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CITY SECRETARY
DALLAS, TEXAS

City of Dallas

1500 Marilla Street, Room 6ES
Dallas, Texas 75201

Public Notice

210292

POSTED CITY SECRETARY
DALLAS, TX



Government Performance and Financial Management Committee

March 29, 2021

1:00 PM

2021 CITY COUNCIL APPOINTMENTS

COUNCIL COMMITTEE	
ECONOMIC DEVELOPMENT Atkins (C), Blewett (VC), Gates, McGough, Narvaez, Resendez, West	ENVIRONMENT AND SUSTAINABILITY Narvaez (C), West (VC), Atkins, Blackmon, Gates
GOVERNMENT PERFORMANCE AND FINANCIAL MANAGEMENT Mendelsohn (C), Gates (VC), Bazaldua, McGough, Thomas	HOUSING AND HOMELESSNESS SOLUTIONS We, Thomas (C), Mendelsohn (VC), Arnold, Blackmon, Kleinman, Resendez, West
PUBLIC SAFETY Gates (C), Kleinman (VC), Arnold, Bazaldua, Blewett, McGough, Medrano, Mendelsohn, Thomas	QUALITY OF LIFE, ARTS, AND CULTURE Medrano (C), Atkins (VC), Arnold, Blewett, Narvaez
TRANSPORTATION AND INFRASTRUCTURE McGough (C), Medrano (VC), Atkins, Bazaldua, Kleinman, Mendelsohn, West	WORKFORCE, EDUCATION, AND EQUITY Thomas (C), Resendez (VC), Blackmon, Kleinman, Medrano
AD HOC JUDICIAL NOMINATING COMMITTEE McGough (C), Blewett, Mendelsohn, Narvaez, West	AD HOC LEGISLATIVE AFFAIRS Kleinman(C), Mendelsohn (VC), Atkins, Gates, McGough
AD HOC COMMITTEE ON COVID-19 RECOVERY AND ASSISTANCE Thomas (C), Atkins, Blewett, Gates, Mendelsohn, Narvaez, Resendez	AD HOC COMMITTEE ON GENERAL INVESTIGATING AND ETHICS Mendelsohn (C), Atkins, Blackmon, Gates, Kleinman, McGough, Resendez

(C) – Chair, (VC) – Vice Chair

Note: A quorum of the Dallas City Council may attend this Council Committee meeting.

The Government Performance & Financial Management Committee will be held by videoconference. The meeting will be broadcast live on Spectrum Cable Channel 16 and online at [bit.ly/cityofdallas.tv](https://cityofdallas.tv). The public may also listen to the meeting as an attendee at the following videoconference link:

<https://dallascityhall.webex.com/dallascityhall/onstage/g.php?MTID=e3f1faecbc73e622e5f5a604d2f2a5cb8>

Call to Order

MINUTES

1. [21-546](#) Consideration of the February 22, 2021 Government Performance & Financial Management Committee Meeting Minutes

Attachments: [Minutes](#)

BRIEFING ITEMS

2. [21-549](#) Dallas Central Appraisal District 2021/2022 Proposed Budget
[Cheryl Jordan, Director of Community Relations, and Ken Nolan, Chief Appraiser, Dallas Central Appraisal District]

Attachments: [Presentation](#)
[Handout](#)

3. [21-550](#) Overview of DCAD Audit Process for Property Tax Exemptions
[Cheryl Jordan, Director of Community Relations, and Ken Nolan, Chief Appraiser, Dallas Central Appraisal District]

Attachments: [Presentation](#)

4. [21-551](#) Communications relating to the FY 2020 Audit
[Sarah Dempsey, Partner-in-Charge, and Jeff Wada, Audit Manager, Government Services, Weaver LLP]

Attachments: [Presentation](#)

5. [21-552](#) Criminal Penalties and Recovering Fees for Negligent Actions
[Tatia Wilson, Executive Assistant City Attorney]

Attachments: [Presentation](#)

6. [21-553](#) Executive Performance Management Informal Request for Proposal Presentations
A. New Horizon Strategies, LLC
B. Management Partners
C. The Whitney Smith Company, Inc
D. Lighthouse Resource Group
E. Zelos, LLC

FYI

7. [21-554](#) Budget Accountability Report (information as of January 31, 2021)

Attachments: [Report](#)

8. [21-555](#) Quarterly Investment Report (information as of December 31, 2020)

Attachments: [Report](#)

9. [21-556](#) Upcoming Agenda Item - April 14, 2021 - Authorization of the Second Letter Amendment to the Lease Agreement between the City of Dallas and the Arena Group

Attachments: [Memo](#)

10. [21-609](#) Update on Recent Steps Taken to Address Marshal Office Vacancies.

Attachments: [Memo](#)

ADJOURNMENT

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
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-546

Item #: 1.

Consideration of the February 22, 2021 Government Performance & Financial Management
Committee Meeting Minutes

Government Performance & Financial Management Committee Meeting Record

The Government Performance & Financial Management Committee meetings are recorded.
Agenda materials are available online at www.dallascityhall.com. Recordings may be reviewed online at
<https://dallastx.swagit.com/government-performance-and-financial-management-committee>.

Note: This meeting was conducted via videoconference to comply with a social distancing mandate during a declared state of disaster

Meeting Date: February 22, 2021

Convened: 3:00 p.m.

Adjourned: 4:34 p.m.

Committee Members Present:

Cara Mendelsohn, Chair
Jennifer S. Gates, Vice Chair
Adam Bazaldua
Adam McGough
Casey Thomas, II

Committee Members Absent:

Other Council Members Present:

AGENDA

CALL TO ORDER

1. Consideration of the January 25, 2021 Meeting Minutes

Action Taken/Committee Recommendation(s): A motion was made to approve the minutes for the January 25, 2021 Government Performance & Financial Management Committee meeting. The motion passed unanimously.

Motion made by: Jennifer Gates

Motion seconded by: Adam Bazaldua

2. Consideration of the February 4, 2021 Joint Special Called Meeting of the Transportation & Infrastructure Committee and Government Performance & Financial Management Committee Minutes

Action Taken/Committee Recommendation(s): A motion was made to approve the minutes for the February 4, 2021 Joint Special Called Meeting of the Transportation & Infrastructure Committee and Government Performance & Financial Management Committees. The motion passed unanimously.

Motion made by: Adam Bazaldua

Motion seconded by: Jennifer Gates

3. Consideration of the February 4, 2021 Special Called Meeting of the Government Performance & Financial Management Committee Minutes

Action Taken/Committee Recommendation(s): A motion was made to approve the minutes for the February 4, 2021 Special Called Meeting of the Government Performance & Financial Management Committee with changes to reflect that technical difficulties affected the vote tally on briefing item #1 "Discussion regarding ordering a special election to be held in the city of Dallas on May 1, 2021 on the question of adopting amendments to the Charter of the City of Dallas to eliminate the requirement that a member of a board or commission created by the City Charter be registered or qualified to vote and to eliminate the requirement that a member of the civil service board be a qualified taxpaying citizen." The motion passed unanimously.

Motion made by: Jennifer Gates

Motion seconded by: Adam Bazaldua

BRIEFINGS

4. **Procurement Services Update and Proposed Changes to Contracting Provisions in the Dallas City Code**
Presenter(s): Chhunmy Chhean, Director, Danielle Thompson, Assistant Director, and Kelcey Young, Assistant Director, Office of Procurement Services

Action Taken/Committee Recommendation(s): Chhunmy Chhean presented a briefing on the Office of Procurement Services and proposed changes to contracting provisions in Chapter 2 of the Dallas City Code. There were questions about maintaining a focus on equity, M/WBE, and planned budget vs contract amounts shown in the agenda items. Information only.

5. **Open Records Requests: Current Status**

Presenter(s): Bilierae Johnson, City Secretary

Action Taken/Committee Recommendation(s): City Secretary Bilierae Johnson presented a briefing on the current status of Open Records requests. There were questions about the backlog of requests, timeline for completion, and the percentage of requests forwarded to the Texas Attorney General. Information only.

FYI

6. **Budget Accountability Report (information as of December 31, 2020)**
7. **Appointment of the City Auditor**

ADJOURN

APPROVED BY:

ATTESTED BY:

**Cara Mendelsohn, Chair
Government Performance & Financial
Management Committee**

**Anne Lockyer, Coordinator
Government Performance & Financial
Management Committee**



City of Dallas

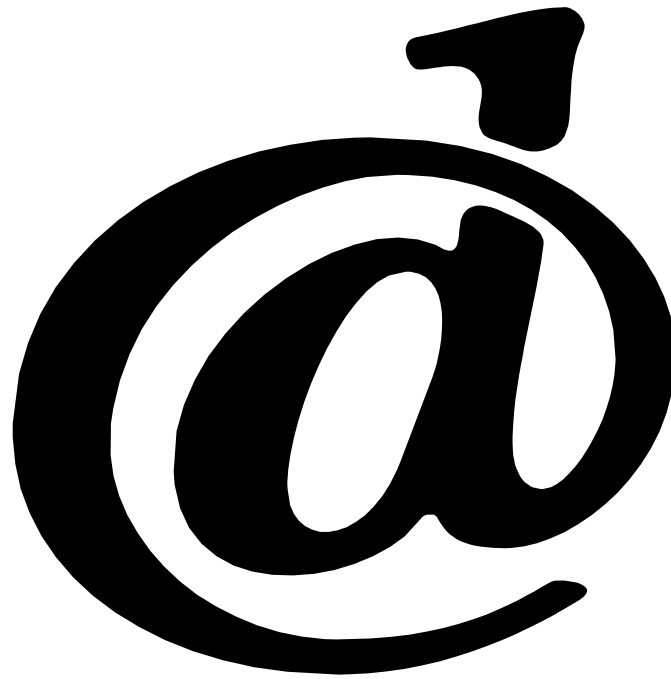
1500 Marilla Street
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-549

Item #: 2.

Dallas Central Appraisal District 2021/2022 Proposed Budget
[Cheryl Jordan, Director of Community Relations, and Ken Nolan, Chief Appraiser, Dallas Central Appraisal District]



**DALLAS CENTRAL
APPRAISAL DISTRICT**

2021 / 2022

PROPOSED BUDGET

BUDGET OVERVIEW



2021 / 2022

PROPOSED BUDGET

Dallas Central Appraisal District

2021/2022 Proposed Budget

Budget Comparison

Executive Summary

	<u>2020/2021</u> <u>Approved</u>	<u>2021/2022</u> <u>Proposed</u>
BUDGET EXPENDITURES:		
Salaries & Wages	\$15,861,426	\$15,758,248
Auto Expense	1,016,071	998,000
Supplies & Materials	1,298,460	1,049,757
Operational Services	46,490	47,490
Maintenance of Structure	361,410	384,656
Maintenance of Equipment	386,519	414,976
Contractual Services	614,495	875,952
Sundry Expenses	397,884	450,999
Insurance & Benefits	6,989,962	7,089,328
Professional Services	2,203,995	2,132,195
Capital Expenditures	192,530	123,070
Technology Development	0	0
Contingency	0	0
Total Expenditures	<u>\$29,369,242</u>	<u>\$29,324,671</u>
OPERATING FUND SOURCES:		
Entity Allocations (Local Support)	\$29,059,242	\$29,014,671
Rendition Fees	300,000	300,000
Investment Proceeds	0	0
Other Income	10,000	10,000
Total Revenues	<u>\$29,369,242</u>	<u>\$29,324,671</u>



2021/2022

PROPOSED BUDGET OVERVIEW

The 2021/2022 Proposed Budget is highlighted in the attached document as follows:

1. The 2021/2022 Proposed Budget of \$29,324,671 is a decrease of .15% from the 2020/2021 Approved Budget of \$29,369,242.
2. The 2021/2022 Proposed Budget calls for a total of two hundred forty-two (242) full-time positions, which is the same number of positions that were in the 2020/2021 Approved Budget. The budget notes personnel by departments/divisions as follows:
 - **Office of Chief Appraiser Department.** The department has seven (7) positions and includes the divisions of Chief Appraiser's Office, Community Relations Director, Quality Control, and Human Resources.
 - **Administrative Services Department.** The divisions included in this department are Administration, Finance/Purchasing, Customer Service, Appeals and Support, Building Services and the Appraisal Review Board (ARB). The department has thirty-two (32) employees and assists in coordinating the one hundred ten (110) member ARB.
 - **Legal Services Department.** There are a total of four (4) employees in this department.
 - **Information Technology (IT) Department.** The divisions included are Technical Support, Systems Programming, Computer Support and Database Management. There are a total of thirteen (13) employees in this department.
 - **Appraisal Services Department.** This department includes the divisions of Central Appraisal, Residential, Commercial, Business Personal Property, Property Records/Exemptions, and Geographic Information System (GIS), totaling one hundred eighty-six (186) employees.
3. There is no merit increase proposed for the District employees in the 2021/2022 Proposed Budget. The average salary/merit increases and adjustments given by the taxing entities in 2020/2021 was 1.48%. This information was obtained from an entity salary survey of all cities, school districts and countywide entities in the Appraisal District. DCAD bases any merit increases on what the taxing entities have afforded to their employees, however, after the extremely difficult year that has affected the entities we serve and the citizens of Dallas County, we have decided to forego a merit increase for our employees this year.
4. Overtime funds are included for appraisal support staff assisting with after hours informal and legally required formal hearings with property owners during the ARB process. Overtime funds are also included for Building Services, Appeals and Support, Customer Service, and the Appraisal Departments.
5. Contract Labor includes funds for temporary services for the Business Personal Property verification and leased equipment projects, contract clerical help during the ARB process in Appeals and Support, Legal Services in processing lawsuits, and for security provided by off-duty police officers year round.

6. Areas of change in the Proposed Budget are noted in the categories as follows:

Salaries & Wages reflect the current staff wages plus allowances for vacant positions. This resulted in a decrease over last year's approved budget in this category.

Auto Expenses are for the monthly auto allowance for appraisers at \$700 per month and \$300 per month for management level employees. Changing two positions from appraiser to supervisor resulted in a reduction in the overall auto allowance budget.

Supplies and Materials decreased from last year's budget primarily due to moving costs associated with the mailing service responsible for mailing notices and renditions to Contractual Services. The Contractual Services budget category more closely aligns with the mailing service annual cost.

Operational Services is the District's telephone communication system. A slight increase was noted from the previous year for new phone equipment.

Maintenance of Structure shows an increase due to expected increases in the cost of electricity and janitorial services.

Maintenance of Equipment increased due to additional costs associated with software and PC maintenance, as well as maintenance and repairs of air handling equipment.

Contractual Services increased due to moving the mailing service costs from Supplies and Materials. The overall cost increase between the two categories was minimal. The category also includes funds to contract for 3D oblique imagery countywide in addition to the aerial orthographic images DCAD currently receives.

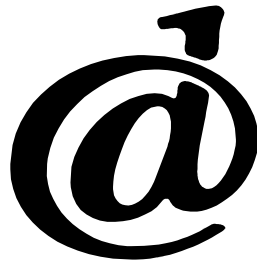
Sundry Expenses noted an increase in the categories of Dues & Subscriptions and Travel. The Dues and Subscriptions increase is due to added software licenses for GIS. This proposed budget reflects Travel costs associated with conferences that are located in other areas of the State. The previous year's budgeted Travel costs were lower due to the conferences being held in the DFW area.

Insurance and Benefits increased slightly due to Group Medical costs being budgeted with an anticipated increase of 14%. There was also an increase in Unemployment Compensation.

Professional Services decreased due to a reduction in the budgeted costs for Consultants and slight adjustment to the ARB member compensation for services.

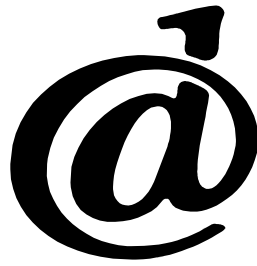
Capital Expenditures decreased due to fewer IT server and PC replacement items.

Capital Improvement includes funds for carpet replacement and other necessary interior/exterior upgrades for this fiscal year. Capital Improvement projects are funded from surplus funds approved by the Board of Directors upon the approval of the Capital Improvement Plan annually.



Dallas Central Appraisal District 10 Year Budget Analysis

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Budget Amount	\$21,516,555	\$21,872,977	\$23,009,832	\$23,677,340	\$24,471,932
Budget Increase/Decrease	\$0	\$356,422	\$1,136,855	\$667,508	\$794,592
% Budget Increase/Decrease	0.00%	1.66%	5.20%	2.90%	3.36%
Merit Increases	0.00%	3.00%	3.00%	3.00%	2.50%
Entity Salary Survey	1.08%	3.13%	2.92%	3.14%	2.68%
# of Personnel	229	229	228	228	228



Dallas Central Appraisal District 10 Year Budget Analysis

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Budget Amount	\$25,546,023	\$27,495,334	\$28,144,871	\$29,369,242	\$29,324,671
Budget Increase/Decrease	\$1,074,091	\$1,949,311	\$649,537	\$1,224,371	-\$ (44,571)
% Budget Increase/Decrease	4.39%	7.63%	2.36%	4.35%	-.15%
Merit Increases	4.00%	3.00%	3.00%	3.00%	0%
Entity Salary Survey	3.80%	2.86%	2.70%	3.31%	1.48%
# of Personnel	228	235	235	242	242

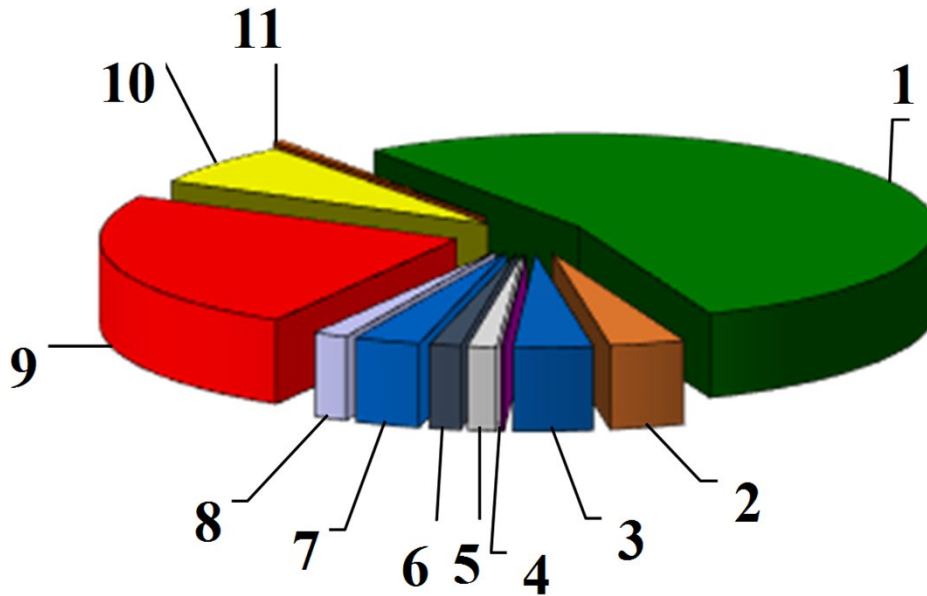
Dallas Central Appraisal District

Proposed Areas Of Change

	2020/2021	2021/2022	Increase or	Percent
	<u>Approved</u>	<u>Proposed</u>	<u>(Decrease)</u>	<u>Change</u>
BUDGET EXPENDITURES:				
Salaries & Wages	\$15,861,426	\$15,758,248	(\$103,178)	-0.65%
Auto Expense	\$1,016,071	\$998,000	(\$18,071)	-1.78%
Supplies & Materials	\$1,298,460	\$1,049,757	(\$248,703)	-19.15%
Operational Services	\$46,490	\$47,490	\$1,000	2.15%
Maintenance of Structure	\$361,410	\$384,656	\$23,246	6.43%
Maintenance of Equipment	\$386,519	\$414,976	\$28,457	7.36%
Contractual Services	\$614,495	\$875,952	\$261,457	42.55%
Sundry Expenses	\$397,884	\$450,999	\$53,115	13.35%
Insurance & Benefits	\$6,989,962	\$7,089,328	\$99,366	1.42%
Professional Services	\$2,203,995	\$2,132,195	(\$71,800)	-3.26%
Capital Expenditures	\$192,530	\$123,070	(\$69,460)	-36.08%
Technology Development	\$0	\$0	\$0	0.00%
Contingency	\$0	\$0	\$0	0.00%
Total Expenditures	\$29,369,242	\$29,324,671	(\$44,571)	-0.15%

2021/2022

Budget by Category

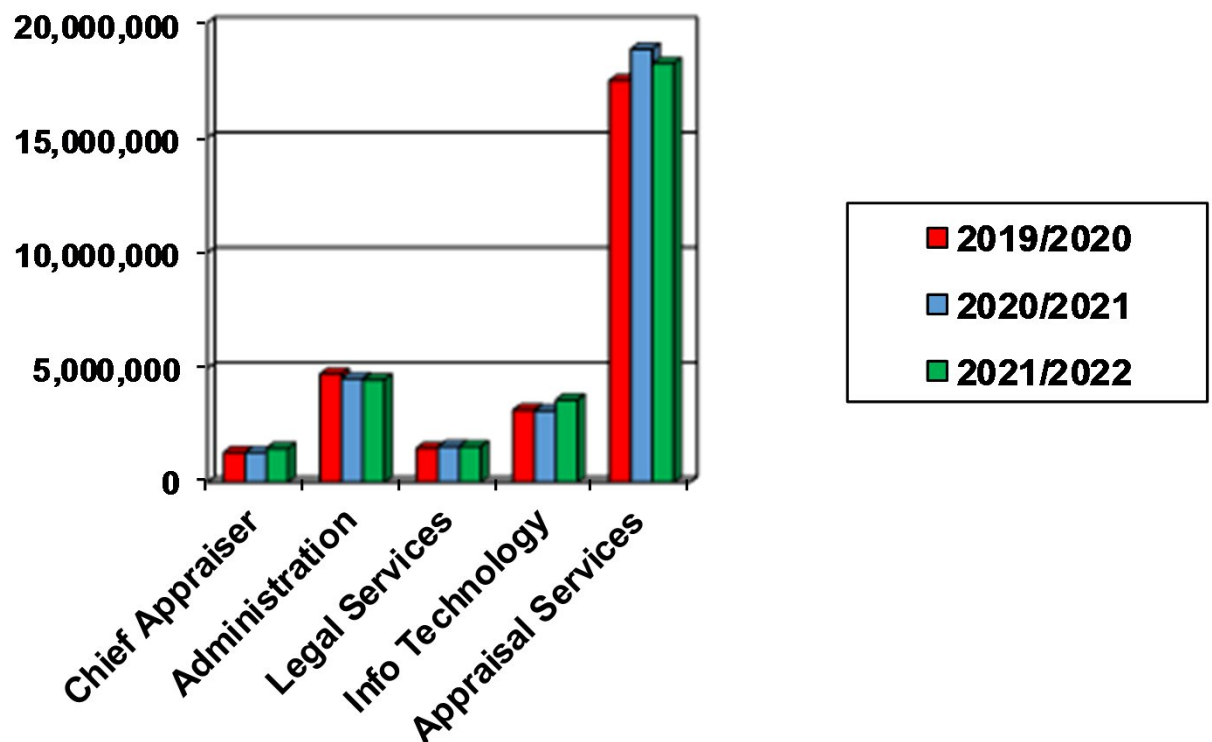


<u>Category</u>	<u>Budget Total</u>	<u>Percent</u>
1 Salaries & Wages	\$15,758,248	53.7%
2 Auto Expenses	998,000	3.4%
3 Supplies & Materials	1,049,757	3.6%
4 Operational Services	47,490	0.2%
5 Maintenance of Structure	384,656	1.3%
6 Maintenance of Equipment	414,976	1.4%
7 Contractual Services	875,952	3.0%
8 Sundry Expenses	450,999	1.5%
9 Insurance & Benefits	7,089,328	24.2%
10 Professional Services	2,132,195	7.3%
11 Capital Expenditures	123,070	0.6%
Total	\$29,324,671	100%

Dallas Central Appraisal District

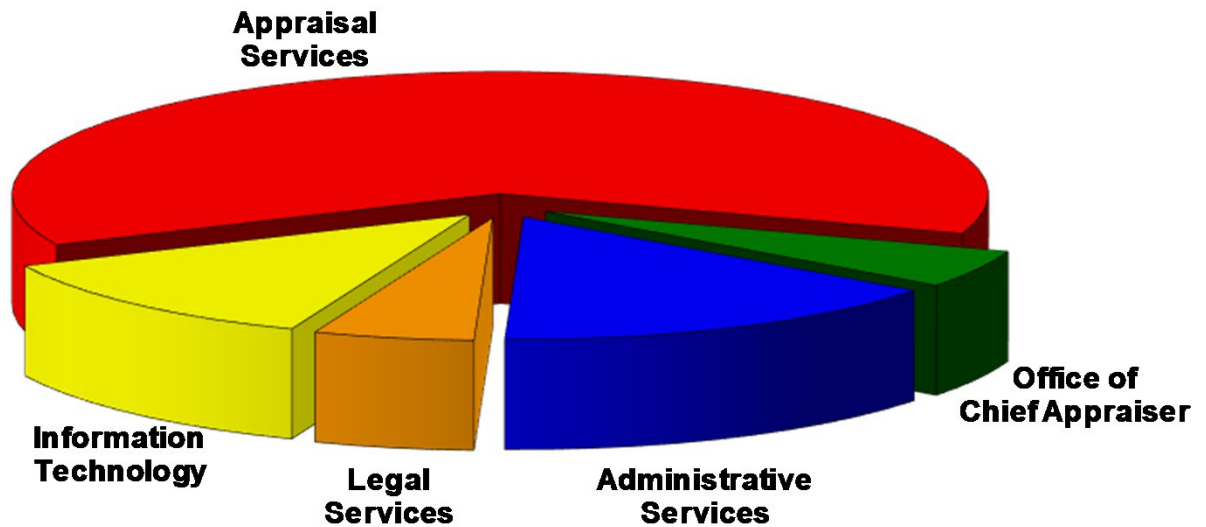
Budget Comparison

<u>Category</u>	<u>2019/2020 Approved</u>	<u>2019/2020 Actual</u>	<u>2020/2021 Approved</u>	<u>2021/2022 Proposed</u>
Consolidated				
Office of Chief Appraiser	\$1,294,900	\$1,226,142	\$1,296,783	\$1,469,441
Consolidated				
Administrative Services	4,744,249	3,939,456	4,546,887	4,493,319
Consolidated				
Legal Services	1,476,465	1,331,977	1,559,047	1,553,920
Consolidated				
Information Technology	3,141,113	2,958,416	3,114,296	3,580,084
Consolidated				
Appraisal Services	17,488,144	17,028,605	18,852,229	18,227,907
Contingency	0	0	0	0
Total	\$28,144,871	\$26,484,596	\$29,369,242	\$29,324,671



2021/2022

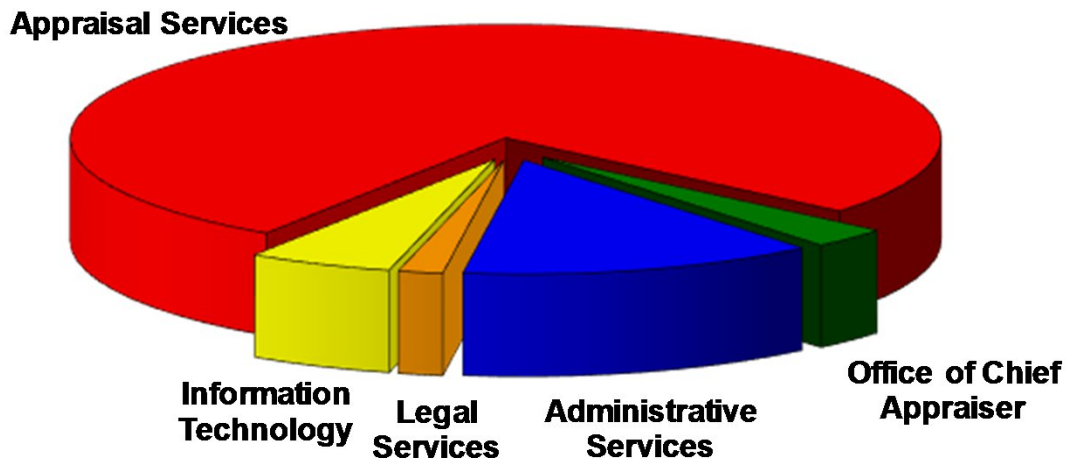
Budget By Department



<u>Department</u>	<u>Budget Total</u>	<u>Percent</u>
Office of Chief Appraiser	\$1,469,441	5.0%
Administrative Services	4,493,319	15.3%
Legal Services	1,553,920	5.3%
Information Technology	3,580,084	12.2%
Appraisal Services	<u>18,227,907</u>	<u>62.2%</u>
Total	\$29,324,671	100%

2021/2022

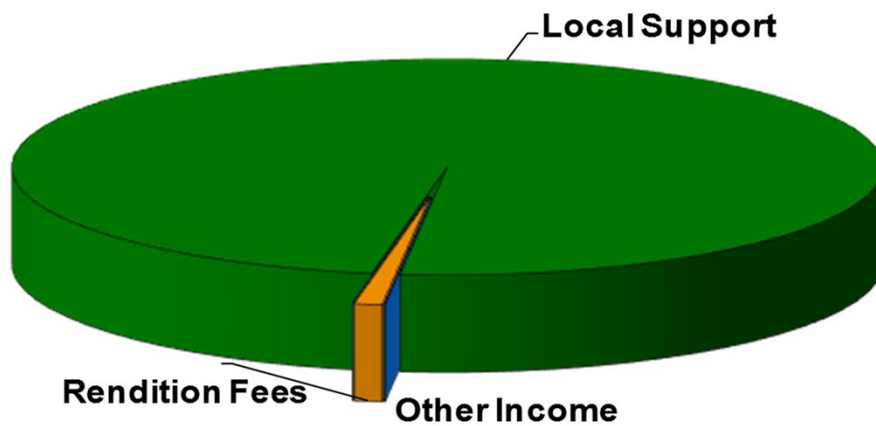
Personnel Breakdown



<u>Department</u>	<u>Number of Personnel</u>	<u>Percent</u>
Office of Chief Appraiser	7	2.9%
Administrative Services	32	13.2%
Legal Services	4	1.6%
Information Technology	13	5.4%
Appraisal Services	<u>186</u>	<u>76.9%</u>
Total	242	100%

2021/2022

Operating Funds Sources



<u>Source</u>	<u>Amount</u>	<u>Percent</u>
Local Support	\$29,014,671	98.95%
Investment Proceeds	0	0.00%
Rendition Fees	300,000	1.02%
Other Income	10,000	0.03%
Total	\$29,324,671	100.00%

Revenue Summary

Budget Allocation Comparison

	<u>2020/2021 Approved Allocation</u>	<u>%</u>	<u>2021/2022 Proposed Allocation</u>	<u>%</u>
Local Support				
Municipalities	\$7,452,940	25.65%	\$7,508,707	25.88%
School Districts	\$11,919,888	41.02%	\$11,834,407	40.79%
County/Countywide	\$9,424,392	32.43%	\$9,415,099	32.45%
Special Districts				
Non-Countywide	\$262,022	0.90%	\$256,458	0.88%
Special Districts				
TOTAL	\$29,059,242	100%	\$29,014,671	100%

2021/2022

PROPOSED BUDGET ALLOCATIONS

	<u>2020/2021 Approved Allocation</u>	<u>2021/2022 Proposed Allocation</u>	<u>Increase or (Decrease)</u>	<u>% Change</u>
County/Countywide				
Special Districts:				
Dallas County	3,832,481	3,818,556	(13,925)	-0.36%
D.C.H.D.	4,256,839	4,247,482	(9,357)	-0.22%
D.C.C.C.D.	1,335,072	1,349,061	13,989	1.05%
Subtotal	9,424,392	9,415,099	(9,293)	-0.10%
Non-Countywide				
Special Districts:				
Dallas County FCD #1	31,759	30,726	(1,033)	-3.25%
Dallas County URD	178,976	176,075	(2,901)	-1.62%
Denton County LID #1	1,923	1,947	24	1.25%
Denton County RUD #1	0	0	0	0.00%
Grand Prairie Metro URD	479	470	(9)	-1.88%
Irving FCD 1	7,010	7,001	(9)	-0.13%
Irving FCD 3	10,783	10,852	69	0.64%
Lancaster MUD #1	4,307	4,166	(141)	-3.27%
Northwest County FCD	6,343	6,347	4	0.06%
Valwood Imp. Authority	20,442	18,874	(1,568)	-7.67%
Subtotal	262,022	256,458	(5,564)	-2.12%

2021/2022

PROPOSED BUDGET ALLOCATIONS

	2020/2021 Approved <u>Allocation</u>	2021/2022 Proposed <u>Allocation</u>	Increase or <u>(Decrease)</u>	<u>% Change</u>
Cities:				
Addison	111,297	114,463	3,166	2.84%
Balch Springs	33,970	36,355	2,385	7.02%
Carrollton	160,465	161,844	1,379	0.86%
Cedar Hill	109,263	110,662	1,399	1.28%
Cockrell Hill	4,679	4,555	(124)	-2.65%
Combine	174	174	0	0.00%
Coppell	184,584	184,388	(196)	-0.11%
Dallas	4,073,409	4,092,637	19,228	0.47%
DeSoto	131,115	135,092	3,977	3.03%
Duncanville	74,275	72,798	(1,477)	-1.99%
Farmers Branch	148,028	148,149	121	0.08%
Ferris	378	667	289	76.46%
Garland	491,915	495,745	3,830	0.78%
Glenn Heights	17,755	18,018	263	1.48%
Grand Prairie	212,859	223,993	11,134	5.23%
Grapevine	2,615	2,669	54	2.07%
Highland Park	58,787	57,188	(1,599)	-2.72%
Hutchins	20,719	19,092	(1,627)	-7.85%
Irving	665,486	676,738	11,252	1.69%
Lancaster	102,695	98,447	(4,248)	-4.14%
Lewisville	1,685	1,741	56	3.32%
Mesquite	253,542	250,774	(2,768)	-1.09%
Ovilla	814	841	27	3.32%
Richardson	261,911	263,134	1,223	0.47%
Rowlett	140,182	144,174	3,992	2.85%
Sachse	42,921	44,189	1,268	2.95%
Seagoville	22,201	24,372	2,171	9.78%
Sunnyvale	23,974	25,359	1,385	5.78%
University Park	84,533	84,607	74	0.09%
Wilmer	14,617	13,666	(951)	-6.51%
Wylie	2,092	2,176	84	4.02%
Total	7,452,940	7,508,707	55,767	0.75%

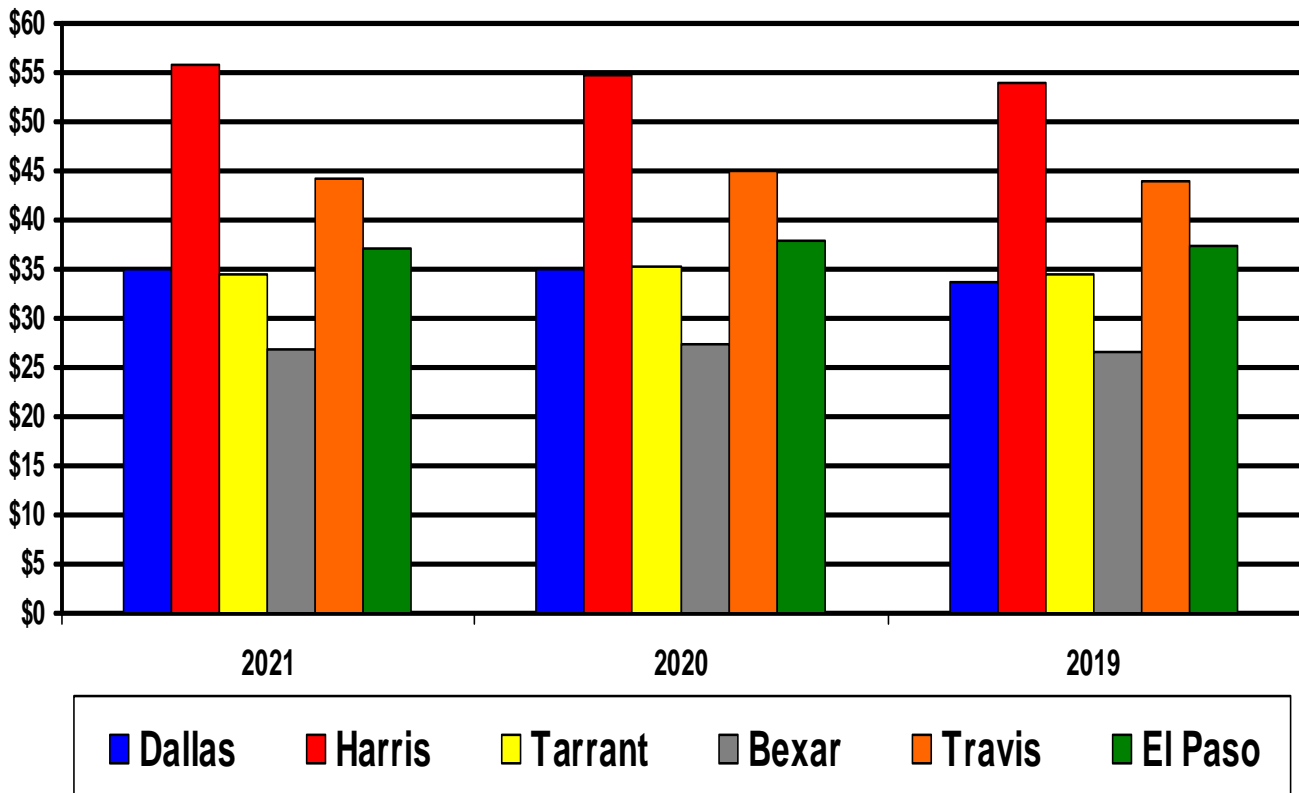
2021/2022

PROPOSED BUDGET ALLOCATIONS

	<u>2020/2021 Approved Allocation</u>	<u>2021/2022 Proposed Allocation</u>	<u>Increase or (Decrease)</u>	<u>% Change</u>
School Districts:				
Carrollton/Farmers Branch	766,441	782,268	15,827	2.06%
Cedar Hill	164,914	167,602	2,688	1.63%
Coppell	565,157	562,968	(2,189)	-0.39%
Dallas	5,479,746	5,427,261	(52,485)	-0.96%
Dallas County Schools	85,151	85,893	742	0.87%
DeSoto	172,619	178,246	5,627	3.26%
Duncanville	233,515	233,063	(452)	-0.19%
Ferris	1,345	1,919	574	42.68%
Garland	963,769	897,947	(65,822)	-6.83%
Grand Prairie	403,536	428,462	24,926	6.18%
Grapevine/Colleyville	16,661	17,990	1,329	7.98%
Highland Park	628,215	606,194	(22,021)	-3.51%
Irving	613,334	615,541	2,207	0.36%
Lancaster	153,852	146,943	(6,909)	-4.49%
Mesquite	436,161	449,428	13,267	3.04%
Richardson	1,174,025	1,170,562	(3,463)	-0.29%
Sunnyvale	61,447	62,120	673	1.10%
Wilmer/Hutchins	0	0	0	0.00%
Total	11,919,888	11,834,407	(85,481)	-0.72%

APPRAISAL DISTRICT COMPARISONS

	2021	Real	Personal	Total	Cost Per Parcel		
	<u>Budget Amount</u>	<u>Property</u>	<u>Property</u>	<u>Parcels</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Dallas CAD	\$29,324,671	737,334	102,485	839,819	\$34.92	\$35.00	\$33.66
Harris CAD	\$93,018,564	1,490,365	179,599	1,669,964	\$55.70	\$54.74	\$53.88
Tarrant CAD	\$25,592,687	679,077	61,713	740,790	\$34.55	\$35.25	\$34.58
Bexar CAD	\$18,841,892	660,521	44,608	705,129	\$26.72	\$27.29	\$26.64
Travis CAD	\$20,193,893	413,965	43,259	457,224	\$44.17	\$45.01	\$43.82
El Paso CAD	\$16,032,787	404,826	26,099	430,925	\$37.21	\$37.93	\$37.38



APPRAISAL DISTRICT EMPLOYEE COMPARISONS

Appraisal District	2021 Budget	Total Parcels	Number of Employees	Parcels per Employee	Number of Appraisers	Parcels per Appraiser
Dallas Central Appraisal District	29,324,671	839,819	242	3,470	102	8,234
Harris Central Appraisal District	93,018,564	1,669,964	662	2,523	334	5,000
Tarrant Appraisal District	25,592,687	740,790	211	3,511	69	10,736
Bexar Appraisal District	18,841,892	705,129	161	4,380	67	10,524
Travis Central Appraisal District	20,193,893	457,229	129	3,544	65	7,034
El Paso Central Appraisal District	16,032,787	430,925	141	3,056	44	9,794

2020/2021 BUDGET/LEVY COMPARISON

	2020	2021	
	Tax Levy	Budget Amount	Cost As % Of Levy
Dallas CAD	\$7,418,506,449	\$29,324,671	0.40
Harris CAD	\$12,350,827,906	\$93,018,564	0.75
Tarrant CAD	\$5,140,631,839	\$25,592,687	0.50
Bexar CAD	\$4,156,605,757	\$18,841,892	0.45
Travis CAD	\$5,097,080,213	\$20,193,893	0.40
El Paso CAD	\$1,373,193,852	\$16,032,787	1.17

ACCURACY OF APPRAISALS

	Median Level of Appraisals	Coefficient of Dispersion
Dallas Central Appraisal District	0.99	7.10
Harris Central Appraisal District	0.98	8.56
Tarrant Appraisal District	1.00	7.27
Bexar Appraisal District	0.99	8.30
Travis Central Appraisal District	0.99	8.09
El Paso Central Appraisal District	1.00	12.35

2020 -2021 Dallas Central Appraisal District Entity Salary Survey

Entity	Contact Person	Title	Increase	Comments
Town of Addison	Chelsea Martin	HR Generalist	2.00%	Proposed 2%
City of Balch Springs	Geneva Mendez	Chief Financial Officer	0.00%	3% Public Safety, 0% Admin
City of Carrollton	Melissa Everett	Sr Budg & Mgmt Analyst	0.00%	
City of Cedar Hill	Angelica Morales	HR Generalist	3.00%	
City of Cockrell Hill	Bret Haney	City Administrator	0.00%	
City of Combine	Robin Price	City Secretary	1.50%	
City of Coppell	Martha Thomas	Sr HR Advisor	0.00%	
City of Dallas	Laquisha Bill	Sr. HR Analyst	0.00%	
City of Desoto	Rick DeOrdio	Asst Dir HR	1.00%	
City of Duncanville	Jennifer Otey	Budget Analyst	2.00%	
City of Farmers Branch	Sherrelle Evans-Jones	Director of Finnnance	0.00%	
City of Ferris	Suzanne Negron-Paez	Finance Director	1.00%	
City of Garland	Beatriz Sapene	Sr HR Analyst-Comp	0.00%	TBD end of December. No plans for increase
City of Glenn Heights	Jaynice Portw-Brathwaite	HR Director	3.00%	
City of Grand Prairie	Marlon Pacheco	Sr. Budget Analyst	0.00%	
City of Grapevine	Gary Livingston	Mgmt Services Director	0.00%	
Town of Highland Park	Joanna Mekeal	Finance & HR Specialist	2.00%	
City of Hutchins	Trudy Lewis	City Administrator	0.00%	
City of Irving	Corey Hendon	CompAdiminstrator	3.50%	
City of Lancaster	Dori Lee	HR Director	2.00%	
City of Lewisville	Matt Grebliunas	HR Manager	0.00%	
City of Mesquite	Kerry Graham	Empl Services Coord	0.00%	
City of Ovilla	Sharon Jungman	Finance Director	0.75%	
City of Richardson	Xuening Rawson	Compensation Analyst	0.00%	2nd email , 3rd email , 4th email sent
City of Rowlett	Vladislav Steere	Budget Officer	0.00%	
City of Sachse	Melinda Walter	HR Director	3.00%	
City of Seagoville	Cindy Brown	HR Director	3.00%	
Town of Sunnyvale	Gretchen Delgado	Comp & Benefits Spec	2.00%	
City of University Park	Lea Dunn	Director of HR	3.00%	
City of Wilmer	Patrick Harvey	Finance Director	0.00%	2nd email , 3rd email , 4th email sent
City of Wylie	Kortney House	HR Analyst	2.00%	
Average Cities			1.12%	

2020 -2021 Dallas Central Appraisal District Entity Salary Survey

Entity	Contact Person	Title	Increase	Comments
Carrollton/Farmers Branch ISD	Rebecca McDowell	Director - Payroll	2.00%	
Cedar Hill ISD	Gilberto Prado	CFO	0.00%	
Coppell ISD	Diana Sircar	Admin. Asst.	3.00%	3% of midpoint
Dallas ISD	Kristian Coopwood	Compensation Director	2.00%	
DeSoto ISD	Carmen McClendon	Manager, Budget and Grants	0.86%	
Duncanville ISD	Edd Bigbee	Chief Financial Officer	0.00%	
Ferris ISD	TJ Knight	Deputy Superintendent	2.00%	
Garland ISD	Allison Davenport	Director of Finance	1.00%	1% of the midpoint
Grand Prairie ISD	Tracy Ray	Asst. Super. Bus & Finance	1.50%	2nd email sent, 3rd email, 4th email sent
Grapevine/Colleyville ISD	DaiAnn Mooney	Chief Financial Officer	1.00%	1% of the midpoint
Highland Park ISD	Mike White	Asst. Superintendent	0.00%	
Irving ISD	Gary Micinski	Chief Financial Officer	2.20%	
Lancaster ISD	Shonna Pumphrey	Chief Financial Officer	0.00%	
Mesquite ISD	Emilio Duran	Dir. Personnel Services	1.50%	
Richardson ISD	Mary Welch	Director of Comp	2.50%	
Sunnyvale ISD	Margaret Davis	Business Manager	3.00%	
Average School Districts			1.32%	

Dallas County	Yvette Rugely-Craig	HR Analyst I V	2.00%	
DCCCD	Tiska Thomas	Assoc. Chief, Bus Affairs	2.00%	
Average Countywide			2.00%	

Total Aggregated Average for All Entities	1.48%
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2021/2022 Dallas Central Appraisal District Proposed Budget Allocation Analysis

ENTITY and ENTITY CODE		2019 Grand Total Taxable Value 9/2019	2020 Grand Total Taxable Value 9/2020	Taxable Value Change	Taxable Value Percent Change	2019 Tax Rates	2020 Tax Rates	Tax Rate Change	Tax Rate Percent Change	2019 Levy	2020 Levy	Levy Change	Levy Percent Change	2020/2021 Budget Allocation	2021/2022 Proposed Budget Allocation	Budget Allocation Change	Budget Allocation Percent Change
CITIES																	
Addison	CA	\$4,837,833,549	\$4,808,711,494	(\$29,122,055)	(0.60%)	0.583500	0.608676	0.025176	4.31%	\$28,228,759	\$29,269,473	\$1,040,714	3.69%	\$111,297	\$114,463	3,166	2.84%
Balch Springs	CB	1,072,992,359	1,157,587,331	84,594,972	7.88%	0.803000	0.803000	0.000000	0.00%	8,616,129	9,295,426	679,298	7.88%	33,970	36,355	2,385	7.02%
Carrollton - Dallas Co.	CC	6,899,277,650	7,043,975,751	144,698,101	2.10%	0.589970	0.587500	(0.002470)	(0.42%)	40,703,668	41,383,358	679,689	1.67%	160,465	161,844	1,379	0.86%
Cedar Hill - Dallas Co.	CH	3,976,036,398	4,112,241,373	136,204,975	3.43%	0.697028	0.688102	(0.008926)	(1.28%)	27,714,087	28,296,415	582,328	2.10%	109,263	110,662	1,399	1.28%
Cockrell Hill	CL	125,583,650	136,503,177	10,919,527	8.70%	0.947126	0.850573	(0.096553)	(10.19%)	1,189,435	1,161,059	(28,376)	(2.39%)	4,679	4,555	(124)	(2.65%)
Combine	OM	12,448,371	13,098,047	649,676	5.22%	0.350000	0.350000	0.000000	0.00%	43,569	45,843	2,274	5.22%	174	174	0	0.00%
Coppell - Dallas Co	CO	8,017,503,839	8,128,354,102	110,850,263	1.38%	0.584000	0.580000	(0.004000)	(0.68%)	46,822,222	47,144,454	322,231	0.69%	184,584	184,388	(196)	(0.11%)
Dallas	DA	133,047,715,450	134,794,629,150	1,746,913,700	1.31%	0.776600	0.776300	(0.000300)	(0.04%)	1,033,248,558	1,046,410,706	13,162,148	1.27%	4,073,408	4,092,635	19,227	0.47%
DeSoto	CS	4,740,274,298	4,923,555,924	183,281,626	3.87%	0.701554	0.701554	0.000000	0.00%	33,255,584	34,541,404	1,285,820	3.87%	131,115	135,092	3,977	3.03%
Duncanville	CV	2,533,891,235	2,596,083,654	62,192,419	2.45%	0.743447	0.716852	(0.026595)	(3.58%)	18,838,138	18,610,078	(228,061)	(1.21%)	74,725	72,798	(1,477)	(1.99%)
Farmers Branch	CF	6,262,880,573	6,431,298,651	168,418,078	2.69%	0.599507	0.589000	(0.010507)	(1.75%)	37,546,407	37,880,349	333,942	0.89%	148,028	148,149	121	0.08%
Ferris	FE	15,577,236	27,463,636	11,886,400	76.31%	0.599843	0.608600	0.008757	1.46%	93,439	167,144	73,705	78.88%	378	667	289	76.46%
Garland - Dallas Co	CG	16,213,710,435	16,469,576,196	255,865,761	1.58%	0.769600	0.769600	0.000000	0.00%	124,780,716	126,749,858	1,969,143	1.58%	491,915	495,745	3,830	0.78%
Glenn Heights - Dallas Co	CE	540,617,811	573,071,211	32,453,400	6.00%	0.833523	0.804430	(0.029093)	(3.49%)	4,506,174	4,609,957	103,783	2.30%	17,755	18,018	263	1.48%
Grand Prairie - Dallas Co	CP	8,059,100,802	8,547,757,691	488,656,889	6.06%	0.669998	0.669998	0.000000	0.00%	53,995,814	57,269,806	3,273,991	6.06%	212,859	223,993	11,134	5.23%
Grapevine	GV	234,590,945	241,143,884	6,552,939	2.79%	0.284271	0.282601	(0.001670)	(0.59%)	666,874	681,475	14,601	2.19%	2,615	2,669	54	2.07%
Highland Park	TH	6,482,556,045	6,358,011,802	(124,544,243)	(1.92%)	0.230000	0.230000	0.000000	0.00%	14,909,879	14,623,427	(286,452)	(1.92%)	58,787	57,188	(1,599)	(2.72%)
Hutchins	CU	769,825,324	715,594,232	(54,231,092)	(7.04%)	0.682459	0.682459	0.000000	0.00%	5,253,742	4,883,637	(370,105)	(7.04%)	20,719	19,092	(1,627)	(7.85%)
Irving	CI	28,413,334,130	29,124,167,760	710,833,630	2.50%	0.594100	0.594100	0.000000	0.00%	168,803,618	173,026,681	4,223,063	2.50%	665,486	676,738	11,252	1.69%
Lancaster	CN	3,097,904,242	3,070,358,872	(27,545,370)	(0.89%)	0.840925	0.819736	(0.021189)	(2.52%)	26,051,051	25,168,837	(882,214)	(3.39%)	102,695	98,447	(4,248)	(4.14%)
Lewisville	LE	96,989,179	99,985,389	2,996,210	3.09%	0.443301	0.443301	0.000000	0.00%	429,954	443,236	13,282	3.09%	1,685	1,741	56	3.32%
Mesquite - Dallas Co	CM	8,761,926,240	9,048,745,873	286,819,633	3.27%	0.734000	0.708620	(0.025380)	(3.46%)	64,312,539	64,121,223	(191,316)	(0.30%)	253,542	250,774	(2,768)	(1.09%)
Ovilla	OV	31,242,121	32,934,842	1,692,721	5.42%	0.660000	0.660000	0.000000	0.00%	206,198	217,370	11,172	5.42%	814	841	27	3.32%
Richardson	CR	10,626,726,708	10,761,553,167	134,826,459	1.27%	0.625160	0.625160	0.000000	0.00%	66,434,045	67,276,926	842,881	1.27%	261,911	263,134	1,223	0.47%
Rowlett - Dallas Co	CW	4,695,687,516	4,948,381,562	252,694,046	5.38%	0.757173	0.745000	(0.012173)	(1.61%)	35,554,478	36,865,443	1,310,965	3.69%	140,182	144,174	3,992	2.85%
Sachse	CK	1,512,322,603	1,568,957,104	56,634,501	3.74%	0.720000	0.720000	0.000000	0.00%	10,888,723	11,296,491	407,768	3.74%	42,921	44,189	1,268	2.95%
Seagoville - Dallas Co	CJ	713,844,747	789,699,830	75,855,083	10.63%	0.788800	0.788800	0.000000	0.00%	5,630,807	6,229,152	598,345	10.63%	22,201	24,372	2,171	9.78%
Sunnyvale	TS	1,331,865,600	1,419,263,093	87,397,493	6.56%	0.456700	0.456700	0.000000	0.00%	6,082,630	6,481,775	399,144	6.56%	23,974	25,359	1,385	5.78%
University Park	CQ	8,292,717,798	8,169,719,002	(122,998,796)	(1.48%)	0.258548	0.264750	0.006202	2.40%	21,440,656	21,629,331	188,675	0.88%	84,533	84,607	74	0.09%
Wilmer	CT	658,587,214	620,455,247	(38,131,967)	(5.79%)	0.562900	0.562900	0.000000	0.00%	3,707,187	3,492,543	(214,645)	(5.79%)	14,617	13,666	(951)	(6.51%)
Wylie	WY	76,818,111	83,248,208	6,430,097	8.37%	0.688454	0.671979	(0.016475)	(2.39%)	528,857	559,410	30,553	5.78%	2,992	2,176	84	4.02%
COUNTYWIDE ENTITIES																	
Dallas County	DC	265,318,624,867	270,041,782,784	4,723,157,917	1.78%	0.243100	0.239740	(0.003360)	(1.38%)	644,989,577	647,398,170	2,408,593	0.37%	3,832,481	3,818,555	(13,926)	(0.36%)
Dallas Co Community College	DO	273,104,460,945	278,168,999,304	5,064,538,359	1.85%	0.124000	0.124000	0.000000	0.00%	338,649,532	344,929,559	6,280,028	1.85%	1,335,072	1,349,061	13,989	1.05%
Parkland Hospital	PH	265,828,259,245	270,619,463,861	4,791,204,616	1.80%	0.269500	0.266100	(0.003400)	(1.26%)	716,407,159	720,118,393	3,711,235	0.52%	4,256,839	4,247,482	(9,357)	(0.22%)
SCHOOL DISTRICTS																	
Carrollton/Farmers Branch ISD	AS	18,828,567,345	19,601,480,004	772,912,659	4.10%	1.268350	1.254700	(0.013650)	(1.08%)	238,812,134	245,939,770	7,127,636	2.98%	766,441	782,268	15,827	2.06%
Cedar Hill ISD	ES	3,934,513,923	4,106,056,579	171,542,656	4.36%	1.306000	1.283300	(0.022700)	(1.74%)	51,384,752	52,693,024	1,308,272	2.55%	164,914	167,602	2,688	1.63%
Coppell ISD	DS	13,231,276,048	13,510,934,745	279,658,697	2.11%	1.330900	1.310000	(0.020900)	(1.57%)	176,095,053	176,993,245	898,192	0.51%	565,157	562,968	(2,189)	(0.39%)
Dallas ISD	OS	130,298,487,607	131,583,848,638	1,285,361,031	0.99%	1.310385	1.296735	(0.013650)	(1.04%)	1,707,411,837	1,706,293,820	(1,118,017)	(0.07%)	5,479,747	5,427,262	(52,485)	(0.96%)
DeSoto ISD	SS	3,519,193,649	3,664,878,244	145,684,595	4.14%	1.528350	1.529090	0.000740	0.05%	53,785,596	56,039,287	2,253,691	4.19%	172,619	178,246	5,627	3.26%
Duncanville ISD	US	5,130,090,430	5,357,803,722	227,713,292	4.44%	1.418300	1.367600	(0.050700)	(3.57%)	72,760,073	73,273,324	513,251	0.71%	233,515	233,063	(452)	(0.19%)
Ferris ISD	FS	28,950,141	45,921,250	16,971,109	58.62%	1.447249	1.313800	(0.133449)	(9.22%)	418,981	603,313	184,333	44.00%	1,345	1,919	574	42.68%
Garland ISD	GS	21,604,082,254	22,471,403,906	867,321,652	4.01%	1.390000	1.256300	(0.133700)	(9.62%)	300,296,743	282,308,247	(17,988,496)	(5.99%)	963,769	897,947	(65,822)	(6.83%)
Grand Prairie ISD	PS	8,173,443,904	8,922,670,313	749,226,409	9.17%	1.538350	1.509700	(0.028650)	(1.86%)	125,736,174	134,705,554	8,969,379	7.13%	403,536	428,462	24,926	6.18%
Grapevine-Colleyville ISD	VS	391,287,047	434,037,928	42,750,881	10.93%	1.326700	1.303100	(0.023600)	(1.78%)	5,191,205	5,655,948	464,743	8.95%	16,661	17,990	1,329	7.98%
Highland Park ISD	HS	16,794,753,151	16,545,113,832	(249,639,319)	(1.49%)	1.165500	1.151900	(0.013600)	(1.17%)	195,742,848	190,583,166	(5,159,682)	(2.64%)	628,215	606,194	(22,021)	(3.51%)
Irving ISD	IS	14,643,036,837	15,176,991,725	533,954,888	3.65%	1.305100	1.275100	(0.030000)	(2.30%)	191,106,274	193,521,821	2,415,548	1.26%	613,334	615,541	2,207	0.36%
Lancaster ISD	LS	3,136,585,254	3,080,068,339	(56,516,915)	(1.80%)	1.528350	1.499900	(0.028450)	(1.86%)	47,938,001	46,197,945	(1,740,056)	(3.63%)	153,852	146,943	(6,909)	(4.49%)
Mesquite ISD	MS	9,372,524,555	9,768,889,783	396,365,228	4.23%	1.450000	1.446400	(0.003600)	(0.25%)	135,901,606	141,297,222	5,395,616	3.97%	436,161	449,428	13,267	3.04%
Richardson ISD	RS	25,791,207,891	26,198,956,438	407,748,547	1.58%	1.418350	1.404700	(0.013650)	(0.96%)	365,809,597	368,016,741	2,207,144	0.60%	1,174,025	1,170,562	(3,463)	(0.29%)
Sunnyvale ISD	YS	1,320,408,328	1,405,847,804	85,439,476	6.47%	1.450000	1.389200	(0.060800)	(4.19%)	19,145,921	19,530,038	384,117	2.01%	61,447	62,120	673	1.10%
Dallas County Schools		265,318,624,867	270,041,782,784	4,723,157,917	1.78%	0.010000	0.010000	0.000000	0.00%	26,531,862	27,004,178	472,316	1.78%	85,150	85,893	743	0.87%

2021/2022 Dallas Central Appraisal District Proposed Budget Allocation Analysis

SPECIAL DISTRICTS																	
Dallas County FCD #1	DD	537,065,240	561,149,409	24,084,169	4.48%	1.500000	1.400000	(0.100000)	(6.67%)	8,055,979	7,856,092	(199,887)	(2.48%)	31,759	30,726	(1,033)	(3.25%)
Dallas County URD	DM	4,606,162,334	4,804,619,042	198,456,708	4.31%	0.985600	0.937000	(0.048600)	(4.93%)	45,398,336	45,019,280	(379,056)	(0.83%)	178,976	176,076	(2,900)	(1.62%)
Denton Co. LID #1	NL	268,026,772	273,491,688	5,464,916	2.04%	0.182000	0.182000	0.000000	0.00%	487,809	497,755	9,946	2.04%	1,923	1,947	24	1.25%
Denton Co. RUD #1	NR	229,970,177	233,205,648	3,235,471	1.41%	0.000000	0.000000	0.000000	0.00%	0	0	0	0.00%	0	0	0	0.00%
Grand Prairie Metro URD	GU	20,259,889	20,011,334	(248,555)	(1.23%)	0.600000	0.600000	0.000000	0.00%	121,559	120,068	(1,491)	(1.23%)	479	470	(9)	(1.88%)
Irving FCD, Section I	IF	377,529,717	353,744,273	(23,785,444)	(6.30%)	0.471000	0.506000	0.035000	7.43%	1,778,165	1,789,946	11,781	0.66%	7,010	7,001	(9)	(0.13%)
Irving FCD, Section III	ID	2,188,116,317	2,244,876,969	56,760,652	2.59%	0.125000	0.123600	(0.001400)	(1.12%)	2,735,145	2,774,668	39,523	1.44%	10,783	10,852	69	0.64%
Lancaster MUD #1	LM	109,256,870	112,125,765	2,868,895	2.63%	1.000000	0.950000	(0.050000)	(5.00%)	1,092,569	1,065,195	(27,374)	(2.51%)	4,307	4,166	(141)	(3.27%)
Northwest Dallas Co FCD	NF	536,348,434	540,929,539	4,581,105	0.85%	0.300000	0.300000	0.000000	0.00%	1,609,045	1,622,789	13,743	0.85%	6,343	6,347	4	0.06%
Valwood Improvement Auth.	FF	2,880,638,933	2,680,892,227	(199,746,706)	(6.93%)	0.180000	0.180000	0.000000	0.00%	5,185,150	4,825,606	(359,544)	(6.93%)	20,442	18,874	(1,568)	(7.67%)

DALLAS CENTRAL APPRAISAL DISTRICT 2021 PRELIMINARY ESTIMATED REAPPRAISAL PLAN - As of February 2021

ENTITY	RESIDENTIAL			COMMERCIAL			BPP			TOTAL OF ALL DIVISIONS		
	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED
<u>CITIES</u>												
Addison	1,121	2,604	43.05%	81	683	11.86%	2,988	2,988	100.00%	4,190	6,275	66.77%
Balch Springs	4,585	6,895	66.50%	102	985	10.36%	905	905	100.00%	5,592	8,785	63.65%
Carrollton	2,332	12,573	18.55%	244	1,832	13.32%	3,745	3,745	100.00%	6,321	18,150	34.83%
Cedar Hill	2,685	16,279	16.49%	141	1,244	11.33%	1,291	1,291	100.00%	4,117	18,814	21.88%
Cockrell Hill	0	925	0.00%	10	103	9.71%	176	176	100.00%	186	1,204	15.45%
Combine	217	358	60.61%	4	80	5.00%	17	17	100.00%	238	455	52.31%
Coppell	1,564	12,576	12.44%	175	1,113	15.72%	1,533	1,533	100.00%	3,272	15,222	21.50%
Dallas	88,238	295,344	29.88%	8,192	39,401	20.79%	45,753	45,753	100.00%	142,183	380,498	37.37%
Desoto	2,872	17,519	16.39%	167	1,285	13.00%	1,427	1,427	100.00%	4,466	20,231	22.08%
Duncanville	2,402	11,951	20.10%	120	1,058	11.34%	1,450	1,450	100.00%	3,972	14,459	27.47%
Farmers Branch	2,679	9,292	28.83%	227	1,243	18.26%	3,361	3,361	100.00%	6,267	13,896	45.10%
Ferris	0	0	0.00%	0	15	0.00%	8	8	100.00%	8	23	34.78%
Garland	16,982	65,725	25.84%	528	4,758	11.10%	6,016	6,016	100.00%	23,526	76,499	30.75%
Glenn Heights	1,097	3,779	29.03%	79	201	39.30%	100	100	100.00%	1,276	4,080	31.27%
Grand Prairie	29,279	36,388	80.46%	4,263	5,510	77.37%	3,249	3,249	100.00%	36,791	45,147	81.49%
Grapevine	0	0	0.00%	11	38	28.95%	85	85	100.00%	96	123	78.05%
Highland Park	644	3,406	18.91%	16	128	12.50%	306	306	100.00%	966	3,840	25.16%
Hutchins	552	1,666	33.13%	66	448	14.73%	423	423	100.00%	1,041	2,537	41.03%
Irving	8,830	47,533	18.58%	820	5,534	14.82%	8,233	8,233	100.00%	17,883	61,300	29.17%
Lancaster	2,133	12,975	16.44%	223	1,647	13.54%	967	967	100.00%	3,323	15,589	21.32%
Lewisville	115	301	38.21%	1	10	10.00%	19	19	100.00%	135	330	40.91%
Mesquite	35,757	39,175	91.28%	2,097	2,745	76.39%	3,397	3,397	100.00%	41,251	45,317	91.03%
Ovilla	0	166	0.00%	4	24	16.67%	7	7	100.00%	11	197	5.58%
Richardson	4,117	21,746	18.93%	251	1,605	15.64%	4,687	4,687	100.00%	9,055	28,038	32.30%
Rowlett	2,610	18,639	14.00%	188	1,124	16.73%	1,116	1,116	100.00%	3,914	20,879	18.75%
Sachse	1,065	6,100	17.46%	56	355	15.77%	304	304	100.00%	1,425	6,759	21.08%
Seagoville	1,831	5,930	30.88%	84	798	10.53%	474	474	100.00%	2,389	7,202	33.17%
Sunnyvale	1,136	2,904	39.12%	71	659	10.77%	478	478	100.00%	1,685	4,041	41.70%
University Park	1,402	6,967	20.12%	36	321	11.21%	724	724	100.00%	2,162	8,012	26.98%
Wilmer	334	1,794	18.62%	58	271	21.40%	223	223	100.00%	615	2,288	26.88%
Wylie	134	506	26.48%	2	18	11.11%	17	17	100.00%	153	541	28.28%
Total Cities	216,713	662,016	32.74%	18,317	75,236	24.35%	93,479	93,479	100.00%	328,509	830,731	39.54%
<u>SCHOOLS</u>												
Carrollton/Farmers Branch	5,753	25,667	22.41%	510	3,472	14.69%	6,178	6,178	100.00%	12,441	35,317	35.23%
Cedar Hill	2,978	17,148	17.37%	154	1,329	11.59%	1,276	1,276	100.00%	4,408	19,753	22.32%
Coppell	2,563	16,444	15.59%	341	1,608	21.21%	2,411	2,411	100.00%	5,315	20,463	25.97%
Dallas	85,985	273,297	31.46%	8,202	40,314	20.35%	46,170	46,170	100.00%	140,357	359,781	39.01%
Desoto	3,741	19,983	18.72%	196	1,131	17.33%	1,046	1,046	100.00%	4,983	22,160	22.49%
Duncanville	3,766	20,694	18.20%	231	2,097	11.02%	2,021	2,021	100.00%	6,018	24,812	24.25%
Ferris	0	117	0.00%	8	97	8.25%	21	21	100.00%	29	235	12.34%
Garland	19,495	86,467	22.55%	768	6,346	12.10%	7,071	7,071	100.00%	27,334	99,884	27.37%
Grand Prairie	29,272	34,814	84.08%	4,076	5,418	75.23%	3,337	3,337	100.00%	36,685	43,569	84.20%
Grapevine-Colleyville	0	0	0.00%	0	18	0.00%	170	170	100.00%	170	188	90.43%
Highland Park	2,111	10,710	19.71%	64	535	11.96%	1,643	1,643	100.00%	3,818	12,888	29.62%
Irving	7,195	37,622	19.12%	806	4,937	16.33%	5,942	5,942	100.00%	13,943	48,501	28.75%
Lancaster	2,386	13,308	17.93%	239	1,820	13.13%	997	997	100.00%	3,622	16,125	22.46%
Mesquite	41,335	48,785	84.73%	2,797	3,429	81.57%	3,867	3,867	100.00%	47,999	56,081	85.59%
Richardson	10,007	57,616	17.37%	531	3,405	15.59%	9,630	9,630	100.00%	20,168	70,651	28.55%
Sunnyvale	1,136	2,904	39.12%	71	673	10.55%	478	478	100.00%	1,685	4,055	41.55%
Total Schools	217,723	665,576	32.71%	18,994	76,629	24.79%	92,258	92,258	100.00%	328,975	834,463	39.42%

DALLAS CENTRAL APPRAISAL DISTRICT 2020 PRELIMINARY ESTIMATED REAPPRAISAL PLAN - As of February 2020

ENTITY	RESIDENTIAL			COMMERCIAL			BPP			TOTAL OF ALL DIVISIONS		
	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED
<u>CITIES</u>												
Addison	459	2,604	17.63%	683	683	100.00%	2,988	2,988	100.00%	4,130	6,275	65.82%
Balch Springs	4,835	6,902	70.05%	629	974	64.58%	903	903	100.00%	6,367	8,779	72.53%
Carrollton	6,621	12,479	53.06%	1,192	1,775	67.15%	3,832	3,832	100.00%	11,645	18,086	64.39%
Cedar Hill	7,989	16,220	49.25%	641	1,234	51.94%	1,307	1,307	100.00%	9,937	18,761	52.97%
Cockrell Hill	923	927	99.57%	0	106	0.00%	172	172	100.00%	1,095	1,205	90.87%
Combine	217	357	60.78%	81	81	100.00%	19	19	100.00%	317	457	69.37%
Coppell	4,891	12,343	39.63%	692	1,102	62.79%	1,541	1,541	100.00%	7,124	14,986	47.54%
Dallas	158,163	294,086	53.78%	15,748	39,448	39.92%	46,958	46,958	100.00%	220,869	380,492	58.05%
Desoto	8,860	17,303	51.20%	579	1,280	45.23%	1,415	1,415	100.00%	10,854	19,998	54.28%
Duncanville	6,674	11,952	55.84%	662	1,043	63.47%	1,474	1,474	100.00%	8,810	14,469	60.89%
Farmers Branch	4,879	8,874	54.98%	392	1,258	31.16%	3,451	3,451	100.00%	8,722	13,583	64.21%
Ferris	0	0	0.00%	15	15	100.00%	7	7	100.00%	22	22	100.00%
Garland	38,199	65,336	58.47%	1,790	4,729	37.85%	5,903	5,903	100.00%	45,892	75,968	60.41%
Glenn Heights	1,235	3,760	32.85%	0	199	0.00%	104	104	100.00%	1,339	4,063	32.96%
Grand Prairie	21,809	36,044	60.51%	802	5,091	15.75%	3,104	3,104	100.00%	25,715	44,239	58.13%
Grapevine	0	0	0.00%	37	37	100.00%	84	84	100.00%	121	121	100.00%
Highland Park	1,836	3,406	53.90%	58	72	80.56%	299	299	100.00%	2,193	3,777	58.06%
Hutchins	380	1,500	25.33%	11	434	2.53%	410	410	100.00%	801	2,344	34.17%
Irving	24,089	47,121	51.12%	1,525	5,497	27.74%	8,347	8,347	100.00%	33,961	60,965	55.71%
Lancaster	6,906	12,959	53.29%	498	1,639	30.38%	931	931	100.00%	8,335	15,529	53.67%
Lewisville	85	301	28.24%	10	10	100.00%	21	21	100.00%	116	332	34.94%
Mesquite	23,948	38,308	62.51%	599	2,688	22.28%	3,327	3,327	100.00%	27,874	44,323	62.89%
Ovilla	0	164	0.00%	0	23	0.00%	7	7	100.00%	7	194	3.61%
Richardson	7,412	21,743	34.09%	930	1,593	58.38%	4,752	4,752	100.00%	13,094	28,088	46.62%
Rowlett	10,004	18,267	54.77%	217	1,108	19.58%	1,078	1,078	100.00%	11,299	20,453	55.24%
Sachse	3,053	5,807	52.57%	0	343	0.00%	304	304	100.00%	3,357	6,454	52.01%
Seagoville	2,921	5,533	52.79%	788	789	99.87%	478	478	100.00%	4,187	6,800	61.57%
Sunnyvale	458	2,851	16.06%	244	649	37.60%	474	474	100.00%	1,176	3,974	29.59%
University Park	2,095	6,956	30.12%	78	316	24.68%	737	737	100.00%	2,910	8,009	36.33%
Wilmer	618	1,630	37.91%	272	273	99.63%	222	222	100.00%	1,112	2,125	52.33%
Wylie	351	504	69.64%	0	16	0.00%	15	15	100.00%	366	535	68.41%
Total Cities	349,910	656,237	53.32%	29,173	74,505	39.16%	94,664	94,664	100.00%	473,747	825,406	57.40%
<u>SCHOOLS</u>												
Carrollton/Farmers Branch	12,686	24,895	50.96%	1,558	3,494	44.59%	6,394	6,394	100.00%	20,638	34,783	59.33%
Cedar Hill	8,530	16,878	50.54%	643	1,306	49.23%	1,298	1,298	100.00%	10,471	19,482	53.75%
Coppell	6,477	16,437	39.41%	811	1,576	51.46%	2,438	2,438	100.00%	9,726	20,451	47.56%
Dallas	149,356	271,527	55.01%	17,294	40,271	42.94%	47,043	47,043	100.00%	213,693	358,841	59.55%
Desoto	9,436	19,746	47.79%	355	1,123	31.61%	1,026	1,026	100.00%	10,817	21,895	49.40%
Duncanville	10,657	20,694	51.50%	784	2,080	37.69%	2,050	2,050	100.00%	13,491	24,824	54.35%
Ferris	0	117	0.00%	96	97	98.97%	15	15	100.00%	111	229	48.47%
Garland	48,232	85,410	56.47%	1,959	6,288	31.15%	6,904	6,904	100.00%	57,095	98,602	57.90%
Grand Prairie	21,584	34,676	62.24%	691	5,009	13.80%	3,181	3,181	100.00%	25,456	42,866	59.39%
Grapevine-Colleyville	0	0	0.00%	0	18	0.00%	164	164	100.00%	164	182	90.11%
Highland Park	3,787	10,763	35.19%	136	476	28.57%	1,682	1,682	100.00%	5,605	12,921	43.38%
Irving	20,686	37,481	55.19%	2,259	4,921	45.91%	5,961	5,961	100.00%	28,906	48,363	59.77%
Lancaster	6,958	13,293	52.34%	647	1,807	35.81%	945	945	100.00%	8,550	16,045	53.29%
Mesquite	27,394	47,915	57.17%	944	3,361	28.09%	3,781	3,781	100.00%	32,119	55,057	58.34%
Richardson	24,110	57,343	42.05%	1,852	3,391	54.62%	10,082	10,082	100.00%	36,044	70,816	50.90%
Sunnyvale	458	2,851	16.06%	257	663	38.76%	474	474	100.00%	1,189	3,988	29.81%
Total Schools	350,351	660,026	53.08%	30,286	75,881	39.91%	93,438	93,438	100.00%	474,075	829,345	57.16%

DALLAS CENTRAL APPRAISAL DISTRICT 2019 PRELIMINARY ESTIMATED REAPPRAISAL PLAN - As of February 2019 .

ENTITY	RESIDENTIAL			COMMERCIAL			BPP			TOTAL OF ALL DIVISIONS		
	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED	ACCOUNTS REAPPRAISED	TOTAL NUMBER OF ACCOUNTS	PERCENT REAPPRAISED
<u>CITIES</u>												
Addison	727	2,581	28.17%	333	688	48.40%	2,994	2,994	100.00%	4,054	6,263	64.73%
Balch Springs	4,088	6,895	59.29%	2	973	0.21%	842	842	100.00%	4,932	8,710	56.62%
Carrollton	7,904	12,425	63.61%	944	1,774	53.21%	3,840	3,840	100.00%	12,688	18,039	70.34%
Cedar Hill	9,489	16,227	58.48%	375	1,235	30.36%	1,245	1,245	100.00%	11,109	18,707	59.38%
Cockrell Hill	116	927	12.51%	107	107	100.00%	182	182	100.00%	405	1,216	33.31%
Combine	213	341	62.46%	81	81	100.00%	17	17	100.00%	311	439	70.84%
Coppell	4,892	12,343	39.63%	477	1,089	43.80%	1,535	1,535	100.00%	6,904	14,967	46.13%
Dallas	186,931	293,185	63.76%	17,463	39,389	44.33%	47,596	47,596	100.00%	251,990	380,170	66.28%
Desoto	8,827	17,079	51.68%	696	1,276	54.55%	1,406	1,406	100.00%	10,929	19,761	55.31%
Duncanville	8,481	11,956	70.94%	360	1,044	34.48%	1,484	1,484	100.00%	10,325	14,484	71.29%
Farmers Branch	5,437	8,621	63.07%	896	1,268	70.66%	3,419	3,419	100.00%	9,752	13,308	73.28%
Ferris	0	0	0.00%	15	15	100.00%	8	8	100.00%	23	23	100.00%
Garland	32,396	64,900	49.92%	2,784	4,752	58.59%	5,896	5,896	100.00%	41,076	75,548	54.37%
Glenn Heights	2,213	3,752	58.98%	0	197	0.00%	102	102	100.00%	2,315	4,051	57.15%
Grand Prairie	22,315	36,070	61.87%	1,315	5,029	26.15%	3,142	3,142	100.00%	26,772	44,241	60.51%
Grapevine	0	0	0.00%	34	34	100.00%	89	89	100.00%	123	123	100.00%
Highland Park	1,384	3,465	39.94%	74	74	100.00%	358	358	100.00%	1,816	3,897	46.60%
Hutchins	341	1,493	22.84%	79	442	17.87%	327	327	100.00%	747	2,262	33.02%
Irving	24,229	46,800	51.77%	2,332	5,497	42.42%	8,329	8,329	100.00%	34,890	60,626	57.55%
Lancaster	7,871	12,879	61.11%	647	1,620	39.94%	926	926	100.00%	9,444	15,425	61.23%
Lewisville	101	299	33.78%	10	10	100.00%	18	18	100.00%	129	327	39.45%
Mesquite	21,744	38,284	56.80%	1,006	2,669	37.69%	3,241	3,241	100.00%	25,991	44,194	58.81%
Ovilla	65	163	39.88%	23	23	100.00%	8	8	100.00%	96	194	49.48%
Richardson	10,612	21,712	48.88%	795	1,596	49.81%	4,850	4,850	100.00%	16,257	28,158	57.73%
Rowlett	8,075	17,980	44.91%	448	1,087	41.21%	1,049	1,049	100.00%	9,572	20,116	47.58%
Sachse	1,883	5,658	33.28%	49	337	14.54%	313	313	100.00%	2,245	6,308	35.59%
Seagoville	2,760	5,233	52.74%	62	794	7.81%	473	473	100.00%	3,295	6,500	50.69%
Sunnyvale	1,229	2,756	44.59%	205	635	32.28%	423	423	100.00%	1,857	3,814	48.69%
University Park	1,486	6,948	21.39%	252	315	80.00%	732	732	100.00%	2,470	7,995	30.89%
Wilmer	811	1,613	50.28%	15	263	5.70%	206	206	100.00%	1,032	2,082	49.57%
Wylie	178	504	35.32%	16	16	100.00%	13	13	100.00%	207	533	38.84%
Total Cities	376,798	653,089	57.69%	31,895	74,329	42.91%	95,063	95,063	100.00%	503,756	822,481	61.25%
<u>SCHOOLS</u>												
Carrollton/Farmers Branch	14,642	24,374	60.07%	2,254	3,513	64.16%	6,460	6,460	100.00%	23,356	34,347	68.00%
Cedar Hill	10,240	16,887	60.64%	391	1,309	29.87%	1,234	1,234	100.00%	11,865	19,430	61.07%
Coppell	6,525	16,435	39.70%	794	1,553	51.13%	2,410	2,410	100.00%	9,729	20,398	47.70%
Dallas	176,824	270,571	65.35%	16,962	40,197	42.20%	47,504	47,504	100.00%	241,290	358,272	67.35%
Desoto	10,275	19,624	52.36%	545	1,117	48.79%	1,025	1,025	100.00%	11,845	21,766	54.42%
Duncanville	14,861	20,582	72.20%	982	2,084	47.12%	2,072	2,072	100.00%	17,915	24,738	72.42%
Ferris	69	115	60.00%	101	101	100.00%	14	14	100.00%	184	230	80.00%
Garland	39,919	84,526	47.23%	3,285	6,280	52.31%	6,832	6,832	100.00%	50,036	97,638	51.25%
Grand Prairie	22,054	34,638	63.67%	1,311	4,952	26.47%	3,203	3,203	100.00%	26,568	42,793	62.08%
Grapevine-Colleyville	0	0	0.00%	18	18	100.00%	154	154	100.00%	172	172	100.00%
Highland Park	3,006	10,814	27.80%	378	478	79.08%	1,754	1,754	100.00%	5,138	13,046	39.38%
Irving	19,450	37,434	51.96%	1,286	4,919	26.14%	5,902	5,902	100.00%	26,638	48,255	55.20%
Lancaster	7,525	13,214	56.95%	689	1,788	38.53%	920	920	100.00%	9,134	15,922	57.37%
Mesquite	25,029	47,577	52.61%	1,007	3,342	30.13%	3,661	3,661	100.00%	29,697	54,580	54.41%
Richardson	26,132	57,311	45.60%	1,686	3,381	49.87%	10,197	10,197	100.00%	38,015	70,889	53.63%
Sunnyvale	1,229	2,756	44.59%	206	649	31.74%	424	424	100.00%	1,859	3,829	48.55%
Total Schools	377,780	656,858	57.51%	31,895	75,681	42.14%	93,766	93,766	100.00%	503,441	826,305	60.93%



City of Dallas

1500 Marilla Street
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-550

Item #: 3.

Overview of DCAD Audit Process for Property Tax Exemptions
[Cheryl Jordan, Director of Community Relations, and Ken Nolan, Chief Appraiser, Dallas Central Appraisal District]

Dallas Central Appraisal District Exemption Overview

The Dallas Central Appraisal District (DCAD) is responsible for determining if an individual is qualified for a Residence Homestead Exemption (General, Age 65 or Older, Disabled Person and Disabled Veterans) and determining if an owner is qualified for a Total Exemption (Religious Organizations, Charitable Organizations, and Governmental Agencies etc.) In both of these exemption processes (Homestead Exemption and Total Exemption) the applicant must comply and meet the applicable qualifications outlined in Chapter 11 of the Texas Property Tax Code.

Please note the following:

- Any person or organization requesting an exemption, excluding a Governmental Agency (Public Property), must fill out a state prescribed application which will then be reviewed and qualified by DCAD per Chapter 11 of the Texas Property Tax Code.
- Exemption applications (Homestead Exemption and Total Exemption) are typically a onetime filing. The Chief Appraiser, at any time, can request an individual or organization to reapply for an exemption in order to confirm current qualifications. Based on ongoing DCAD audits and inquiries received, any suspect accounts are asked to reapply for the current appraisal year or prior years, if applicable.
- When there is an ownership change (deed transfer), any pre-existing exemptions are programmatically removed and the new owner is required to file a new application.
- In 2011 the law was changed for homestead exemption qualifications. It requires that the applicant's driver's license address must match the property address. DCAD has implemented procedures to ensure all current applicants meet this requirement.
- DCAD has ongoing audits for both Homestead Exemptions and Total Exemptions to verify that owners still qualify for the exemption.
 - Homestead exemption audits include cross referencing the Texas Department of Public Safety's (DPS) current database of Driver Licenses and Texas Identifications with the DCAD homestead exemption database for validity.
 - ♦ If DCAD identifies any suspect accounts we may use additional third party tools and databases (LexisNexis, Public Data, and Texas Department of Health and Human Services, etc.) to aid in our determination.
 - ♦ DCAD will notify the owner by U.S. Mail and require them to respond with additional information or reapply for the exemption.
 - ♦ Depending on the response and/or the application the exemption may be retained, granted or removed.
 - ♦ DCAD follows the removal process specified in the Texas Property Tax Code.
 - When DCAD qualifies a property owner for a homestead exemption, internal checks and balances are in place to ensure the property owner has only one homestead exemption.

- For homestead exemptions where the property owner's mailing address is different from the property address the owner is required to provide a written explanation. Depending on the response the exemption may be retained or removed. Note: an owner may be temporarily away for up to two years and still retain the homestead exemption.
- DCAD's audit of the Total Exemption accounts (i.e. Religious, Charitable and Miscellaneous, etc.) is to ensure that they each have an application on file and meet the requirements for a Total Exemption. As necessary some accounts are requested to reapply. A complete audit of all Total Exemption accounts took place over a period of years and continues as needed.
- DCAD receives death records from the Texas Department of Health and Human Services allowing DCAD to research deceased individuals who no longer qualify for a homestead exemption. It should be noted that there may be a surviving spouse who may qualify to retain the exemption.
- Other internal audits such as reviewing individuals over a certain age are ongoing to ensure accurate records.
- Erroneously granted exemptions (Homestead Exemption and Total Exemption) can be removed for up to the five preceding tax years per the Texas Property Tax Code. When applicable, DCAD pursues these remedies.
- If DCAD receives an inquiry from any entity or the public concerning the validity of a Homestead or Total exemption, DCAD will investigate the matter thoroughly using internal and/or third party resources (LexisNexis, Public Data, DPS, Texas Department of Health and Human Services, etc.) and take the appropriate action. This may include requesting the owner reapply for the exemption and/or removing the exemption for current and/or prior years.
- Since 2016, Dallas City Attorney's Office-Community Prosecution Unit and DCAD developed a simple form for their team members to notify DCAD of suspicious exemptions that they encounter. The *City of Dallas-Request for Review of Exemption* form is attached.

If any of the city staff have questions regarding the exemption qualification process or concerns with an existing exemption then please contact us so we can follow up accordingly.

Taxing Entity: _____ —Request for Review of Exemptions/Improvements

Account Information

Property address: _____ Owner Name: _____
Account No: _____ Owner Address: _____
Exemption(1): _____ Owner Phone No: _____
Exemption(2): _____ Owner Email: _____

Referral Information

Summary of information
related to exemption: _____

If owner is deceased
estimated or actual date
of death: _____

If improvement no
longer exists, estimated
or actual date of
demolition or removal: _____

If property is a rental,
estimated or actual start
date of rental: _____

Additional Information

Photos attached: **Y** **N**

Additional documents attached: **Y** **N**

Taxing Entity / Staff Contact Information

Name: _____ Job Title: _____
Email: _____ Phone No: _____
Date of Referral: _____



City of Dallas

1500 Marilla Street
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-551

Item #: 4.

Communications relating to the FY 2020 Audit

[Sarah Dempsey, Partner-in-Charge, and Jeff Wada, Audit Manager, Government Services, Weaver LLP]

2020 Audit Presentation and Discussion

City of Dallas



Team in Attendance



Sara Dempsey, CPA
Partner-in-Charge,
Government Services

- ▶ **17+ years** of public accounting experience
- ▶ Serves on the **AICPA State and Local Government Expert Panel**, Special Review Committee for the GFOA, and **the Financial Reporting and Regulatory Response Committee** of the GFOA of Texas
- ▶ Dallas office

Jeff Wada, CPA
Manager,
Government Services

- ▶ **7+ years** of public accounting experience
- ▶ Member of the **TXCPA**
- ▶ Dallas office

Audit Organization



Audit Testing

Our audit process is a risk-based approach in which we identified potential areas of risk that could lead to material misstatement of the financial statements.

Financial Statement Level Risk	Procedures Performed
Management override of internal controls	<ul style="list-style-type: none"> - tested approval of journal entries - tested approval of cash disbursements - tested approval of payroll disbursements - tested bid procedure process - tested valuation process - tested budget amendments - agreed disclosures to support - tested estimates for reasonableness
Audit Area Risks	Procedures Performed
Improper revenue recognition for DWU, Aviation, Convention Center, and Sanitation	<ul style="list-style-type: none"> - tested existence, valuation, and cutoff of receivables and revenue - obtained customer activity and detail for evidence of the service being performed and that payment was received - recalculated revenue using authorized rates and meter readings - performed analytical procedures
Improper grant revenue and receivable recognition	<ul style="list-style-type: none"> - agreed amounts recorded in the general ledger to the final Schedule of Federal and State Awards - tested expenditures to ensure they were allowable costs and eligible for reimbursement - tested receipts from granting agencies - read grant agreements to test for compliance

Audit Testing, continued

Audit Area Risks	Procedures Performed
Improper revenue recognition for other funds	<ul style="list-style-type: none"> - tested existence, valuation, and cutoff of receivables and revenue - obtained detail for evidence of the service being performed and that payment was received - performed analytical procedures
Capital assets	<ul style="list-style-type: none"> - inspected records and documents related to significant projects - vouched transactions to invoices, pay apps, and bid procedures
Long-term liabilities	<ul style="list-style-type: none"> - tested the existence and occurrence of long-term liabilities - tested the disclosures and presentation - tested covenants and continuing disclosures
Misappropriation of assets through purchases	<ul style="list-style-type: none"> - performed control testing over randomly sampled disbursements - performed data mining procedures to identify unusual transactions
Misappropriation of assets through payroll disbursements	<ul style="list-style-type: none"> - performed control testing over randomly sampled payroll disbursements - performed data mining procedures to identify unusual transactions and trends
Evaluation of estimates	<ul style="list-style-type: none"> - evaluated the reasonableness of significant estimates, such as those that were determined by management or an actuary

Audit Testing, continued

Other Areas	Procedures Performed
Information Technology	<ul style="list-style-type: none">- logical security: access is authenticated and approved- change management: tested process of implementing new applications and system changes- computer operations: critical data is backed up regularly
Investments	<ul style="list-style-type: none">- tested valuation, disclosures, and Public Funds Investment Act
Risks, uncertainties, contingencies	<ul style="list-style-type: none">- read Council and Committee minutes- inquired management- received attorney letter- read contracts and agreements
Performed data mining procedures	<ul style="list-style-type: none">- obtained detail of disbursements, approved vendors, payroll transactions, addresses- tested significant vendors, employees paid after termination dates, employees with significant overtime

Other areas tested:

- Passenger Facilities Charge compliance
- Love Field Airport Modernization Corporation and related transactions
- TCEQ compliance

Completed:

- Comprehensive Annual Financial Report
- Downtown Dallas Development Authority Tax Increment Financing District
- Texas Commission on Environment Quality financial assurance agreed-upon procedures

Pending Completion:

- Federal Single Audit
- State Single Audit
- Airport Revenues Fund and Passenger Facility Charge compliance
- Dallas Convention Center Hotel Development Corporation
- Dallas Water Utilities

Financial Audit Results

Type of Report:	UNMODIFIED
Internal control over financial reporting:	
Any material weakness(es) identified?	NO
Any significant deficiencies that are not material weaknesses?	NO
Any noted noncompliance material to financial statements?	NO

Required Communications

Communication	Results
Audit Adjustments	No audit adjustments
Management representations	We requested certain representations from management that were included in the management representation letter.
Auditor independence	No independence issues noted.
Other information contained in documents containing audited financial statements	We performed limited procedures on the Management's Discussion and Analysis (MD&A) and Required Supplementary Information (RSI). We did not provide any assurance on this information and other supplementary information.
Management judgments and accounting estimates	Management's estimates of allowances for uncollectible receivables; estimated useful lives of capital assets; pension; OPEB; IBNR; landfill; and uncertainties were evaluated and determined to be reasonable in relation to the financial statements as a whole.

FINANCIAL HIGHLIGHTS

Government-Wide (in millions)



	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Governmental					
Change in net position	\$ 400	\$ 118	\$ 1,228	\$ (494)	\$ (742)
Total net position	\$ (2,304)	\$ (2,704)	\$ (2,822)	\$ (3,847)	\$ (3,353)
Ending unrestricted net position	\$ (5,561)	\$ (5,752)	\$ (5,904)	\$ (6,773)	\$ (6,164)
Capital assets, net	\$ 4,453	\$ 4,277	\$ 4,085	\$ 3,917	\$ 3,829
Business-type					
Change in net position	\$ 63	\$ 42	\$ 152	\$ 111	\$ (4)
Total net position	\$ 3,526	\$ 3,463	\$ 3,420	\$ 3,319	\$ 3,208
Ending unrestricted net position	\$ (286)	\$ (224)	\$ (143)	\$ (50)	\$ 2
Capital assets, net	\$ 7,187	\$ 7,071	\$ 6,890	\$ 6,680	\$ 6,468

Total net position continues to increase for both governmental and business-type.

Unrestricted net position continued to increase in 2020- Governmental activities.

Unrestricted net position continued to decrease in 2020- Business-type activities.

Capital assets, net continued to increase in 2020 for both governmental and business-type.

Property Tax Rate and Debt



	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Governmental					
Tax rate (per \$100 valuation)					
Total	0.7766	0.7767	0.7804	0.7825	0.7970
General Fund	0.5691	0.5667	0.5580	0.5601	0.5646
Debt Service Fund	0.2075	0.2100	0.2224	0.2224	0.2324
Taxable assessed valuation (in billions)	\$ 140.2	\$ 130.1	\$ 118.3	\$ 110.4	\$ 100.3
Total GO Debt	\$ 1,657	\$ 1,808	\$ 1,558	\$ 1,355	\$ 1,485
Debt service expenditures as a					
percentage of noncapital expenditures	15.57%	16.46%	15.23%	16.19%	16.62%

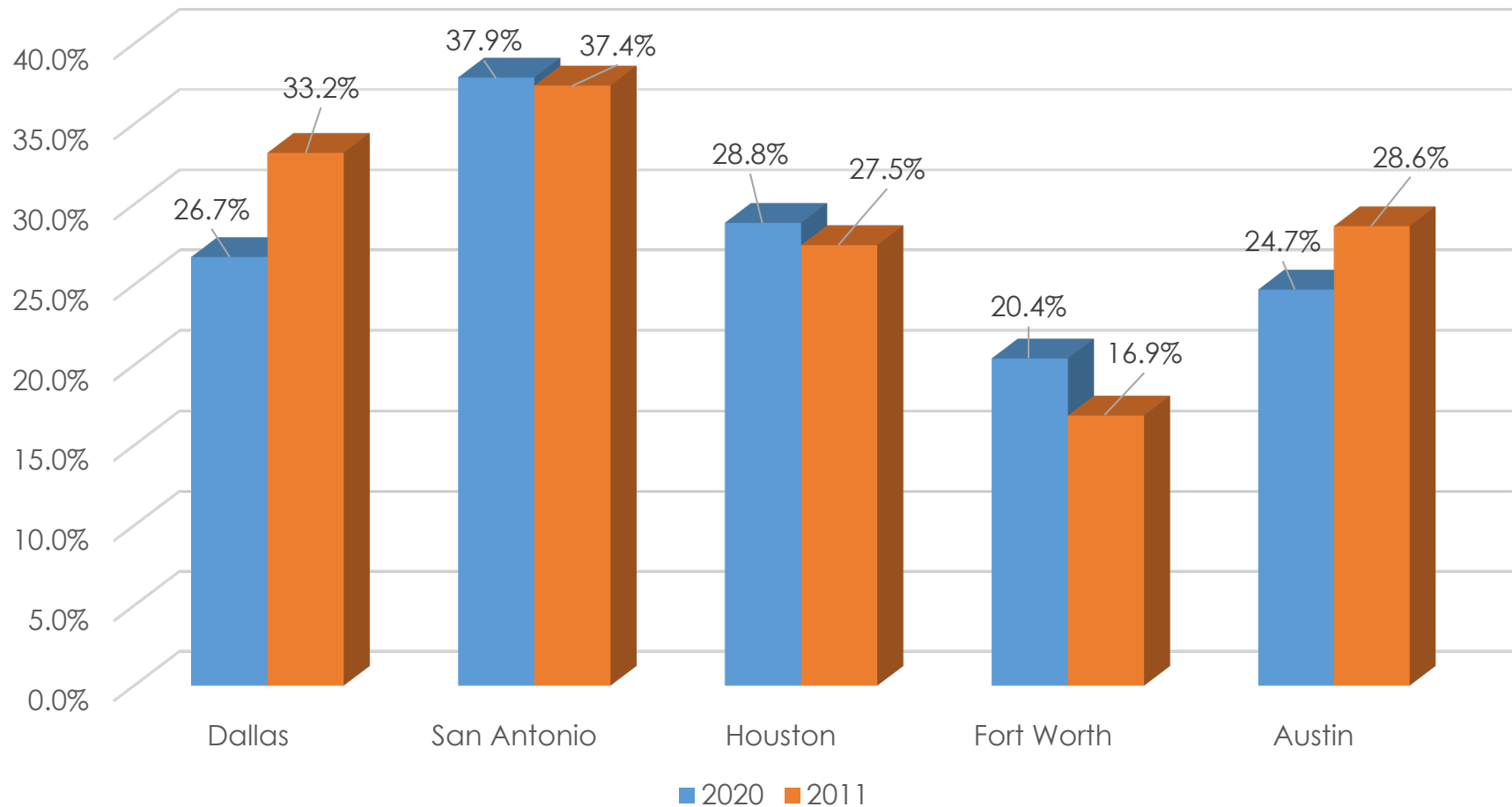
Total tax rate has decreased annually since 2016.

Debt service tax rate decreased in 2017, 2019, and 2020.

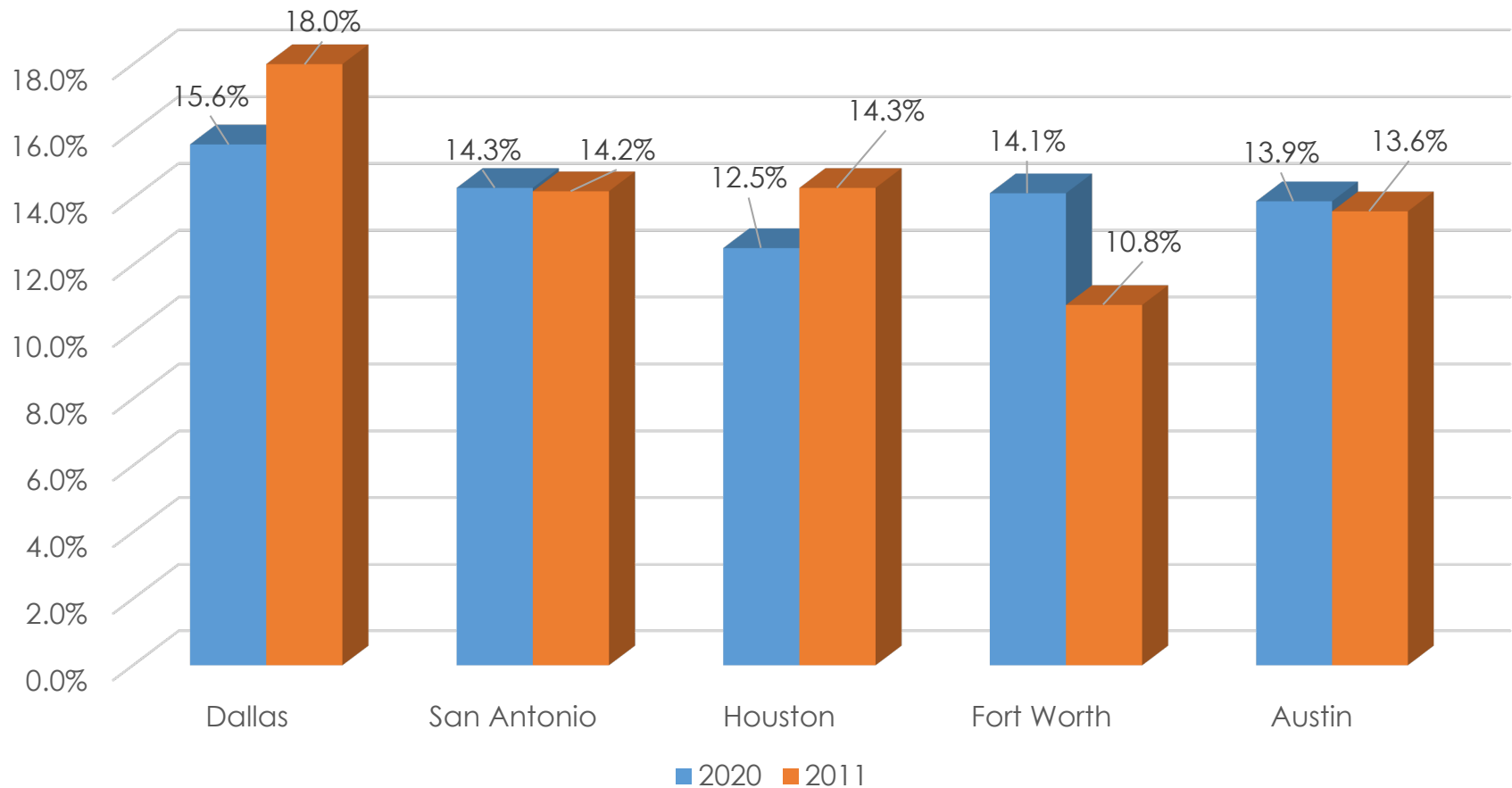
Taxable assessed valuation has increased annually from 2016-2020.

Debt service expenditures as a percentage of noncapital expenditures decreased in 2017, 2018, and 2020.

Debt Service Component of Tax Rate as a Percentage of Total Rate



Debt Service Expenditures as a Percentage of Non-Capital Expenditures



General Fund (in millions)



	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund Balance					
Total	\$ 344.6	\$ 297.2	\$ 256.3	\$ 235.2	\$ 191.0
Unassigned	\$ 277.5	\$ 234.2	\$ 212.8	\$ 171.7	\$ 153.7
General Fund expenditures	\$ 1,285.4	\$ 1,280.7	\$ 1,235.6	\$ 1,160.0	\$ 1,122.7
Unassigned general fund balance as a percentage of expenditures	21.59%	18.29%	17.22%	14.80%	13.69%
Excess (deficiency) of revenues over (under) expenditures	\$ 41.8	\$ 30.2	\$ 9.8	\$ 32.8	\$ (1.6)
Transfers in(out) of general fund, net	\$ 5.3	\$ (165.3)	\$ (51.6)	\$ 11.3	\$ 6.2

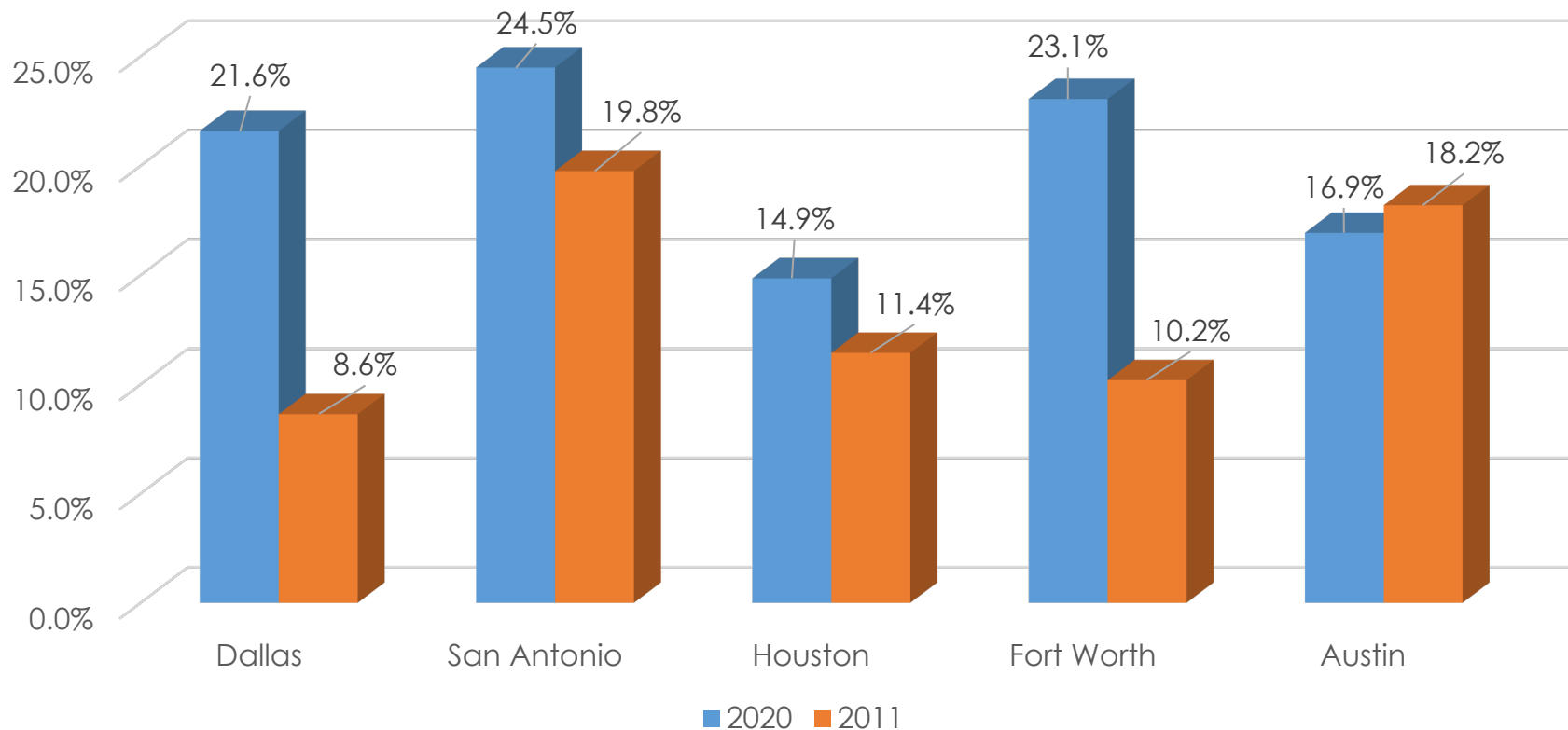
Total general fund fund balance has increased annually from 2016-2020.

The unassigned fund balance has increased annually from 2016-2020.

The unassigned fund balance as a % of expenditures has increased from 2016-2020.

Transfers were a net transfer in during 2020, 2017, and 2016 and were transfers were a net transfer out during 2019 and 2018.

Unassigned General Fund Balance as a Percentage of General Fund Expenditures



Enterprise Funds

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Income (loss) before transfers and contributions					
Dallas Water Utilities	\$ 56.2	\$ 30.5	\$ 123.4	\$ 134.7	\$ 24.9
Convention Center	\$ 1.4	\$ 16.5	\$ 13.7	\$ 5.7	\$ 4.8
Airport revenue	\$ 26.3	\$ 25.4	\$ 16.4	\$ (8.1)	\$ (11.0)
Sanitation	\$ 6.1	\$ (7.7)	\$ 11.2	\$ 3.6	\$ (13.6)
Total capital assets, net					
Dallas Water Utilities	\$ 5,496	\$ 5,366	\$ 5,200	\$ 5,034	\$ 4,889
Convention Center	\$ 415	\$ 433	\$ 450	\$ 464	\$ 479
Airport revenue	\$ 1,208	\$ 1,204	\$ 1,187	\$ 1,136	\$ 1,059
Sanitation	\$ 65	\$ 66	\$ 51	\$ 44	\$ 39
Revenue bond coverage					
Dallas Water Utilities	1.68	1.74	1.96	1.85	1.74
Convention Center	1.50	2.10	2.00	1.70	1.80
Airport revenue	4.36	3.47	2.91	n/a	n/a
Sanitation	n/a	n/a	n/a	n/a	n/a

DWU income increased in 2017 and 2020 and decreased in 2018 and 2019.

Revenue bond coverage for DWU increased in 2017 and 2018 and decreased in 2019 and 2020.

Revenue bond coverage for Convention Center increased in 2018 and 2019 and decreased in 2017 and 2020.

Revenue bond coverage for Airport increased from 2017-2020.

Risk funds, OPEB, Pension, & Landfill (in millions)



	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Internal service net position					
Risk funds deficit	\$ (64.0)	\$ (23.5)	\$ (213.2)	\$ (112.0)	\$ (64.2)
Risk funds total liability	\$ 131.6	\$ 85.0	\$ 248.1	\$ 137.4	\$ 79.4
Risk funds deficit as a % of total general					
fund balance	18.57%	7.91%	83.22%	47.62%	33.59%
Net OPEB liability	\$ -	\$ -	\$ -	\$ 264.2	\$ 252.2
Landfill closure and post-closure liability	\$ 45.2	\$ 43.5	\$ 41.5	\$ 40.2	\$ 35.9
Net pension liability	\$ 4,693	\$ 4,739	\$ 3,175	\$ 7,262	\$ 9,046
Net OPEB liability	\$ 531	\$ 565	\$ 511	\$ -	\$ -

The City's self-insured risk activities are being funded on a pay-as-you-go basis.

The risk fund deficit as a % of total general fund balance increased 2017, 2018, and 2020 and decreased in 2019.

The landfill closure and post-closure liability has increased between 2016-2020.

The net pension liability decreased in 2017, 2018, and 2020 and increased in 2019.

DISCUSSION



Contact Us

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Partner, Assurance Services

Direct: (972) 448.6958

Email: sara.dempsey@weaver.com



City of Dallas

1500 Marilla Street
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-552

Item #: 5.

Criminal Penalties and Recovering Fees for Negligent Actions
[Tatia Wilson, Executive Assistant City Attorney]



City of Dallas

Criminal Penalties and Recovering Fees for Negligent Actions

Government Performance and
Financial Management Committee

March 29, 2021

Tatia Wilson,
Executive Assistant City Attorney

Overview



Footing the Bill:

The Free Public Services Doctrine
(Municipal Cost Recovery Rule)

Can the City recover costs from a negligent actor for the public services rendered because of the negligent actor's wrongdoing?



The Hypothetical Scenario



- A gas company employee accidentally cuts a gas line, resulting in responses by police and fire.
- No City buildings, automobiles, or other property are harmed.



The City's Response



The City dispatches Dallas Police Department (DPD) officers to control traffic and secure the scene, and Dallas Fire-Rescue (DF-R) firefighters and paramedics respond to the gas line.



Resources Expended



Costs to Taxpayers

- As a result of the negligence of the gas company's employee, the City must expend public resources to respond to the emergency.



Recovery of Costs for Emergency Response



Can the City seek to recover costs expended in responding to the emergency caused by the negligent actor?

The Dallas City Council could adopt an ordinance that would allow for recovery of costs expended in responding to an emergency.



The Law on Municipal Recovery



Would the City ultimately prevail?

Most states apply the “Municipal Cost Recovery Rule,” also called the “Free Public Services Doctrine.”

- A public body cannot recover the costs of rendering emergency services necessitated by a negligent actor's conduct.
- Costs incurred for wages, salaries, overtime, and other benefits of police, fire, and sanitation services are not recoverable.
- Cases filed by states and local municipalities against negligent actors have consistently been dismissed.



No Authority in Texas to Recover Costs



- Is there any legal authority in Texas that allows for recovery of these costs?
 - No Texas courts have addressed this issue.
 - There is no statutory authority that allows the City to file claims against negligent actors.

Any legal authority would be based upon the City's home rule authority.



Public Policy Considerations



- Police and fire might be accused of favoring more potentially lucrative accidents and events.
- Officials could be accused of over staffing personnel at scenes to obtain greater recoveries.
- People may not report a gas line cut if they might be subject to civil or criminal penalties.



Criminal Liability



Can the City make the negligent actions of cutting a gas line a criminal violation?

- Yes
- According to the Texas Penal Code, a person is criminally negligent when the person ought to be aware or should be aware of the risk surrounding such conduct.



Criminal Liability



Can the City criminally charge a company for the negligent actions of their employees?

- Yes.
- If the conduct constituting an offense is performed by the agent acting on behalf of the corporation, association, company, or other business entity and within the scope of the agent's office or employment.



Criminal Liability



If the City criminalizes the negligent actions of cutting a gas line, would the City have to prove the intent of the company or its agent in committing the negligent act?

- No.
- If the City adopts an ordinance criminalizing the cutting of a gas line, it would be a Class C fine only offense, which has a maximum fine amount of \$500.00. Therefore, no culpable mental state would be required.



Conclusion



Based on the current law, the City could adopt an ordinance allowing for monetary recovery in responding to emergencies. Additionally, the City could criminally charge a negligent employee or company when the employee should have been aware of the risks associated with such conduct.



QUESTIONS





City of Dallas

1500 Marilla Street
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-553

Item #: 6.

Executive Performance Management Informal Request for Proposal Presentations

- A. New Horizon Strategies, LLC
- B. Management Partners
- C. The Whitney Smith Company, Inc
- D. Lighthouse Resource Group
- E. Zelos, LLC



City of Dallas

1500 Marilla Street
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-554

Item #: 7.

Budget Accountability Report (information as of January 31, 2021)



BUDGET ACCOUNTABILITY REPORT

As of January 31, 2021

**Prepared by
Budget & Management Services**

**1500 Marilla Street, 4FN
Dallas, TX 75201**

**214-670-3659
financialtransparency.dallascityhall.com**

EXECUTIVE SUMMARY

Financial Forecast Report

Operating Fund	Year-End Forecast vs. Budget	
	Revenues	Expenses
General Fund	✓	✓
Aviation	✓	✓
Convention and Event Services	31.6% under budget	31.6% under budget
Municipal Radio	✓	✓
Sanitation Services	✓	✓
Storm Drainage Management	✓	✓
Sustainable Development and Construction	✓	✓
Dallas Water Utilities	✓	✓
Information Technology	✓	✓
Radio Services	✓	✓
Equipment and Fleet Management	✓	✓
Express Business Center	✓	✓
Bond and Construction Management	5.0% under budget	5.0% under budget
9-1-1 System Operations	✓	✓
Debt Service	✓	✓

✓ YE forecast within 5% of budget

Dallas 365

Year-to-Date

✓ 22
On Target

! 4
Near Target

✗ 9
Not on Target

Year-End Forecast

✓ 28
On Target

! 0
Near Target

✗ 7
Not on Target

Budget Initiative Tracker

● 4
Complete

! 1
At Risk

✓ 30
On Track

✗ 0
Canceled

FINANCIAL FORECAST REPORT

The Financial Forecast Report (FFR) provides a summary of financial activity through January 31, 2021, for the General Fund and other annual operating funds of the City. The Adopted Budget column reflects the budget adopted by City Council on September 23, 2020, effective October 1, 2020, through September 30, 2021. The Amended Budget column reflects City Council-approved transfers between funds and programs, department-initiated transfers between expense objects, approved use of contingency, and other amendments supported by revenue or fund balance.

Year-to-date (YTD) actual amounts represent revenue or expenses/encumbrances that have occurred through the end of the most recent accounting period. Departments provide the year-end (YE) forecast, which projects anticipated revenues and expenditures as of September 30, 2021. The variance is the difference between the FY 2020-21 amended budget and the YE forecast. Variance notes are provided when the YE forecast is +/- five percent of the amended budget and/or if YE expenditures are forecast to exceed the amended budget.

General Fund Overview

The General Fund overview provides a summary of financial activity through January 31, 2021.

	FY 2020-21 Adopted Budget	FY 2020-21 Amended Budget	YTD Actual	YE Forecast	Variance
Beginning Fund Balance	\$235,992,351	\$235,992,351		\$235,992,351	\$0
Revenues	1,437,039,483	1,437,039,483	796,064,964	1,445,319,558	8,280,075
Expenditures	1,437,039,483	1,437,039,483	404,113,227	1,441,638,746	4,599,263
Ending Fund Balance	\$235,992,351	\$235,992,351		\$239,673,163	\$3,680,812

Fund Balance. As of January 31, 2021, the beginning fund balance for the adopted and amended budget and YE forecast reflects the FY 2019-20 unaudited unassigned ending fund balance as projected during budget development (July 2020). The ending fund balance for the adopted and amended budget does not reflect changes in encumbrances or other balance sheet accounts. We anticipate updates to the beginning fund balance after the FY 2019-20 audited statements become available in April 2021.

Revenues. Through January 31, 2021, General Fund revenues are projected to be \$8,280,000 over budget. Sales tax revenue is projected to be \$16,285,000 over budget based on actual collection trends. The City's sales tax collections for the first four months of FY 2020-21 are \$13,100,000 over budget.

This is partially offset by charges for service, which are projected to be \$4,273,000 under budget due to reduced parking fee revenue (\$2,372,000 under budget), barricade application fee revenue (\$853,000 under budget), and revenue from the Majestic and Moody theaters (\$543,000 under budget). Also, interest earnings are projected to be \$3,279,000 under budget because of the Federal Reserve lowering interest rates.

Expenditures. Through January 31, 2021, General Fund expenditures are projected to be \$4,599,000 over budget primarily due to DPD and DFR uniform overtime, which is partially offset by salary savings from vacant non-uniform positions.

FY 2020-21 Financial Forecast Report

GENERAL FUND REVENUE

Revenue Category	FY 2020-21 Adopted Budget	FY 2020-21 Amended Budget	YTD Actual	YE Forecast	Variance
Property Tax	\$825,006,993	\$825,006,993	\$678,269,596	\$825,006,993	\$0
Sales Tax ¹	296,324,365	296,324,365	50,705,810	312,609,784	16,285,419
Franchise and Other	115,907,401	115,907,401	35,213,661	115,990,044	82,643
Charges for Services ²	105,618,133	105,618,133	13,897,432	101,345,447	(4,272,686)
Fines and Forfeitures	23,554,646	23,554,646	6,383,027	23,748,921	194,275
Operating Transfers In	42,410,021	42,410,021	4,145,862	42,410,021	0
Intergovernmental	12,111,533	12,111,533	1,027,748	11,644,416	(467,117)
Miscellaneous ³	6,716,212	6,716,212	4,050,825	6,353,418	(362,794)
Licenses and Permits	5,023,871	5,023,871	1,908,987	5,122,795	98,924
Interest ⁴	4,366,308	4,366,308	462,016	1,087,720	(3,278,588)
Total Revenue	\$1,437,039,483	\$1,437,039,483	\$796,064,964	\$1,445,319,558	\$8,280,075

VARIANCE NOTES

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

1 Sales Tax. Revenues are forecast to be \$16,285,000 over budget based on actual collection trends. The City received \$2.5 million this year from the Texas Comptroller as part of an audit finding from a prior period. Also, the City's collections for the first four months of FY 2020-21 are \$13,100,000 over budget, and the City's economist, Dearmon Analytics LLC, provided a revised forecast based on actual collections and current economic trends.

2 Charges for Services. Revenues are forecast to be \$4,273,000 under budget primarily due to reduced parking fee revenue, which is projected to be \$2,372,000 under budget as a result of COVID-19. Additionally, closures at the Majestic and Moody theaters in compliance with COVID-19 protocols affected revenues at both facilities, which is projected to be \$543,000 under budget. Lastly, barricade application fee revenues are projected to be \$853,000 under budget because of the pandemic and difficulties achieving compliance with the new fee.

3 Miscellaneous. Revenues are forecast to be \$363,000 under budget primarily due to \$1,078,000 in reduced revenues associated with new Transportation (TRN) engineering fees for locating utilities and 311 T-Review, which are partially offset by an unbudgeted legal settlement with the AT&T Performing Arts Center for facility repair costs incurred by the City (approximately \$330,000).

4 Interest. Revenues are forecast to be \$3,279,000 under budget primarily due to the Federal Reserve lowering interest rates.

FY 2020-21 Financial Forecast Report

GENERAL FUND EXPENDITURES

Expenditure Category	FY 2020-21 Adopted Budget	FY 2020-21 Amended Budget	YTD Actual	YE Forecast	Variance
Civilian Pay	\$241,523,414	\$241,556,552	\$66,732,491	\$233,435,707	(\$8,120,845)
Civilian Overtime	7,514,598	7,564,598	3,155,627	8,953,860	1,389,262
Civilian Pension	33,844,770	33,987,940	9,625,857	33,285,192	(702,748)
Uniform Pay	481,652,999	479,281,000	143,676,891	477,744,882	(1,536,118)
Uniform Overtime	30,835,323	33,207,322	18,883,876	42,881,488	9,674,166
Uniform Pension	167,665,603	167,665,603	49,910,950	167,936,841	271,238
Health Benefits	72,562,299	72,555,086	19,542,092	72,555,086	0
Workers Comp	16,977,554	16,977,554	0	16,977,554	0
Other Personnel Services	11,738,318	11,653,205	3,586,117	11,791,422	138,217
Total Personnel Services¹	1,064,314,878	1,064,448,861	315,113,900	1,065,562,032	1,113,171
Supplies	74,443,068	75,004,761	18,844,103	75,942,302	937,541
Contractual Services	405,650,955	402,430,644	100,906,413	406,450,645	4,020,001
Capital Outlay	11,244,563	13,648,563	2,388,511	13,636,660	(11,903)
Reimbursements	(118,613,981)	(118,493,346)	(33,139,700)	(119,952,893)	(1,459,547)
Total Expenditures	\$1,437,039,483	\$1,437,039,483	\$404,113,227	\$1,441,638,746	\$4,599,263

VARIANCE NOTES

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

1 Personnel Services. Personnel services are forecast to be \$1,113,000 over budget primarily due to overtime for DPD (\$6,256,000) and DFR (\$3,418,000) uniform employees, which is partially offset by salary savings associated with vacant civilian positions.

FY 2020-21 Financial Forecast Report

GENERAL FUND EXPENDITURES

Expenditure by Department	FY 2020-21 Adopted Budget	FY 2020-21 Amended Budget	YTD Actual	YE Forecast	Variance
Budget and Management Services	\$4,172,709	\$4,172,709	\$1,123,432	\$4,170,259	(\$2,450)
Building Services ¹	23,397,410	23,397,410	8,705,658	24,136,034	738,624
City Attorney's Office	16,978,300	16,978,300	5,153,914	16,970,603	(7,697)
City Auditor's Office	3,123,860	3,123,860	959,454	2,987,429	(136,431)
City Controller's Office ²	8,004,574	8,004,574	2,795,951	8,135,354	130,780
Independent Audit ³	945,429	945,429	0	745,429	(200,000)
City Manager's Office ⁴	2,918,134	2,918,134	740,565	2,946,229	28,095
City Secretary's Office	2,886,027	2,886,027	924,375	2,885,897	(130)
Elections ⁵	1,106,896	1,106,896	34,741	1,928,272	821,376
Civil Service	2,946,744	2,946,744	834,239	2,946,744	0
Code Compliance ⁶	32,209,414	32,209,414	8,131,721	31,655,871	(553,543)
Court and Detention Services ⁷	23,811,595	23,811,595	6,430,916	22,926,361	(885,234)
Jail Contract	9,547,117	9,547,117	2,386,779	9,547,117	0
Dallas Animal Services	15,314,969	15,314,969	4,393,874	15,312,251	(2,718)
Dallas Fire-Rescue ⁸	315,544,933	315,544,933	91,565,152	316,607,815	1,062,882
Dallas Police Department ⁹	513,535,030	513,535,030	144,947,964	519,480,783	5,945,753
Housing and Neighborhood Revitalization	3,587,062	3,587,062	715,474	3,405,168	(181,894)
Human Resources	6,055,192	6,055,192	1,782,731	6,037,986	(17,206)
Judiciary	3,663,199	3,663,199	601,748	3,654,320	(8,879)
Library	32,074,999	32,074,999	9,717,393	31,775,673	(299,326)
Management Services					
311 Customer Service Center	4,639,768	4,639,768	1,366,026	4,639,768	0
Communications, Outreach, and Marketing	2,295,750	2,295,750	523,687	2,223,534	(72,216)
Emergency Management Operations ¹⁰	1,152,959	1,152,959	307,255	1,241,531	88,572
Office of Community Care	8,415,504	8,415,505	1,335,262	8,408,683	(6,822)
Office of Community Police Oversight	545,133	545,133	118,223	544,654	(479)
Office of Environmental Quality and Sustainability	4,247,434	4,247,433	2,409,864	4,184,607	(62,826)
Office of Equity and Inclusion ¹¹	2,401,046	2,401,046	550,098	2,517,252	116,206
Office of Government Affairs	937,370	937,370	295,085	878,174	(59,196)
Office of Historic Preservation	728,797	728,797	205,056	728,797	0
Office of Homeless Solutions	12,364,516	12,364,516	1,176,874	12,278,433	(86,083)
Office of Integrated Public Safety Solutions ¹²	3,393,814	3,393,814	228,014	3,064,215	(329,599)
Mayor and City Council	5,140,653	5,140,653	594,395	5,098,810	(41,843)
Non-Departmental	113,461,571	113,461,571	4,005,463	113,461,571	0
Office of Arts and Culture	20,204,697	20,204,697	12,375,795	19,983,785	(220,912)
Office of Data Analytics and Business Intelligence	1,261,913	1,261,913	701,398	1,151,075	(110,838)
Office of Economic Development	5,442,727	5,442,727	1,611,534	5,407,026	(35,701)
Park and Recreation	94,313,446	94,313,446	27,984,962	94,268,676	(44,770)
Planning and Urban Design	3,312,735	3,312,735	996,774	3,180,881	(131,854)
Procurement Services	3,018,085	3,018,085	582,086	2,909,454	(108,631)
Public Works	76,141,197	76,141,197	40,538,319	75,683,788	(457,409)
Sustainable Development and Construction	1,868,980	1,868,980	1,101,481	1,849,590	(19,390)
Transportation	43,105,575	43,105,575	13,159,496	42,856,629	(248,946)
Total Departments	1,430,217,263	1,430,217,263	404,113,227	1,434,816,526	4,599,263
Financial Reserves	0	0	0	0	0
Liability/Claims Fund Transfer	4,822,220	4,822,220	0	4,822,220	0
Salary and Benefit Stabilization	2,000,000	2,000,000	0	2,000,000	0
Total Expenditures	\$1,437,039,483	\$1,437,039,483	\$404,113,227	\$1,441,638,746	\$4,599,263

VARIANCE NOTES

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

1 Building Services. BSD is projected to be \$739,000 over budget due to work related to COVID-19 not completed by December 30, as well as reduced reimbursements from various City departments.

2 City Controller's Office. CCO is projected to be \$131,000 over budget due to unbudgeted termination payouts, overtime pay, and the purchase of office furniture, partially offset by salary savings associated with 12 vacant positions.

3 Independent Audit. Expenditures are projected to be \$200,000 under budget due to a lower-than-anticipated contract expense associated with the City's annual independent audit.

4 City Manager's Office. CMO is projected to be \$28,000 over budget due to unbudgeted termination payouts.

5 Elections. Expenditures are projected to be \$821,000 over budget due to a higher-than-anticipated elections contract expense with Dallas, Collin, and Denton counties.

6 Code Compliance. CCS is projected to be \$554,000 under budget due to salary savings associated with 70 vacant positions.

7 Court & Detention Services. CTS is projected to be \$885,000 under budget due to salary savings associated with 73 vacant positions.

8 Dallas Fire-Rescue. DFR is projected to be \$1,063,000 over budget primarily due to \$3,418,000 in overtime for sworn positions associated with citywide COVID-19 vaccination efforts completed in conjunction with Dallas County, as well as with increased backfill expenses from quarantined uniform staff. This is partially offset by an unbudgeted reimbursement from the Federal Emergency Management Agency (FEMA) for the department's vaccination efforts.

9 Dallas Police Department. DPD is projected to be \$5,946,000 over budget primarily due to \$6,256,000 in increased overtime for sworn positions associated with a greater focus on crime suppression efforts. City leadership and the new Police Chief will evaluate the current trajectory and recommend changes as needed going forward.

10 Emergency Management Operations. OEM is projected to be \$89,000 over budget due to contracts with private bus companies for mobile warming services during Winter Storm Uri in February 2021. OEM and other impacted departments are tracking severe weather expenses and plan to seek reimbursement from FEMA.

11 Office of Equity & Inclusion. EQU is projected to be \$116,000 over budget due to unbudgeted termination payouts.

12 Office of Integrated Public Safety Solutions. IPSS is projected to be \$330,000 under budget due to salary savings associated with 28 vacant positions.

FY 2020-21 Financial Forecast Report

ENTERPRISE FUNDS

Department	FY 2020-21 Adopted Budget	FY 2020-21 Amended Budget	YTD Actual	YE Forecast	Variance
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AVIATION¹

Beginning Fund Balance	\$0	\$0		\$0	\$0
Total Revenues	112,758,320	112,758,320	39,601,984	113,250,824	492,504
Total Expenditures	112,758,320	112,758,320	28,267,533	117,981,090	5,222,770
Ending Fund Balance	\$0	\$0		(\$4,730,267)	(\$4,730,267)

CONVENTION AND EVENT SERVICES²

Beginning Fund Balance	\$57,091,833	\$57,091,833		\$57,091,833	\$0
Total Revenues	85,832,581	85,832,581	5,438,715	58,679,188	(27,153,393)
Total Expenditures	85,832,581	85,832,581	4,350,156	58,679,188	(27,153,393)
Ending Fund Balance	\$57,091,833	\$57,091,833		\$57,091,832	\$0

MUNICIPAL RADIO³

Beginning Fund Balance	\$685,965	\$685,965		\$685,965	\$0
Total Revenues	1,911,000	1,911,000	348,401	1,760,642	(150,358)
Total Expenditures	1,875,612	1,875,612	744,519	1,842,091	(33,521)
Ending Fund Balance	\$721,353	\$721,353		\$604,516	(\$116,837)

SANITATION SERVICES⁴

Beginning Fund Balance	\$33,204,530	\$33,204,530		\$33,204,530	\$0
Total Revenues	127,068,910	127,068,910	42,639,688	126,195,566	(873,344)
Total Expenditures	128,413,418	128,413,418	23,807,364	131,453,917	3,040,499
Ending Fund Balance	\$31,860,022	\$31,860,022		\$27,946,178	(\$3,913,844)

STORM DRAINAGE MANAGEMENT—DALLAS WATER UTILITIES

Beginning Fund Balance	\$9,918,699	\$9,918,699		\$9,918,699	\$0
Total Revenues	66,355,747	66,355,747	22,594,004	66,372,361	16,614
Total Expenditures	66,329,747	66,329,747	8,049,304	66,329,747	0
Ending Fund Balance	\$9,944,699	\$9,944,699		\$9,961,313	\$16,614

SUSTAINABLE DEVELOPMENT AND CONSTRUCTION⁵

Beginning Fund Balance	\$47,421,969	\$47,421,969		\$47,421,969	\$0
Total Revenues	33,644,751	33,434,751	10,383,110	33,434,751	0
Total Expenditures	36,544,104	38,544,104	10,517,029	37,751,148	(792,956)
Ending Fund Balance	\$44,522,616	\$42,312,616		\$43,105,572	\$792,956

WATER UTILITIES⁶

Beginning Fund Balance	\$140,647,348	\$140,647,348		\$140,647,348	\$0
Total Revenues	692,146,200	692,146,200	208,380,353	677,211,969	(14,934,231)
Total Expenditures	714,778,341	714,778,341	164,705,465	699,844,110	(14,934,231)
Ending Fund Balance	\$118,015,207	\$118,015,207		\$118,015,207	\$0

FY 2020-21 Financial Forecast Report

INTERNAL SERVICE FUNDS

Department	FY 2020-21 Adopted Budget	FY 2020-21 Amended Budget	YTD Actual	YE Forecast	Variance
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INFORMATION TECHNOLOGY

Beginning Fund Balance	\$5,590,116	\$5,590,116		\$5,590,116	\$0
Total Revenues	84,372,061	84,372,061	26,559,975	84,360,020	(12,041)
Total Expenditures	85,013,099	85,013,099	42,801,089	84,435,407	(577,692)
Ending Fund Balance	\$4,949,078	\$4,949,078		\$5,514,729	\$565,651

RADIO SERVICES

Beginning Fund Balance	\$1,039,213	\$1,039,213		\$1,039,213	\$0
Total Revenues	12,843,519	12,843,519	3,935,834	12,840,519	(3,000)
Total Expenditures	13,423,481	13,423,481	4,312,332	13,390,590	(32,891)
Ending Fund Balance	\$459,251	\$459,251		\$489,142	\$29,891

EQUIPMENT AND FLEET MANAGEMENT

Beginning Fund Balance	\$12,006,161	\$12,006,161		\$12,006,161	\$0
Total Revenues	54,714,940	54,714,940	23,417	54,745,065	30,125
Total Expenditures	56,069,040	56,069,040	10,907,470	56,069,040	0
Ending Fund Balance	\$10,652,061	\$10,652,061		\$10,682,186	\$30,125

EXPRESS BUSINESS CENTER

Beginning Fund Balance	\$4,120,084	\$4,120,084		\$4,120,084	\$0
Total Revenues	2,593,790	2,593,790	1,126,074	2,593,790	0
Total Expenditures	2,080,890	2,080,890	679,630	2,080,890	0
Ending Fund Balance	\$4,632,984	\$4,632,984		\$4,632,984	\$0

OFFICE OF BOND AND CONSTRUCTION MANAGEMENT⁷

Beginning Fund Balance	\$0	\$0		\$0	\$0
Total Revenues	23,074,750	23,074,750	(14,210)	21,914,905	(1,159,845)
Total Expenditures	23,074,750	23,074,750	8,476,116	21,914,905	(1,159,845)
Ending Fund Balance	\$0	\$0		(\$0)	\$0

FY 2020-21 Financial Forecast Report

OTHER FUNDS

Department	FY 2020-21 Adopted Budget	FY 2020-21 Amended Budget	YTD Actual	YE Forecast	Variance
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9-1-1 SYSTEM OPERATIONS

Beginning Fund Balance	\$5,843,389	\$5,843,389		\$5,843,389	\$0
Total Revenues	12,017,444	12,017,444	3,154,680	11,876,221	(141,223)
Total Expenditures	16,126,922	16,126,922	4,114,601	16,124,415	(2,507)
Ending Fund Balance	\$1,733,911	\$1,733,911		\$1,595,195	(\$138,716)

DEBT SERVICE

Beginning Fund Balance	\$43,627,241	\$43,627,241		\$43,627,241	\$0
Total Revenues	319,810,380	319,810,380	247,957,296	319,810,380	0
Total Expenditures	316,672,860	316,672,860	0	316,672,860	0
Ending Fund Balance	\$46,764,761	\$46,764,761		\$46,764,761	\$0

EMPLOYEE BENEFITS

City Contributions	99,503,000	99,503,000	28,271,506	99,503,000	0
Employee Contributions	29,341,804	29,341,804	14,862,335	29,341,804	0
Retiree	27,290,950	27,290,950	6,665,940	27,290,950	0
Other	0	0	6,793	6,793	0
Total Revenues	156,135,754	156,135,754	49,806,574	156,142,547	0
Total Expenditures	163,814,169	163,814,169	54,898,143	163,814,169	0

Note: FY 2020-21 YE forecast reflects claim expenses expected to occur in the fiscal year. Fund balance (not included) reflects incurred but not reported (IBNR) claims.

RISK MANAGEMENT⁸

Worker's Compensation	23,001,180	23,001,180	170,495	23,001,180	0
Third Party Liability	13,784,533	13,784,533	4,858,210	13,784,533	0
Purchased Insurance	7,480,093	7,480,093	21	7,480,093	0
Interest and Other	0	0	1,018,071	1,018,071	1,018,071
Total Revenues	44,265,806	44,265,806	6,046,798	45,283,877	1,018,071
Total Expenditures	47,212,601	47,212,601	13,131,012	38,168,096	(9,044,506)

Note: FY 2020-21 YE forecast reflects claim expenses expected to occur in the fiscal year. Fund balance (not included) reflects the total current liability for Risk Management (worker's compensation/liability/property insurance).

VARIANCE NOTES

The Enterprise, Internal Service, and Other Funds summaries include the beginning fund balance with the YE revenue and expenditure forecasts. As of January 31, 2021, the YE forecast beginning fund balance represents the FY 2019-20 unaudited projected ending fund balance and does not reflect additional YE savings. We anticipate adjustments to the FY 2020-21 amended beginning fund balance after FY 2019-20 audited statements become available in April 2021. Variance notes are provided below for funds with a YE forecast variance of +/- five percent, YE forecast projected to exceed budget, or projected use of fund balance.

1 Aviation. AVI expenses are projected to be \$5,223,000 over budget due to unbudgeted reimbursements to DPD and DFR for services at Love Field. AVI anticipates the use of fund balance to offset increased expenses.

2 Convention & Event Services. CCT revenues are projected to be \$27,153,000 under budget due to various event cancellations as a result of COVID-19. CCT expenses are also projected to be \$27,153,000 under budget primarily due to a reduction in payments to VisitDallas, Spectra Venue Management, and costs that would have been incurred for now-canceled events.

3 Municipal Radio. WRR revenues are projected to be \$150,000 under budget due to the loss of arts-related advertising revenues as a result of COVID-19.

4 Sanitation Services. SAN revenues are projected to be \$873,000 under budget due to decreased landfill activity by non-contract customers and possibly due to an increased gate rate at McCommas Bluff Landfill. SAN expenses are projected to be \$3,041,000 over budget due to the shingle cleanup at the former Blue Star Recycling facility. SAN anticipates the use of fund balance to offset lost revenue and increased expenses.

5 Sustainable Development & Construction. DEV's budget was increased by \$2,000,000 on January 27 by resolution #21-0266 to authorize a professional services contract for supplemental permit plan review and inspection services. DEV anticipates the further use of fund balance to offset the increased expenses.

6 Water Utilities. DWU revenues are projected to be \$14,934,000 under budget primarily because of the third of three annual credits issued to wholesale customers as a result of the Sabine River Authority settlement, as well as an increase in unpaid utility bills and elimination of past due fees associated with COVID-19. DWU expenses are projected to be \$14,934,000 under budget primarily due to salary savings, decreased street rental payments, and reduced capital construction transfers. DWU anticipates the further use of fund balance to offset additional lost revenue.

7 Bond & Construction Management. BCM revenues and expenses are projected to be \$1,160,000 under budget primarily due to salary savings associated with 43 vacant positions.

8 Risk Management. ORM expenses are projected to be \$9,045,000 under budget primarily due to the delay of \$8,791,000 in anticipated claims expenses from FY 2020-21 to FY 2021-22.

FY 2020-21 Financial Forecast Report

GENERAL OBLIGATION BONDS**2017 Bond Program**

Proposition	Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
Street and Transportation [A]	\$533,981,000	\$306,967,270	96,706,375	49,338,921	160,921,974
Park and Recreation Facilities [B]	261,807,000	206,776,093	89,081,022	48,858,654	68,836,417
Fair Park [C]	50,000,000	35,854,549	24,805,742	2,802,000	8,246,807
Flood Protection and Storm Drainage [D]	48,750,000	22,484,312	3,719,042	5,844,119	12,921,152
Library Facilities [E]	15,589,000	15,589,000	12,347,344	2,609,053	632,603
Cultural and Performing Arts Facilities [F]	14,235,000	13,970,604	6,527,582	6,767,753	675,269
Public Safety Facilities [G]	32,081,000	27,737,155	10,455,242	7,584,158	9,697,755
City Facilities [H]	18,157,000	12,720,154	4,908,172	1,072,443	6,739,539
Economic Development [I]	55,400,000	36,709,750	11,073,470	12,375,328	13,260,952
Homeless Assistance Facilities [J]	20,000,000	13,989,185	82,574	7,090	13,899,522
Total	\$1,050,000,000	\$692,798,072	\$259,668,750	\$137,253,993	\$295,875,329

2012 Bond Program

Proposition	Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
Street and Transportation Improvements [1]	\$260,625,000	\$265,630,488	\$236,024,530	\$19,815,385	\$9,790,574
Flood Protection and Storm Drainage Facilities [2]	326,375,000	326,375,000	\$190,291,744	\$107,864,062	\$28,219,194
Economic Development [3]	55,000,000	55,000,000	\$35,748,572	\$6,961,385	\$12,290,044
Total	\$642,000,000	\$647,005,488	\$462,064,845	\$134,640,831	\$50,299,812

2006 Bond Program

Proposition	Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
Street and Transportation Improvements [1]	\$390,420,000	\$406,490,554	\$377,533,311	\$21,733,971	\$7,223,272
Flood Protection and Storm Drainage Facilities [2]	334,315,000	342,757,166	271,891,490	22,124,108	48,741,568
Park and Recreation Facilities [3]	343,230,000	353,022,660	336,221,348	6,537,532	10,263,781
Library Facilities [4]	46,200,000	47,693,804	46,191,642	1,059,838	442,324
Cultural Arts Facilities [5]	60,855,000	63,556,770	61,001,089	1,668,735	886,946
City Hall, City Service and Maintenance Facilities [6]	34,750,000	35,360,236	24,904,925	1,724,782	8,730,529
Land Acquisition Under Land Bank Program [7]	1,500,000	1,500,000	1,452,418	0	47,582
Economic Development [8]	41,495,000	45,060,053	41,859,178	1,153,500	2,047,376
Farmers Market Improvements [9]	6,635,000	6,933,754	6,584,013	3,208	346,532
Land Acquisition in the Cadillac Heights Area [10]	22,550,000	22,727,451	10,994,911	117,408	11,615,133
Court Facilities [11]	7,945,000	7,948,603	7,648,868	79,399	220,336
Public Safety Facilities and Warning Systems [12]	63,625,000	65,124,222	64,542,519	530,411	51,292
Total	\$1,353,520,000	\$1,398,175,273	\$1,250,825,711	\$56,732,892	\$90,616,670

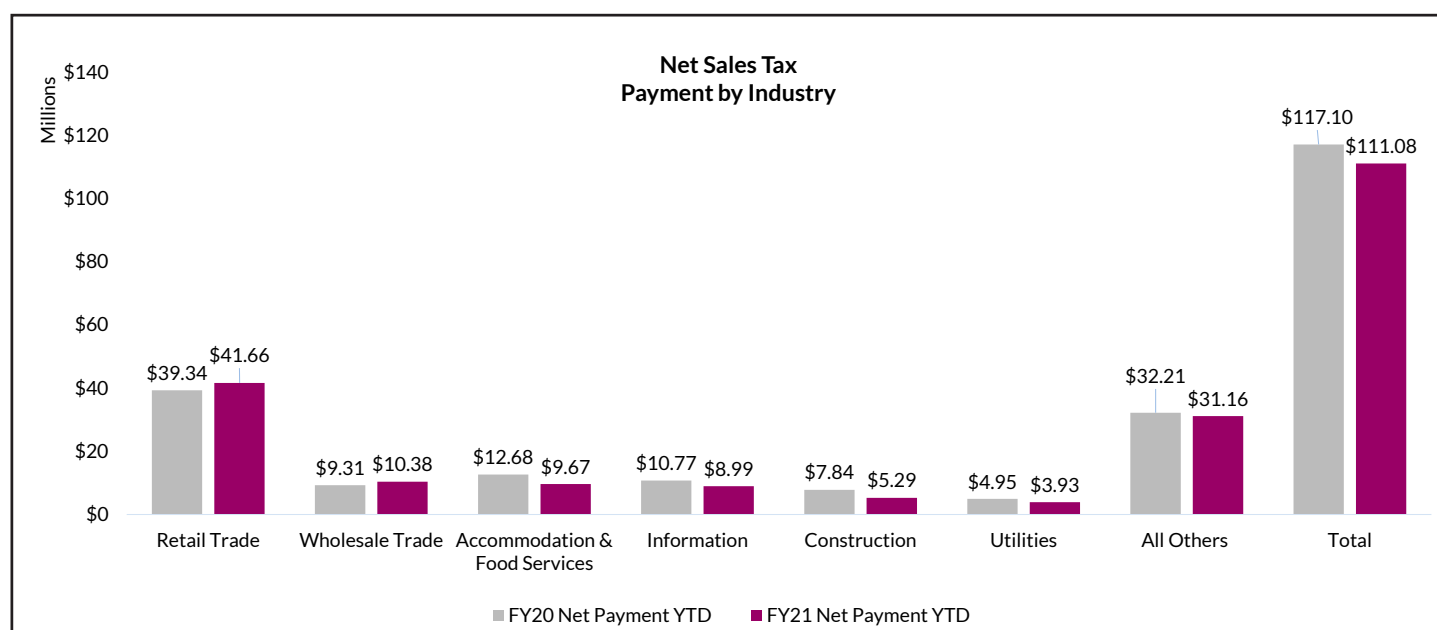
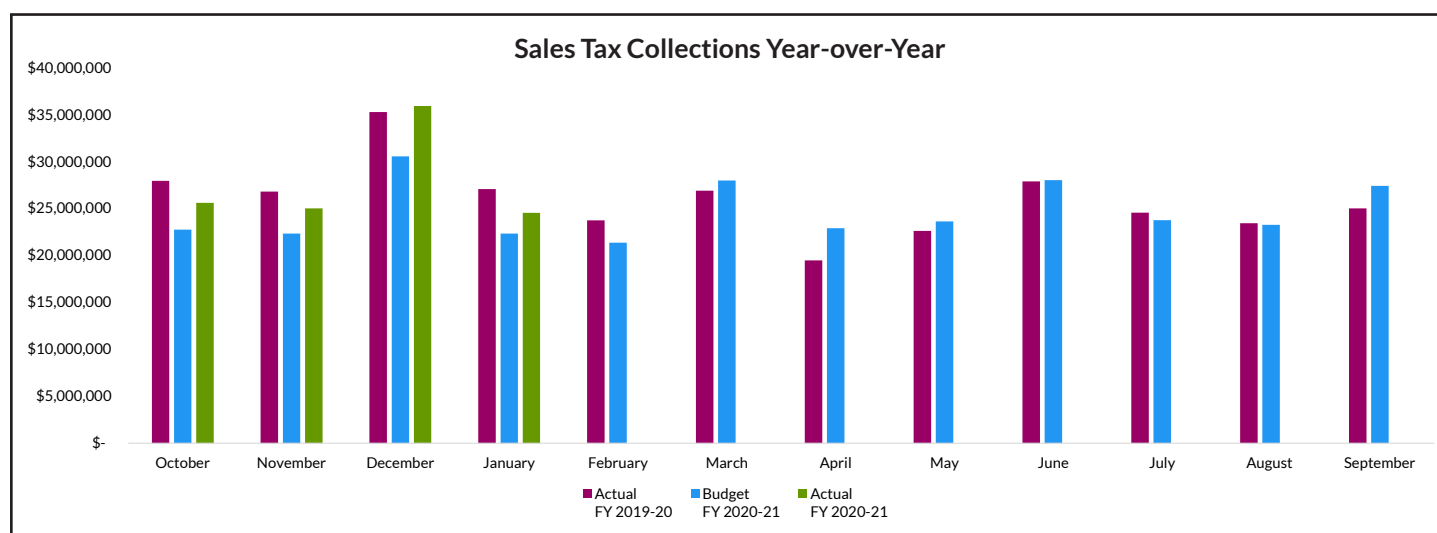
Note: The tables above reflect expenditures and encumbrances recorded in the City's financial system of record. They do not include commitments that have not yet been recorded in the system, such as amounts recently approved by City Council.

FY 2020-21 Financial Forecast Report

ECONOMIC INDICATORS

Sales Tax

The current sales tax rate is 8.25 percent—6.25 percent goes to the state, one percent to the City, and one percent to DART. In FY 2019-20, the City received \$310.7 million in sales tax revenue, but because of COVID-19 and the subsequent economic decline, we budgeted only \$296.3 million for FY 2020-21. As of January 31, 2021, the forecast for sales tax revenue is \$16,285,000 over budget—we will update the forecast throughout the year as additional information becomes available. The charts in this section provide more information about sales tax collections.



Note: Net sales tax payments by industry do not include the City's self-reported sales tax numbers.

FY 2020-21 Financial Forecast Report

ECONOMIC INDICATORS

Year-over-Year Change in Sales Tax Collections		
Industry	Jan FY21 over Jan FY20	FYTD21 over FYTD20
Retail Trade	0%	6%
Wholesale Trade	24%	11%
Accommodation and Food Services	-20%	-24%
Information	-24%	-17%
Construction	-33%	-32%
Utilities	-21%	-21%
All Others	-13%	-3%
Total Collections	-9%	-5%

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

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

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

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

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

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

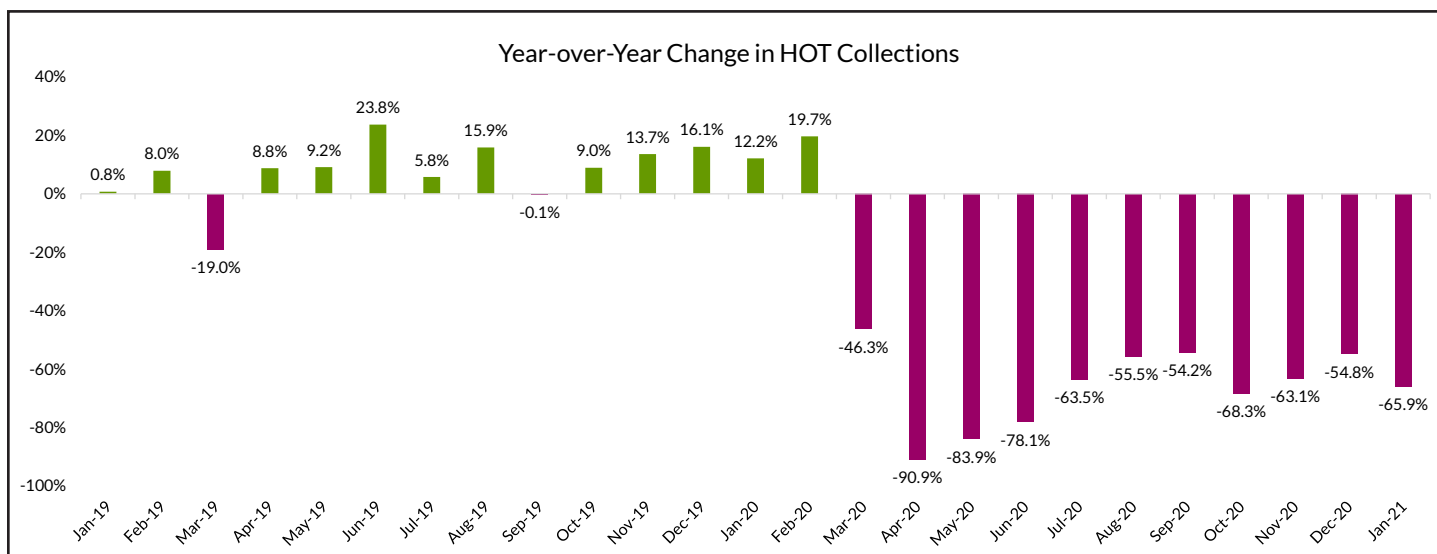
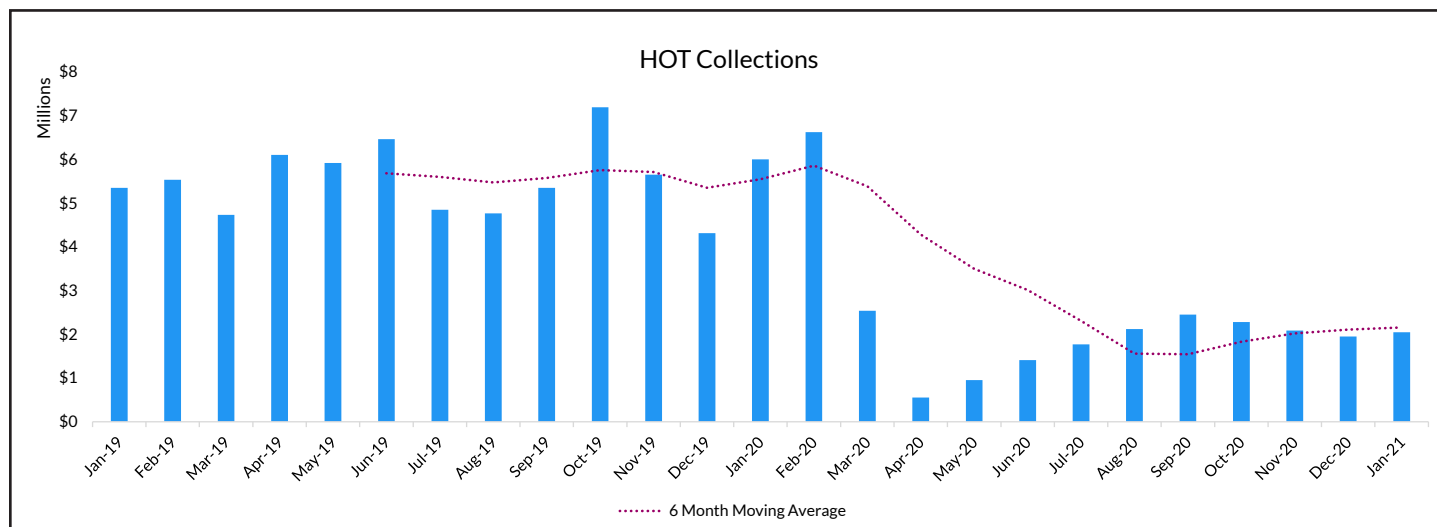
All Others. Includes but is not limited to manufacturing, professional and business services, financial activities, education and health services, and natural resources and mining.

FY 2020-21 Financial Forecast Report

ECONOMIC INDICATORS

Hotel Occupancy Tax

The City collects hotel occupancy taxes (HOT) on hotel, motel, bed and breakfast, and short-term rentals in the city limits. The HOT rate in Dallas is 13 percent of the cost of the room (not including food served or personal services not related to cleaning and readying the space for the guest)—six percent goes to the state, and seven percent goes to the City. HOT is the largest single revenue source for the Kay Bailey Hutchison Convention Center, and data is typically updated every two months.



FY 2020-21 Financial Forecast Report

ECONOMIC INDICATORS

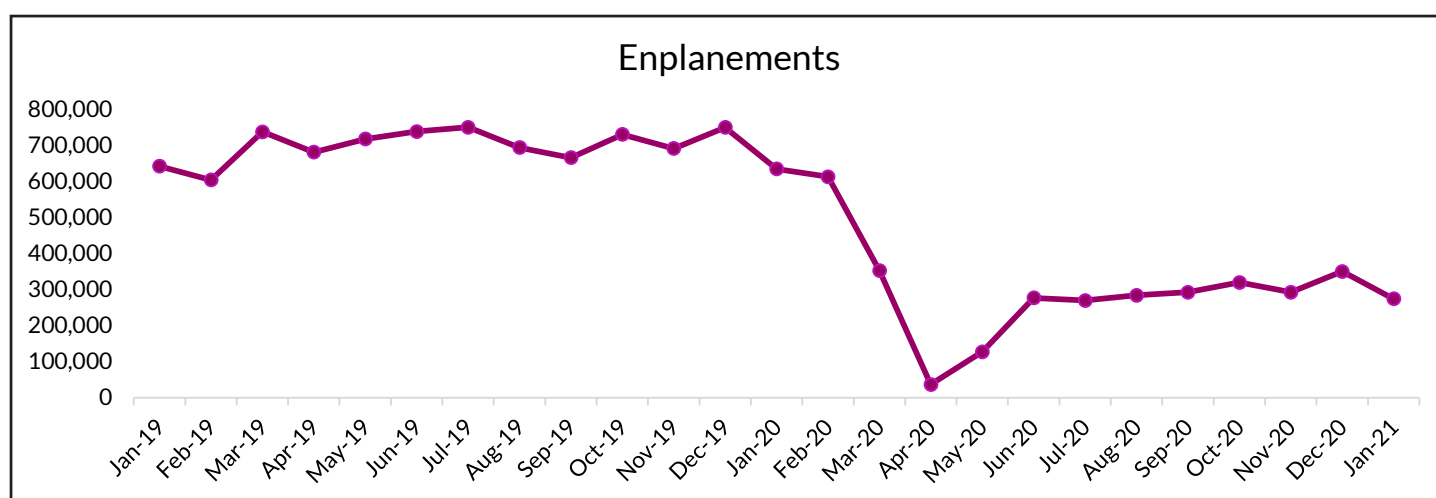
Convention Center Event Bookings

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

	FY19 Actual	FY20 Actual	FY21 Planned	FY21 Actual/Forecast
October	6	6	6	3
November	2	11	6	1
December	9	5	7	2
January	7	13	10	0
February	9	12	6	0
March	8	1	6	0
April	6	1	3	0
May	6	0	9	0
June	5	0	8	8
July	3	0	3	0
August	7	0	7	5
September	11	0	3	6
Total	79	49	74	25

Love Field Enplanements

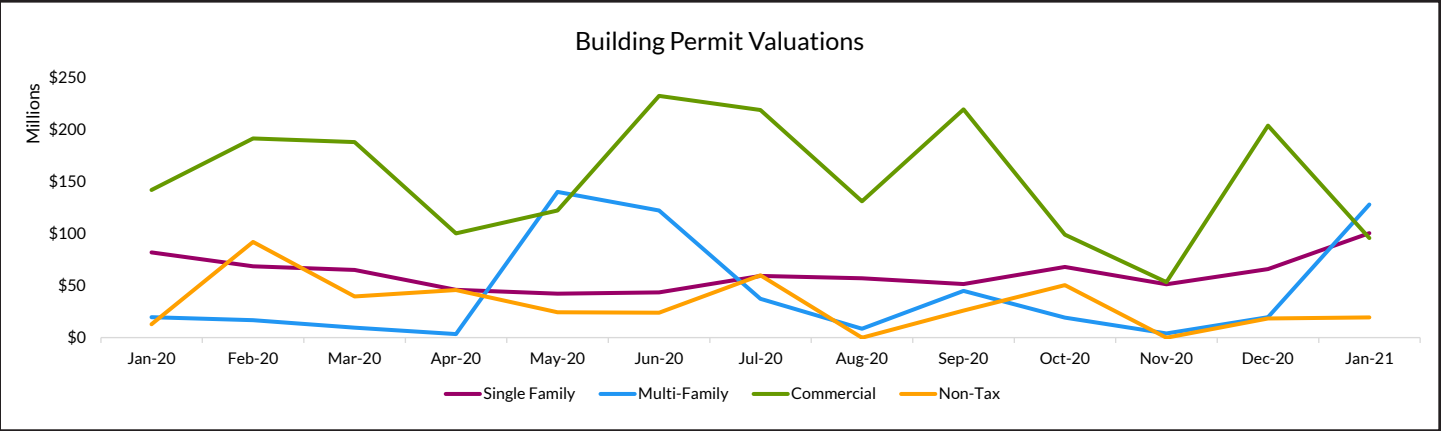
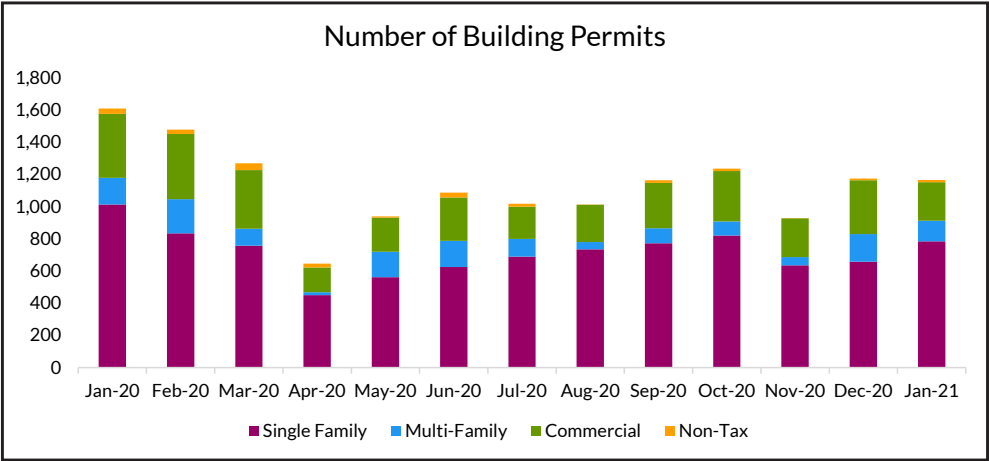
An enplanement is when a revenue-generating passenger boards an aircraft. Enplanements are the most important air traffic metric because enplaned passengers directly or indirectly generate 80 percent of Aviation revenues. Typically, Aviation generates only 20 percent of total operating revenues from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



ECONOMIC INDICATORS

Building Permits

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



DALLAS 365

The Dallas 365 initiative aligns 35 key performance measures to our eight strategic priorities. The department responsible for each measure is noted at the end of the measure's description, and last year's performance is included if available. If FY 2019-20 data is not available, N/A is listed.

Year-to-date (YTD) and year-end (YE) targets are presented for each measure. YTD targets may vary based on seasonality of the work. Each month, we compare 1) the YTD target with the actual performance for the current reporting period and 2) the YE target with the department's forecasted performance as of September 30, 2021.

Measures are designated "on target" (green) if actual YTD performance is equal to or greater than the YTD target. If actual YTD performance is within five percent of the YTD target, it is "near target" (yellow). Otherwise, the measure is designated "not on target" (red). The same methodology applies to YE forecasts. Variance notes are provided for each red measure.

Year-to-Date

✓ 22
On Target

! 4
Near Target

✗ 9
Not on Target

Year-End Forecast

✓ 28
On Target

! 0
Near Target

✗ 7
Not on Target

#	Measure	FY 2019-20 Actual	YTD Target	YTD Actual	YE Target	YE Forecast
Economic Development						
1	Percentage of dollars spent with local M/WBE businesses (Economic Development)	69.98%	65%	72.6%	65%	65%
2	Percentage of businesses from low- to moderate-income (LMI) census tracts connected to the B.U.I.L.D. ecosystem (Economic Development)	N/A	40%	88%	40%	88%
3	Percentage of single-family permits reviewed in three days (Sustainable Development)	N/A	85%	0%	85%	0%
4	Percentage of inspections performed same day as requested (Sustainable Development)	96.77%	98%	98%	98%	98%
Environment & Sustainability						
5	Percentage of annual Comprehensive Environmental & Climate Action Plan (CECAP) milestones completed	N/A	18%	19.7%	92%	92%
6	Monthly residential recycling diversion rate (Sanitation Services)	N/A	19%	19.7%	19%	19%
7*	Missed refuse and recycling collections per 10,000 collection points/service opportunities (Sanitation Services)	14.66	12.5	14.16	12.5	14
Government Performance & Financial Management						
8	Percentage of 311 calls answered within 90 seconds (311 Customer Service Center)	35.68%	75%	0%	75%	40%
9	Percentage of vehicles receiving preventive maintenance on schedule (Equipment and Fleet Management)	76.67%	70%	84.3%	70%	75%

* For most measures, high values indicate positive performance, but for these measures, the reverse is true.

FY 2020-21 Dallas 365

#	Measure	FY 2019-20 Actual	YTD Target	YTD Actual	YE Target	YE Forecast
Housing & Homeless Solutions						
10*	Average number of days to contract signing for Home Improvement and Preservation Program (HIPP) applications (Housing & Neighborhood Revitalization)	N/A	120	N/A	120	180
11	Percentage of development funding contributed by private sources (Housing & Neighborhood Revitalization)	N/A	60%	71%	60%	60%
12	Percentage of unduplicated persons placed in permanent housing who remain housed after six months (Homeless Solutions)	75.03%	85%	98.6%	85%	85%
13	Percentage of individuals who exit to positive destinations through the Landlord Subsidized Leasing Program (Homeless Solutions)	N/A	80%	95%	80%	80%
Public Safety						
14	Percentage of responses to structure fires within 5 minutes and 20 seconds of dispatch (Fire-Rescue)	85.54%	90%	87.5%	90%	90%
15	Percentage of EMS responses within nine minutes (Fire-Rescue)	88.98%	90%	90.6%	90%	90%
16	Percentage of responses to Priority 1 calls within eight minutes (Police)	52.75%	60%	58%	60%	60%
17	Percentage of 911 calls answered within 10 seconds (Police)	81.90%	90%	71.7%	90%	85%
18*	Crimes against persons (per 100,000 residents) (Police)	2,028.89	666.3	704.4	1,999	2,113
19	Percentage of crisis intervention calls handled by the RIGHT Care team (Integrated Public Safety Solutions)	N/A	9%	10.1%	45%	45%
20	Complaint resolution rate (Community Police Oversight)	N/A	70%	81.3%	70%	70%
Quality of Life, Arts, & Culture						
21	Percentage of cultural services funding to ALAANA (African, Latinx, Asian, Arab, Native American) artists and organizations (Office of Arts & Culture)	N/A	25%	28%	30%	30%
22	Percentage of litter and high weed service requests closed within SLA (Code Compliance)	54.42%	65%	63.8%	65%	65%
23	Live release rate for dogs and cats (Animal Services)	90.6%	90%	88.2%	90%	90%
24	Percentage of technology devices checked out (hot spots and Chromebooks) (Library)	N/A	85%	75.8%	85%	85%
25	Percentage of users who report learning a new skill through adult learning or career development programs (Library)	N/A	90%	93%	90%	90%
26	Percentage of planned park visits completed by Park Rangers (Park & Recreation)	N/A	95%	102%	95%	95%
27	Participation rate at late-night Teen Recreation (TRec) sites (27,300 annual participants) (Park and Recreation)	6.8%	0%	0%	100%	20%

* For most measures, high values indicate positive performance, but for these measures, the reverse is true.

FY 2020-21 Dallas 365

#	Measure	FY 2019-20 Actual	YTD Target	YTD Actual	YE Target	YE Forecast
Transportation & Infrastructure						
28	Percentage of bond appropriation awarded ITD (Bond & Construction Management)	90%	73%	73%	90%	90%
29*	Percentage of work orders for emergency maintenance (Building Services)	N/A	4%	0.6%	4%	2%
30	Percentage of planned lane miles improved (726 out of 11,800 miles) (Public Works)	100%	10.4%	8.8%	100%	100%
31	Percentage of potholes repaired within three days (Public Works)	95.37%	98%	98.7%	98%	98%
32	Percentage of signal malfunction responses within 120 minutes (Transportation)	91.55%	91%	94.6%	91%	91%
Workforce, Education, & Equity						
33	Percentage increase in Senior Medical Transportation Program trips (Community Care)	N/A	10%	4.5%	10%	10%
34	Percentage of Fresh Start clients who maintain employment for six months (Economic Development)	N/A	25%	50%	25%	57%
35	Percentage of City departments participating in the Equity Indicators alignment process (Equity & Inclusion)	N/A	13%	15%	80%	83%

* For most measures, high values indicate positive performance, but for these measures, the reverse is true.

VARIANCE NOTES

#3. As of February 22, DEV estimates residential permit review times at nine weeks, up one week from last month but down from 13 weeks in December. DEV attributes the increase to the impact of Winter Storm Uri, which knocked out power at OCMC and remote employees' homes. City Council approved a consultant contract on February 10 to improve the review process, and staff anticipates a three-week review time once improvements are fully implemented.

#7. SAN has staggered collection start times to comply with COVID-19 restrictions, which adversely impacts completion times. Additionally, SAN continues to struggle to fill vacant positions.

#8. 311 has experienced critical and consistent software and IVR malfunctions this year, adversely impacting staff's ability to efficiently assist residents or compile reports. While not completely resolved, many of these issues have improved. Deployment of 311's new contact center software in late summer should resolve the majority of the remaining issues.

#10. HOU received HIPP applications October 17. With the goal of 120 days to close, the department anticipates closings in March.

#17. DPD has multiple 911 call-taker candidates in the hiring process and anticipates a return to staffing above 95% by late June/early July. DPD is actively promoting the use of the Dallas Online Reporting System (DORS) for lower-priority calls, which will positively impact response times in the coming months.

#18. The Police Chief is developing a new crime plan with the help of criminologists to reduce crime in Dallas. In the meantime, the violent crime response bureau is using Project Safe Neighborhood, the fugitive task force, and collaborative warrant roundups to arrest and prosecute wanted violent offenders.

FY 2020-21 Dallas 365

#24. The number of available hot spots increased in January to 3,000 from 900, without a corresponding increase in checkouts, likely because branches are open only for curbside services. LIB continues to market its enhanced services and expects this percentage to increase in coming months.

#27. Due to COVID-19 restrictions, PKR has limited its programs and services. PKR hopes to resume programming adapted to these restrictions in spring/summer 2021.

#30. Multiple weather events from November to February, particularly Winter Storm Uri, slowed anticipated construction schedules.

#33. Ridership increased in January but not by the anticipated 10%, presumably because of the ongoing impacts of COVID-19. Additionally, Winter Storm Uri significantly impacted ridership in February. Despite these challenges, OCC expects an increase in ridership during the summer and continues to project a year-end increase of 10%.

BUDGET INITIATIVE TRACKER

The Budget Initiative Tracker reports on 35 activities included in the FY 2020-21 budget. For each initiative included in this report, you will find the initiative number, title, description, status, and measure. At the end of each description, the responsible department is listed. Each month, the responsible department provides a current status for the initiative and indicates whether the initiative is “complete” (blue circle), “on track” for completion by the end of the fiscal year (green check mark), “at risk” of not being completed by the end of the fiscal year (yellow exclamation mark), or “canceled” (red x).



4

Complete



30

On Track



1

At Risk



0

Canceled

In the Spotlight



Code Compliance has been hosting weekly Community Clean Trash-Off events at locations around the city. These events give residents an opportunity to get rid of bulky items or hazardous waste and safely shred documents without having to travel long distances or be available during traditional work hours. This was particularly important after Winter Storm Uri delayed trash pickup and prevented safe travel. These events reduce waste and illegal dumping, keeping our communities clean, safe, and attractive. Be on the lookout for the next Community Clean in your neighborhood!

FY 2020-21 Budget Initiative Tracker

ECONOMIC DEVELOPMENT

1 Workforce Development

INITIATIVE Merge business and workforce development efforts into a single team that will collaborate with community and business stakeholders to prepare residents for emerging job growth sectors. (Economic Development)

STATUS ECO has aligned business and workforce efforts to eliminate duplication, and the team is working with Community Care and local partners like the South Dallas Employment Project to implement this initiative.

2 B.U.I.L.D. Program

INITIATIVE Roll out the Broadening Urban Investment to Leverage Dallas (B.U.I.L.D.) program to strengthen small businesses and provide access to technical training, funding, mentorship, and capacity-building guidance. (Economic Development)

STATUS B.U.I.L.D. launched its first grant program for minority- and women-owned business enterprises (M/WBEs) in November 2020, awarding up to \$3,000 each to 50 businesses, 87% of which are in low- to moderate-income census tracts. About half of the awardees (27) so far have completed the technical assistance and business coaching required to receive their funds.

ENVIRONMENT & SUSTAINABILITY

3 Environmental Action Plan

INITIATIVE Initiate the 48 actions and 137 milestones identified in the Comprehensive Environmental and Climate Action Plan (CECAP) for FY 2020-21. (Environmental Quality and Sustainability)

STATUS OEQS has completed 21 milestones and initiated another 76. The ENVS Committee directed the Environment & Sustainability Task Force and CAO to draft an ordinance establishing a permanent Environmental Commission. OEQS is also continuing updates to the greenhouse gas inventory and negotiating contracts for the community solar program, electric vehicle fleet conversion, and renewable gas conversion. Lastly, staff is working with POM, SAN, and CCT on recommendations for a green procurement policy.

You can find more details on the CECAP, including the full work plan for FY 2020-21, at dallasclimateaction.com/cecap.

4 Brush & Bulky Trash Collection

INITIATIVE Streamline brush/bulky trash collection to reduce emissions, improve air quality, and realize collection efficiencies as outlined in the CECAP. (Sanitation Services)

STATUS SAN aims to increase the amount of trash collected (in tons) per mile driven through this initiative, but this is a new measure for the department. SAN will collect baseline data in FY 2020-21 and report the measure quarterly in FY 2021-22. Currently the manually collected data does not appear to be consistent; the management team is working with the district offices to ensure data is collected accurately.

FY 2020-21 Budget Initiative Tracker

GOVERNMENT PERFORMANCE & FINANCIAL MANAGEMENT

5 Language Equity

INITIATIVE Assist residents in their primary languages, which include Spanish, Vietnamese, Arabic, French, Burmese, Hindi, Korean, Swahili, and Mandarin, by recruiting four additional Spanish-speaking customer service agents (CSAs) and maintaining LanguageLine translation services. (311 Customer Service Center)

STATUS 311 hired two new Spanish-speaking CSAs in January but has temporarily reassigned these agents to the new COVID Vaccine Appointment Hotline. Activation of the hotline also increased resident usage of LanguageLine services by 48%. Once Emergency Management procures emergency call center services, these CSAs will move back to 311 operations with the goal of answering 100% of Spanish calls within five minutes. In January, the average speed of answer (ASA) was 4:02, bringing the YTD average to 5:09.

6 Data Analytics

INITIATIVE Build a new team that will harness the City's data to promote transparency and accessibility to the public and provide crucial insights that support better decision-making throughout the organization. (Data Analytics & Business Intelligence)

STATUS Hiring is in progress. Five new team members joined in January, and DBI will begin the recruitment process for two more in March.

7 Minimum Wage

INITIATIVE Lead by example by increasing the minimum wage for permanent, part-time, seasonal, and temporary City employees to \$14 per hour in FY 2020-21. (Human Resources)

STATUS City Council approved the \$14 minimum wage as part of adopting the FY 2020-21 budget. The increase took effect October 1, 2020.

HOUSING & HOMELESSNESS SOLUTIONS

8 Eviction Assistance

INITIATIVE Alleviate financial hardship through an eviction assistance program that connects tenants facing eviction to resources ranging from housing assistance and direct legal services to financial education. (Equity & Inclusion)

STATUS EQU is partnering with Legal Aid of NorthWest Texas (LANWT) to provide counseling and legal assistance to tenants facing eviction due to COVID-19. Winter Storm Uri posed an unexpected challenge, but LANWT has provided legal services to at least 40% of residents referred.

9 Comprehensive Housing Policy

INITIATIVE Refine the Comprehensive Housing Policy to better meet residents' housing needs, including changing the terms of some loans from repayable to forgivable and creating a targeted home rehabilitation program. (Housing & Neighborhood Revitalization)

STATUS City Council adopted changes to the Comprehensive Housing Policy on August 26, 2020, including creating the Targeted Repair Program (TRP) and updating the Home Improvement and Preservation Program (HIPP) and Dallas Homebuyers Assistance Program (DHAP) to increase participation.

FY 2020-21 Budget Initiative Tracker

PUBLIC SAFETY**10 Environmental Design** ✓

INITIATIVE Reduce crime and improve quality of life by remediating environmental issues such as vacant lots, abandoned properties, substandard structures, and insufficient lighting. (Code Compliance, Transportation)

STATUS TRN completed the LED conversion of 76 street lights on Malcolm X Blvd and ordered equipment for Pear Ridge, which is pending delivery.

11 Police Mediation ✓

INITIATIVE Strengthen accountability through the Office of Community Police Oversight by adding a mediation coordinator and intake specialist. (Community Police Oversight)

STATUS HR reclassified the mediation position as a Mediation Manager, and OCPO and HR plan to post the position in March.

12 Intoxication Recovery Center ✓

INITIATIVE Divert public intoxication cases from jail to a recovery services center staffed with case workers who will help individuals identify and manage substance use disorders. (Court and Detention Services)

STATUS Interviews for supervisor positions are scheduled for the first week of March. The new manager has developed policies and procedures for the program, and the center is on track to open June 1.

13 Fire-Rescue Response ✓

INITIATIVE Augment our fire-rescue response by hiring 21 new firefighters to fully staff Station #59 (scheduled to open in September 2021) and operating a ladder truck at Station #18 to respond more efficiently to multi-story structure fires in downtown. (Fire-Rescue)

STATUS DFR hired 25 new members in the Fall 2020 class, with plans to hire additional members in the spring and summer to fully staff the new station and cover existing assignments while accounting for attrition. The ladder truck at Station #18 is fully staffed and operational.

14 RIGHT Care ✓

INITIATIVE Expand the RIGHT Care program to five teams to avoid unnecessary hospitalization, arrests, and interactions between residents and law enforcement. (Integrated Public Safety Solutions)

STATUS The first expansion team launched February 15 at the Southeast Division, and the second is on track for March 1 at the Northeast Division. The third and fourth expansion teams are scheduled to launch by April 1.

15 Mobile Crisis Response ✓

INITIATIVE Form a mobile crisis response team to support police officers when residents need direct services such as food, housing, transportation, or shelter in cases of domestic violence. (Integrated Public Safety Solutions)

STATUS The program administrator began March 3, and the City is negotiating with a service provider to provide mobile crisis response services. Under this comprehensive contractual agreement, the teams would be contract employees.

16 Behavioral Health Care ✓

INITIATIVE Remove barriers to behavioral health care in communities with limited or no access to these services to mitigate behavioral health crises. (Integrated Public Safety Solutions)

STATUS IPSS is negotiating a contractual agreement with a service provider and plans to brief City Council on the plan in Spring 2021.

17 Violence Interrupters ✓

INITIATIVE Partner with community organizations to establish violence interrupters—credible individuals who serve as mentors and conflict resolution experts to curb violence from within their neighborhoods. (Integrated Public Safety Solutions)

STATUS The request for competitive sealed proposals (RFCSP) is open for solicitations, and staff are in the process of hiring the program manager. Programming is on track to begin in April.

FY 2020-21 Budget Initiative Tracker

PUBLIC SAFETY**18 21st Century Training** 

INITIATIVE Improve police training in alignment with the principles of 21st Century Policing by enhancing external review, expanding programs to reduce implicit bias, and requiring annual training in alternative solutions, de-escalation, and less-lethal tactics. (Police)

STATUS DPD is partnering with the Caruth Police Institute, a recognized center of excellence, and the Meadows Mental Health Policy Institute to implement Active Bystandership for Law Enforcement (ABLE) training. Project ABLE is an evidence-based education program designed to not only prevent harm but change the culture of policing. Train-the-trainer events are scheduled from January 25 to March 26, and multiple instructors from DPD, other area police agencies, and academic institutions will be certified as ABLE trainers.

All DPD officers are trained in less-lethal tactics, including taser and baton annual certification, de-escalation, and alternative force solutions.

19 Staffing Study Implementation 

INITIATIVE Respond more efficiently to high-priority calls and free up resources for other efforts through continued implementation of staffing study recommendations, including transitioning 95 sworn positions to patrol and adding 95 non-sworn positions. (Police)

STATUS As of February 1, DPD has hired 28 of the 95 non-sworn positions and selected 54 additional candidates who are in the background check process. DPD is working to redeploy sworn positions to patrol and other units where they will be most effective based on departmental needs.

20 Real-Time Crime Center 

INITIATIVE Expand the Real-Time Crime Center (RTCC) team by adding 11 civilian crime intelligence analysts, for a total of 22 staff who analyze imaging and data in real time to proactively implement crime-fighting strategies. (Police)

STATUS Expansion of the RTCC is scheduled to be complete by April 27. DPD has hired 18 crime analysts, and the remaining four are in the background check process.

FY 2020-21 Budget Initiative Tracker

QUALITY OF LIFE, ARTS, & CULTURE

21 Illegal Dumping

INITIATIVE Target illegal dumping by investing \$500,000 for Code Compliance to add three new mow/clean crews. (Code Compliance)

STATUS CCS has hired three new Code Officers to proactively identify illegal dumps and work with the camera crew to place cameras in chronic dumping areas. Three additional officers are completing the onboarding process. CCS has also ordered equipment for the new crews and is updating Salesforce to report and track illegal dumping cases in coordination with the Marshal's Office.

22 Digital Equity

INITIATIVE Continue bridging the digital divide by making additional mobile hot spots and Chromebooks available for checkout at select libraries. (Library)

STATUS LIB has 3,000 hot spots in circulation, including 2,100 deployed in December, and is waiting on Chromebook delivery.

23 Branch Libraries

INITIATIVE Open two state-of-the-art branch libraries at Vickery Park in Fall 2020 and Forest Green in Spring 2021. (Library)

STATUS The Vickery Park branch library opened for curbside service February 2. Forest Green construction continues and is on schedule for completion in spring 2021.

24 Youth Recreation

INITIATIVE Engage Dallas youth through expanded recreational and cultural programming, mentoring relationships, job training and apprenticeships, physical and mental health initiatives, and fun educational activities. (Park & Recreation)

STATUS TRec programs adapted for COVID-19 restrictions are tentatively scheduled to resume in Summer 2021. PKR is offering virtual/remote programming through its social media channels.

TRANSPORTATION & INFRASTRUCTURE

25 Facility Accessibility

INITIATIVE Increase accessibility for residents with disabilities by updating City facilities in compliance with the Americans with Disabilities Act. (Equity & Inclusion)

STATUS EQU aims to resolve 100% of high-priority barriers within two years of discovery. EQU and BSD have identified approximately \$619,000 in ADA accessibility projects for this fiscal year and next. The current City Hall garage and exterior ramp project continues, and BSD is ready to schedule projects at the Municipal Court building. An accessibility review is also planned for the North Central Police Station.

26 Infrastructure Equity

INITIATIVE Dedicate \$32.4 million to make equitable investments in streets, alleys, sidewalks, and other infrastructure, including \$8.6 million dedicated to underserved neighborhoods and near schools and senior centers. (Public Works)

STATUS PBW has completed 31.72 of 61 planned lane miles in targeted areas using the new equity framework for infrastructure projects. This framework takes into account the predominant racial and ethnic group(s), socioeconomic status, and transportation access in a census tract with a focus on historically underrepresented communities of color, low-income neighborhoods, and areas without sidewalks.

27 Sidewalk Master Plan

INITIATIVE Increase accessibility for residents with disabilities by implementing the Sidewalk Master Plan with \$9.4 million in bond funds. (Public Works)

STATUS PBW has completed four of 32 sidewalk projects, and two more are under construction.

28 Bike Lanes

INITIATIVE Maintain our investment in bike lanes at \$1.5 million to continue expanding mobility options, improving air quality, and making Dallas more sustainable. (Transportation)

STATUS TRN completed 1.1 miles of buffered bike lanes on West Commerce from Fort Worth Ave. to Riverfront Blvd. in February and plans to begin the Union Bikeway project in summer 2021.

29 Water/Wastewater Service

INITIATIVE Set aside \$2.9 million annually to extend water and wastewater infrastructure to all residents in unserved areas within the next 10 years. (Water Utilities)

STATUS The FY 2020-21 unserved areas work plan includes improvements at three locations: Gooch St., Killough Blvd., and Mesquite Heights. Construction awards are scheduled for City Council consideration in May, June, and September, respectively.

FY 2020-21 Budget Initiative Tracker

WORKFORCE, EDUCATION, & EQUITY**30 Virtual Language Center** 

INITIATIVE Establish the City as a trusted primary source for information and ensure residents with limited English proficiency have equal access to programs and services through a new Virtual Language Center and other translation efforts. (Communication, Outreach, & Marketing)

STATUS The Virtual Language Center translated more than 500 requests in the first quarter, and staff is creating a Spanish style guide and glossary.

31 Fair Park Multimedia Center 

INITIATIVE Launch the Fair Park Multimedia Center (FPMC) to magnify the impact of City programs and services, broadcast a Spanish-language City television channel, provide apprenticeships for local students, and bolster resilience through additional digital communications capacity. (Communication, Outreach, & Marketing)

STATUS Viewers have watched content produced at the FPMC more than 8,500 times (226.4 hours). Two Thomas Jefferson P-Tech High School seniors began the 10-week apprenticeship program to learn video production, graphic design, and social media skills. COM has identified two finalists for the contract to install production equipment and anticipates submitting it for City Council consideration in May.

32 Direct Assistance 

INITIATIVE Meet residents' basic needs with direct assistance, including rent and utility assistance, food distribution, benefits navigation, and clothing distribution. (Community Care)

STATUS OCC has prepared the solicitation for program partners to address the drivers of poverty and expects to identify these partners by April or May.

33 Financial Empowerment Centers 

INITIATIVE Pilot two Financial Empowerment Centers (FECs), community-based centers that offer financial coaching, employment referrals, mental health services, and housing support to help low-income residents navigate out of poverty and achieve financial stability. (Community Care)

STATUS OCC has released the solicitation for program partners for the FEC pilot program and expects to identify these partners by April.

34 Reentry Services 

INITIATIVE Support formerly incarcerated people reentering public life through community-based services such as housing placement, job skills training, job placement, and wraparound support services. (Community Care, Economic Development)

STATUS OCC is working with ECO to align workforce, employment, and supportive services for justice-impacted individuals with the goal of releasing a joint solicitation in early summer and launching the program by July. The reentry services program funded by the Texas Department of Criminal Justice (TDCJ) is on track to meet its contractual targets.

35 Equity & Inclusion 

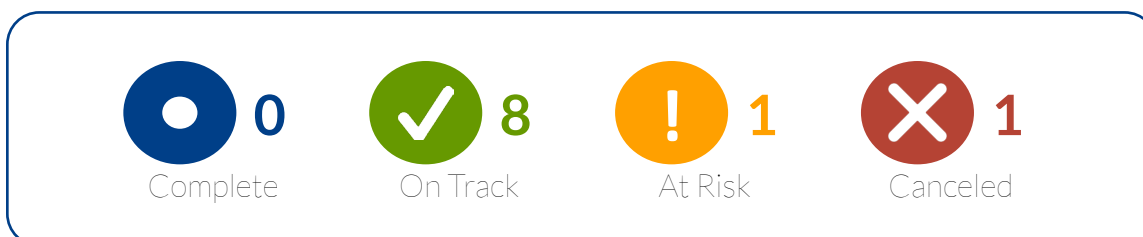
INITIATIVE Integrate the City's equity, resilience, inclusion, fair housing, and human rights initiatives in a single office. (Equity & Inclusion)

STATUS The City consolidated its offices of Equity, Fair Housing & Human Rights, Resilience, and Welcoming Communities & Immigrant Affairs into the Office of Equity & Inclusion, effective October 1.

Budget Initiative Tracker

MULTI-YEAR INITIATIVES

While most initiatives can be completed in a single fiscal year, several FY 2018-19 and FY 2019-20 initiatives required additional time because of the scope and term of the project, as well as delays due to COVID-19. We will continue to report the status of these 10 initiatives below, using the initiative numbers from the prior reports for reference.



FY 2018-19

5 Security of City Facilities

INITIATIVE Consolidating security for City facilities into Court and Detention Services and conducting a comprehensive risk assessment to identify future security needs for City facilities and programs. (Court & Detention Services)

STATUS The executive team and vendor are rescheduling the briefing on assessment results and recommended next steps due to Winter Storm Uri.

7 P-25 Radio System

INITIATIVE Expanding radio coverage area, improving system reliability, lowering operating costs, and improving interoperability across City departments and with other public safety agencies through implementation of the new P-25 radio system. (Information & Technology Services)

STATUS The project is on track to go live in October 2022 (originally December 2020). Of the 32 planned sites, 18 are near completion, seven are in progress, and seven are awaiting ILA approval. Three of these are a collaboration with the GMRS Radio Consortium to expand coverage in eastern Dallas County while reducing construction costs.

23 Historic Resource Survey

INITIATIVE Devoting \$100,000 to conduct a historic resource survey with private partners. (Historic Preservation)

STATUS Historic Preservation granted the consultant a two-week extension for submitting the fieldwork report, now due March 6, because of invoicing issues and Winter Storm Uri. No subsequent deadlines have changed, and the project is still on track.

FY 2019-20

4 Body-Worn Cameras

INITIATIVE Enhance safety for officers and residents and encourage positive community interactions by purchasing additional body-worn cameras for police officers, the Marshal's Office and Dallas Animal Services officers. (Police)

STATUS DPD has equipped 1,500 officers with cameras and has finished the rollout of new models to existing users. New user classes begin the week of March 15, and DPD anticipates all 2,000 cameras will be in service by summer 2021.

5 Firefighter Safety

INITIATIVE Protect our firefighters by purchasing a second set of personal protective equipment (PPE) and a complete replacement of self-contained breathing apparatus (SCBA) to allow for cleaning equipment between fires. This is a two-year initiative begun in FY 2018-19. (Fire-Rescue)

STATUS DFR has purchased all sets of PPE (1,835) and distributed 1,686 sets to the field. DFR has also ordered all SCBA and is developing training on the new apparatus.

Budget Initiative Tracker

MULTI-YEAR INITIATIVES

FY 2019-20, continued

12 Traffic Signals



INITIATIVE Promotes safety and enhance traffic flow by replacing broken vehicle detectors at 40 critical intersections and retiming 250 traffic signals. This is a multi-year initiative begun in FY 2018-19. (Transportation)

STATUS TRN has completed two additional equipment installations and is scheduling the remaining 27.

15 Affordable Housing



INITIATIVE Further affordable housing throughout the city as prescribed in the Comprehensive Housing Policy through the 2020 Notice of Funds Available (NOFA). (Housing & Neighborhood Revitalization)

STATUS In January, City Council approved funding to rehabilitate a hotel to create 180 permanent supportive housing units. HOU will brief the next project application to City Council in February.

19 Comprehensive Plan



INITIATIVE Update the City's Comprehensive Plan to incorporate more recent policy initiatives and encourage strategic land development while promoting equity, sustainability, and neighborhood revitalization. (Planning & Urban Design)

STATUS On January 27, City Council voted to defer action on the consultant contract until April 28 to ensure the Economic Development Plan is completed first.

29 Juanita J. Craft Civil Rights House



INITIATIVE Preserve civil rights history by restoring the Juanita J. Craft Civil Rights House. (Arts & Culture)

STATUS OAC has secured more than \$900,000 for this project, and fundraising continues in partnership with the Friends of the Juanita Craft House and the Junior League of Dallas. City Council approved Phase 2 of the design contract on February 24, and the historic house is on track to reopen in 2022.

Meanwhile, artist-in-residence Nitashia Johnson is engaging with and documenting the South Dallas neighborhood and its residents for an online exhibition at TheBeautyofSouthDallas.com.

39 Ethics Training



INITIATIVE Foster an ethical organizational culture by continuing biennial ethics training and expanding the Values Ambassador program. (Equity & Inclusion)

STATUS EQU continues to deliver biennial ethics training. The Values Ambassador program was on hold while the Ethics Officer position was vacant and is discontinued pending an overall review of the entire Ethics program.





City of Dallas

1500 Marilla Street
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-555

Item #: 8.

Quarterly Investment Report (information as of December 31, 2020)

Memorandum



CITY OF DALLAS

DATE March 26, 2021

Honorable Members of the Government Performance & Financial Management
TO Committee: Cara Mendelsohn (Chair), Jennifer S. Gates (Vice Chair),
Deputy Mayor Pro Tem B. Adam McGough, Adam Bazaldua, and Casey Thomas, II

SUBJECT **December 31, 2020 Quarterly Investment Report**

The City of Dallas Investment Policy, in accordance with the Texas Public Funds Investment Act, requires that the City Council and City Manager receive quarterly investment reports. The purpose of this report is to provide a means for Council members, Council committee members, and staff to regularly review and monitor the City's investment position, and to demonstrate compliance with the City's Investment Policy and the Public Funds Investment Act. We have included summary reports on each of the City's individual portfolios, as well as summary information on the combined portfolio.

For the quarter ended December 31, 2020, the City's individual portfolios and the combined portfolio are in compliance with the relevant provisions of the Public Funds Investment Act and the investment strategies adopted in Sec. 17.0 of the City's Investment Policy.

Please let me know if you need additional information.



M. Elizabeth Reich

M. Elizabeth Reich
Chief Financial Officer

[Attachment]

cc: Honorable Mayor and Members of City Council
T.C. Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Biliera Johnson, City Secretary
Preston Robinson, Administrative Judge
Kimberly Bizar Tolbert, Chief of Staff to the City Manager

Majed A. Al-Ghafry, Assistant City Manager
Jon Fortune, Assistant City Manager
Joey Zapata, Assistant City Manager
Dr. Eric A. Johnson, Chief of Economic Development and Neighborhood Services
M. Elizabeth (Liz) Cedillo-Pereira, Chief of Equity and Inclusion
Directors and Assistant Directors



CITY OF DALLAS

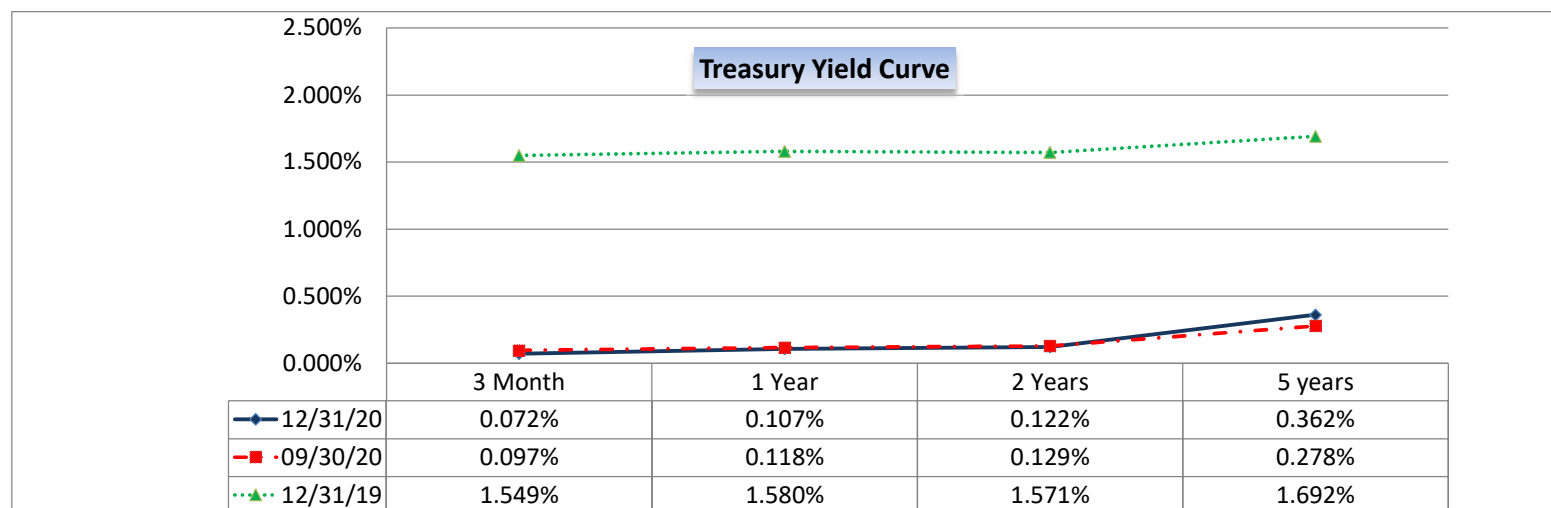
December 31, 2020

QUARTERLY INVESTMENT REPORT

- The COVID-19 pandemic was causing tremendous human and economic hardship across the United States and around the world. The pace of the recovery in economic activity and employment had moderated in recent months, with weakness concentrated in the sectors most adversely affected by the pandemic.
- The ongoing public health crisis continued to weigh on economic activity, employment, and inflation, and posed considerable risks to the economic outlook.
- Federal Open Market Committee (FOMC) decided to keep the target range for the federal funds rate at 0.00% - 0.25%.

Source: FOMC January 27, 2021 Statement

National Economic Data	12/31/2019	12/30/2020
Fed Funds Effective Rate Target Range	1.50% - 1.75%	0.00% - 0.25%
2 Years Treasury Note Yield	1.571%	0.122%
10 Years Treasury Note Yield	1.919%	0.916%
Monthly Unemployment Rate	3.60%	6.70%
Weekly Initial Jobless Claims	223,000	790,000
Monthly Change in Nonfarm Payrolls	222,000	-227,000
Monthly New Housing Starts	1,626,000	1,669,000



Source: Bloomberg

City of Dallas
Portfolio Holdings
Combined Investment Summary
As of 12/31/2020

Portfolio Description	Face Amount	Book Value	Market Value	Accrued Interest	Market Value + Accrued Interest	*Unrealized Gain/(Loss)	Weighted Average Yield To Maturity
01 The City's Investment Pool	2,381,362,469	2,381,039,024	2,384,063,977	1,178,886	2,385,242,862	3,024,953	0.37%
02 Convention Center Reserve	-	-	-	-	-	-	0.00%
03 Water Reserve	90,000,000	90,000,000	90,000,000	35,534	90,035,534	-	0.15%
04 Arts Endowment	2,235,000	2,235,000	2,235,000	386	2,235,386	-	0.14%
05 Ida Green Library Fund	1,000,000	1,000,000	1,000,000	1,059	1,001,059	-	0.21%
10 DWU Commercial Paper Program	13,960	13,960	13,960	-	13,960	-	0.02%
11 GO Commercial Paper Program	46,457,673	46,457,673	46,457,673	-	46,457,673	-	0.03%

*Unrealized gain/loss is the difference between the market value and book value and does not represent an actual gain or loss. Gains and losses are realized only when a security is sold prior to maturity. Since it is the City's practice to hold investments until they mature, the unrealized gains and losses due to market changes occurring prior to an investment's maturity are unlikely to be realized.

City of Dallas
Trade Activity by Portfolio
As of: 09/30/2020 - 12/31/2020

Portfolio Description	Beginning Face Amount	Beginning Weighted Average Yield To Maturity	Purchased/Deposited	Matured	Ending Face Amount	Ending Weighted Average Yield To Maturity
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City's Investment Pool*						
Federal Agricultural Mortgage Corp.	255,000,000	0.79%	50,000,000	40,000,000	265,000,000	0.55%
Federal Farm Credit Bank	245,000,000	0.73%	150,000,000	50,000,000	345,000,000	0.33%
Federal Home Loan Bank	100,000,000	0.24%	90,000,000	-	190,000,000	0.18%
Federal National Mortgage Assoc.	90,000,000	-	-	-	90,000,000	0.26%
Treasury Bond	240,000,000	1.65%	-	-	240,000,000	1.65%
Total Portfolio	930,000,000	0.89%	290,000,000	90,000,000	1,130,000,000	0.63%

*Trade activity excludes bank investment holding account, local government investment pools and money market mutual funds.

Convention Center Reserve**						
None	-	0.00%	-	-	-	0.00%
Total Portfolio	-	0.00%	-	-	-	0.00%

**Trade activity excludes local government investment pools.

Water Reserve***						
None	-	0.00%	-	-	-	0.00%
Total Portfolio	-	0.00%	-	-	-	0.00%

***Trade activity excludes local government investment pools.

Arts Endowment						
None	-	0.00%	-	-	-	0.00%
Total Portfolio	-	0.00%	-	-	-	0.00%

****Trade activity excludes local government investment pools.

DWU Commercial Paper Program						
Money Market	13,960	0.03%	-	-	13,960	0.02%
Total Portfolio	13,960	0.03%	-	-	13,960	0.02%

GO Commercial Paper Program						
Money Market	163,524,424	0.01%	30,026,096	147,092,847	46,457,673	0.03%
Total Portfolio	163,524,424	0.01%	30,026,096	147,092,847	46,457,673	0.03%

City of Dallas
Summary Statement by Portfolio
As of: 09/30/2020 - 12/31/2020

Portfolio Description	Beginning Face Amount	Ending Face Amount	Beginning Book Value	Ending Book Value	Beginning Market Value	Ending Market Value	Net Deposits/ (Redemptions)	Change in Market Value	Accrued Interest	Ending Weighted Average Yield To Maturity
City's Investment Pool¹										
*Public Funds Interest Checking (PFIC) Account	100,123,419	100,168,727	100,123,419	100,168,727	100,123,419	100,168,727	45,308	-	-	0.18%
Local Govt. Investment Pool	982,755,403	852,193,742	982,755,403	852,193,742	982,755,403	852,193,742	(130,561,662)	-	1,529	0.16%
Money Market	243,000,000	299,000,000	243,000,000	299,000,000	243,000,000	299,000,000	56,000,000	-	-	0.02%
US Agency	690,000,000	890,000,000	689,715,464	889,786,650	691,542,353	891,053,868	200,000,000	(464,735)	806,163	0.36%
Treasury Bond	240,000,000	240,000,000	239,849,903	239,889,905	242,538,670	241,647,640	-	(891,030)	371,194	1.65%
**Total Portfolio	2,255,878,822	2,381,362,469	2,255,444,189	2,381,039,024	2,259,959,845	2,384,063,977	125,483,647	(1,355,765)	1,178,886	0.37%
Convention Center Reserve²										
Local Govt. Investment Pool	4,000,000	-	4,000,000	-	4,000,000	-	(4,000,000)	-	-	
Total Portfolio	4,000,000	-	4,000,000	-	4,000,000	-	(4,000,000)	-	-	
Water Reserve²										
Local Govt. Investment Pool	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	-	-	35,534	0.15%
Total Portfolio	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	-	-	35,534	0.15%
Arts Endowment³										
Local Govt. Investment Pool	2,235,000	2,235,000	2,235,000	2,235,000	2,235,000	2,235,000	-	-	386	0.14%
Total Portfolio	2,235,000	2,235,000	2,235,000	2,235,000	2,235,000	2,235,000	-	-	386	0.14%
Ida Green Library Endowment⁴										
Local Govt. Investment Pool	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-	1,059	0.21%
Total Portfolio	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-	1,059	0.21%
DWU Commercial Paper⁵										
Money Market	13,960	13,960	13,960	13,960	13,960	13,960	-	-	-	0.02%
Total Portfolio	13,960	13,960	13,960	13,960	13,960	13,960	-	-	-	0.02%
GO Commercial Paper⁵										
Money Market	163,524,424	46,457,673	163,524,424	46,457,673	163,524,424	46,457,673	(117,066,751)	-	-	0.03%
Total Portfolio	163,524,424	46,457,673	163,524,424	46,457,673	163,524,424	46,457,673	(117,066,751)	-	-	0.03%

Notes 1-5: See Page 6 for Strategy Statement by Portfolio.

*Public Funds Interest Checking (PFIC) Account is fully collateralized, interest-bearing account with liquidity equal to that of a money market mutual fund

**Numbers may not sum due to rounding

City of Dallas
Strategy Statement and Compliance by Portfolio
As of: 09/30/2020 - 12/31/2020

STRATEGY COMPLIANCE STATEMENT

For the quarter ended December 31, 2020 the portfolios are in compliance with the relevant provisions of the Public Fund Investment Act and the investment strategies adopted in Sec. 17.0 of the City's Investment Policy.

STRATEGY STATEMENT BY PORTFOLIO

1) City's Investment Pool

The City's Investment Pool is an aggregation of the majority of City funds that includes tax receipts, enterprise fund revenues, fine and fee revenues, as well as some, but not all, bond proceeds, grants, gifts and endowments. This portfolio is maintained to meet anticipated daily cash needs for City of Dallas operations, capital projects and debt service. In order to ensure the ability of the City to meet obligations and to minimize potential liquidation losses, the dollar-weighted average stated maturity of the Investment Pool shall not exceed 1.5 years.

2) Convention Center Bond Reserve and Water Bond Reserve

Non-pooled reserve funds for outstanding revenue bonds (Convention Center and Water) are set at levels required by their respective bond ordinances. These funds will be used to pay principal and/or interest at final maturity or if called prior to final maturity.

3) Arts Endowment

The Arts Endowment Fund was created by the City from a \$1,285,026 repayment to the General Fund from the Convention Center. Pursuant to Resolution No. 84-311 dated September 26, 1984, this endowment fund was created to provide additional monies for the arts, not to replace the current level of support. Funds received as gifts to the City with instructions that the income generated by the investment of said funds be used for specified purposes are invested as separate non-pooled portfolios in order to maximize return.

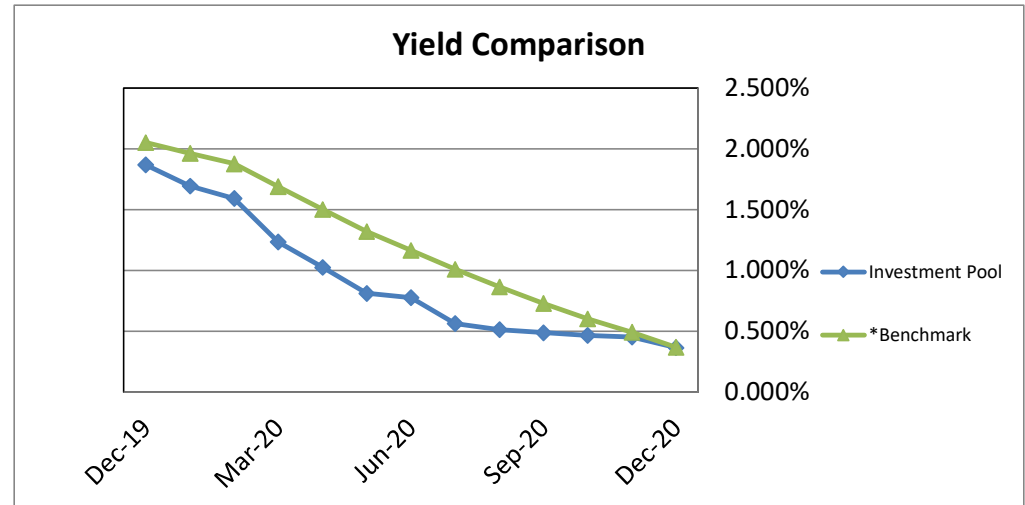
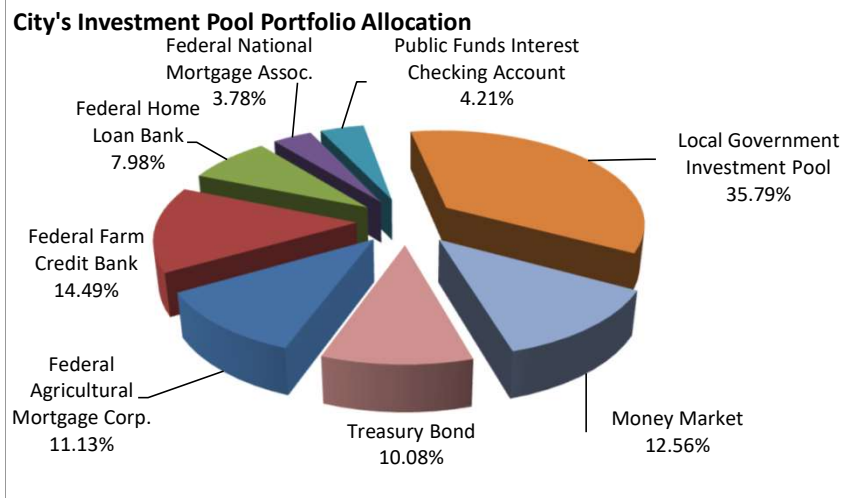
4) Ida Green Library Endowment

The Ida M. Green Endowment Fund was created with the proceeds from the sale of stock from the estate of Ms. Green pursuant to Resolution No. 87-0836. Its purpose is to provide funds for the operating and capital expenses of the library's Texas Center for the Book and Children's Center. Funds received as gifts to the City with instructions that the income generated by the investment of said funds be used for specified purposes are invested as separate non-pooled portfolios in order to maximize return.

5) DWU Commercial Paper Program and GO Commercial Paper Program

The City issues tax-exempt commercial paper notes as an interim financing tool for construction of capital projects. The investment of the proceeds from the issuance of commercial paper debt should have a high degree of liquidity in order to fund payments to contractors.

City of Dallas
City's Investment Pool Portfolio Allocation
Investment Summary
As of 12/31/2020



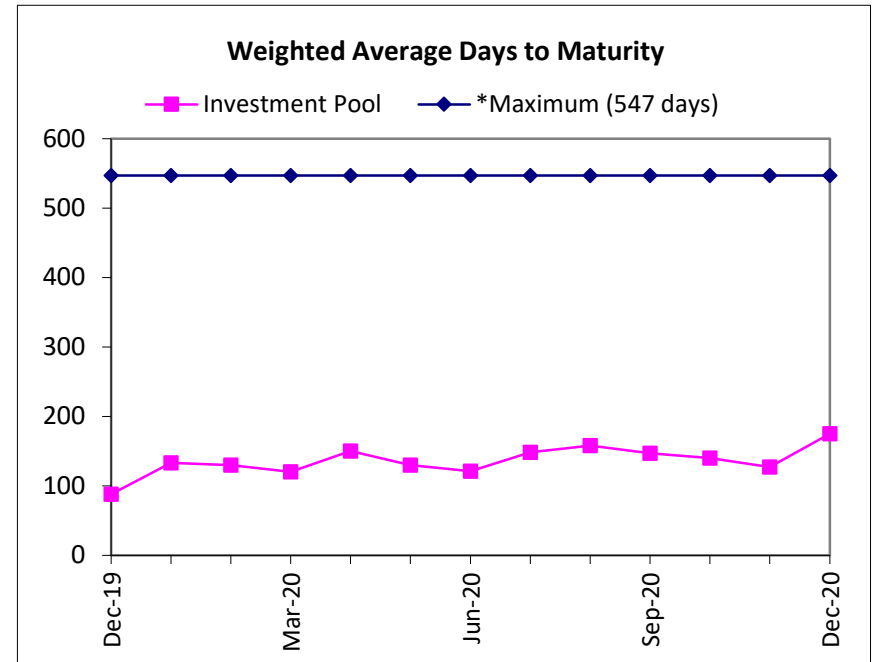
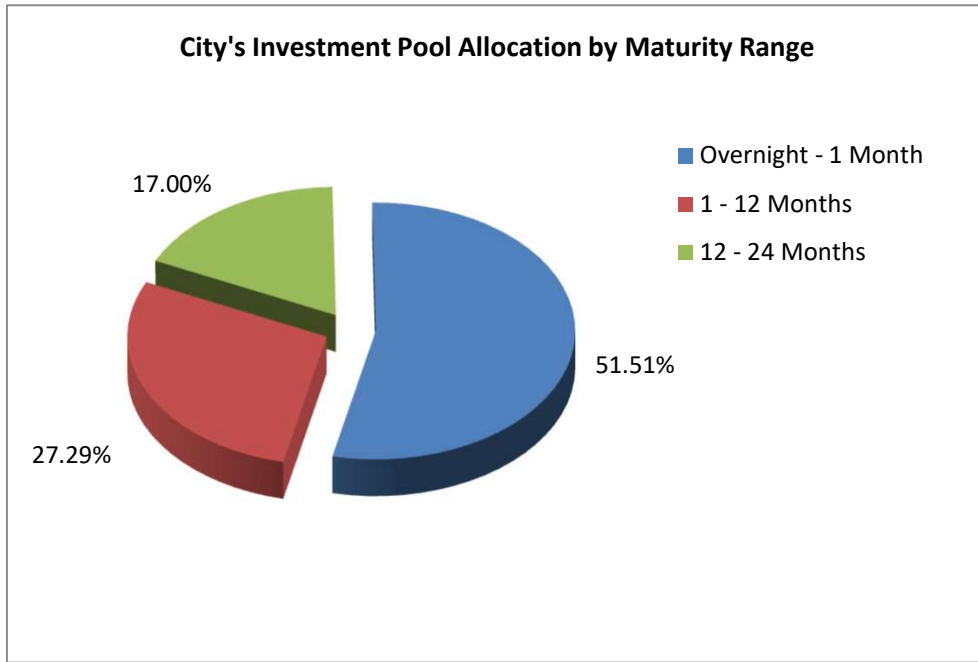
Description	Face Amount	Book Value	Market Value	**Unrealized Gain/(Loss)	Weighted Average Days To Maturity	Weighted Average Yield To Maturity	% of Portfolio
Federal Agricultural Mortgage Corp.	265,000,000	265,000,000	265,686,853	686,853	409	0.55%	11.13%
Federal Farm Credit Bank	345,000,000	344,917,833	345,373,852	456,019	427	0.33%	14.49%
Federal Home Loan Bank	190,000,000	189,939,333	189,954,702	15,368	322	0.18%	7.98%
Federal National Mortgage Assoc.	90,000,000	89,929,483	90,038,460	108,977	569	0.26%	3.78%
Public Funds Interest Checking Account	100,168,727	100,168,727	100,168,727	-	1	0.18%	4.21%
Local Government Investment Pool	852,193,742	852,193,742	852,193,742	-	39	0.16%	35.79%
Money Market	299,000,000	299,000,000	299,000,000	-	1	0.02%	12.56%
Treasury Bond	240,000,000	239,889,905	241,647,640	1,757,735	176	1.65%	10.08%
***Total Portfolio	2,381,362,469	2,381,039,024	2,384,063,977	3,024,953	175	0.37%	100.00%

*As per Section 17.1 of the City's Investment Policy, the benchmark for the Investment Pool is the 12-month moving average yield on treasury 1-year constant maturities as reported by Federal Reserve Statistical Release H.15.

** Unrealized gain/loss is the difference between the market value and book value and does not represent an actual gain or loss. Gains and losses are realized only when a security is sold prior to maturity. Since it is the City's practice to hold investments until they mature, the unrealized gains and losses due to market changes occurring prior to an investment's maturity are unlikely to be realized.

*** Numbers may not sum due to rounding

City of Dallas
City's Investment Pool Allocation by Maturity Range
As of 12/31/2020



Description	Face Amount/Shares	Book Value	Market Value	Weighted Average Yield To Maturity	Weighted Average Days To Maturity	% of Portfolio
Overnight - 1 Month	1,226,362,469	1,226,362,469	1,226,362,469	0.12%	1	51.51%
1 - 12 Months	650,000,000	649,809,738	652,203,658	0.93%	187	27.29%
12 - 24 Months	405,000,000	404,866,816	405,499,797	0.25%	541	17.00%
24 - 36 Months	100,000,000	100,000,000	99,998,053	0.15%	748	4.20%
**Total Portfolio	2,381,362,469	2,381,039,024	2,384,063,977	0.37%	175	100%

*As per Section 13.0 of the City's Investment Policy, the dollar-weighted average stated maturity of the Investment Pool shall not ex .

** Numbers may not sum due to rounding

City of Dallas
Date To Date
Broker/Dealer Activity
As of: FY 20-21 Year to Date

FY 20-21 Year to Date		
Description	Awarded	%
Primary Dealers		
Bank of America	\$0	0.00%
Jefferies & Co.	0	0.00%
RBC Capital Markets, LLC	0	0.00%
Wells Fargo	0	0.00%
Secondary Dealers		
FHN Financial	0	0.00%
Hilltop Securities Inc.	0	0.00%
Multi Bank Securities	50,000,000	17.24%
Piper Sandler & Co.	50,000,000	17.24%
Samco Capital Market	50,000,000	17.24%
Truist Securities, Inc.	0	0.00%
Vining Sparks	0	0.00%
Secondary Dealers - M/WBE		
Capital Institutional Services, Inc.	0	0.00%
Loop Capital	0	0.00%
Rice Financial	0	0.00%
Stern Brothers & Co.	140,000,000	48.28%
Total	\$290,000,000	100.00%

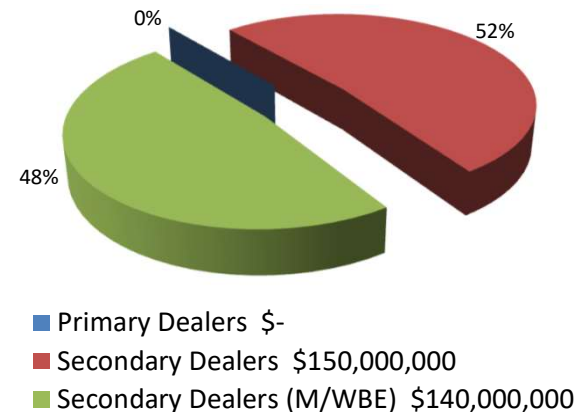
Notes:

Section 9 of the City's investment Policy requires the investment committee to annually review and adopt a list of qualified broker/dealers. These firms represent the broker dealer firms that are currently approved by the Investment Committee as of March 2020.

It is the City's policy to solicit three or more competitive bids/offers each trade except for agency securities purchased at issue.

Q1 FY 20-21		
Description	Awarded	%
Multi Bank Securities	50,000,000	17.24%
Piper Sandler & Co.	50,000,000	17.24%
Samco Capital Market	50,000,000	17.24%
Stern Brothers & Co. - M/WBE	140,000,000	48.28%
Total	290,000,000	100.00%

Broker/Dealer Activity FY 20-21 to Date



CITY OF DALLAS

December 31, 2020

QUARTERLY INVESTMENT REPORT

For the quarter ended December 31, 2020 the portfolios are in compliance with the relevant provisions of the Public Funds Investment Act and the investment strategies adopted in Sec. 17.0 of the City's Investment Policy.

Chief Financial Officer: M. Elizabeth Reich

City Controller: Sheri P. Kowalski

Treasury Manager: Brandy Fletcher



City of Dallas

1500 Marilla Street
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-556

Item #: 9.

Upcoming Agenda Item - April 14, 2021 - Authorization of the Second Letter Amendment to the Lease Agreement between the City of Dallas and the Arena Group

Memorandum



CITY OF DALLAS

DATE March 26, 2021

TO Honorable Members of the Government Performance and Financial Management Committee

SUBJECT Upcoming Agenda Item - April 14, 2021 - Authorization of the Second Letter
Amendment to the Lease Agreement between the City of Dallas and the Arena Group

On October 13, 2020, Convention and Event Services ("CES") requested City Council consideration to authorize a letter amendment to the Lease Agreement between the City of Dallas and the Arena Group, as requested by the Center Operating Company, L.P. ("COC"), for a one-time deferment of the October 1, 2020 rent payment for the American Airlines Center ("AAC"). City Council approved the request by Resolution No. 20-1519, deferring the October rent payment of \$3.4M to April 30, 2021.

The October 13th request assumed there would be greater recovery from the financial impacts of the pandemic during the first quarter of 2021. However, the economic impacts to both the tourism and sports/entertainment industries persisted, thus CES staff are requesting City Council's consideration of an extended deferment of the FY2021 rent payment to September 30, 2021, along with deferment of the October 1, 2021 payment of \$3.4M until April 30, 2022 to allow the COC and other AAC partners to financially recover and for the AAC to resume revenue-generating operations.

CES staff has conferred with the Office of Budget and Management Services, who have indicated support for this deferral. Additionally, CES requested COC provide consideration for the October 1, 2021 deferral. COC has agreed to provide the City of Dallas a total of ten one-time uses of the AAC, collateral parking garages, and/or Victory Plaza, to be used by the City over the next five years.

If you have any questions or require additional information, please contact me or Rosa Fleming, Director of CES.

Joey Zapata
Assistant City Manager

c: Honorable Mayor and Members of City Council
T.C Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Billerae Johnson, City Secretary
Preston Robinson, Administrative Judge
Kimberly Bizar Tolbert, Chief of Staff to the City Manager

Majed A. Al-Ghafry, Assistant City Manager
Jon Fortune, Assistant City Manager
Dr. Eric A. Johnson, Chief of Economic Development and Neighborhood Services
M. Elizabeth Reich, Chief Financial Officer
M. Elizabeth (Liz) Cedillo-Pereira, Chief of Equity and Inclusion
Directors and Assistant Directors



City of Dallas

1500 Marilla Street
Dallas, Texas 75201

Agenda Information Sheet

File #: 21-609

Item #: 10.

Update on Recent Steps Taken to Address Marshal Office Vacancies.

Memorandum



CITY OF DALLAS

DATE March 26, 2021

TO Honorable Members of the Government Performance and Financial Management Committee

SUBJECT **Update on Recent Steps Taken to Address Marshal Office Vacancies**

For the past 18 months, Judge Preston Robinson and City Marshal Gary Lindsey have been seeking strategies to address the hiring and retention of City Marshals. The Marshal's Office has had a vacancy rate close to 30% with employees seeking other law enforcement opportunities for salary increases. To address the challenges related to hiring, retention, and attrition, a plan has been developed and approved for implementation.

The hiring salary range for City Marshals has been adjusted to attract more applicants. There are currently a few Deputy Marshals whose rate of pay falls below the new hiring salary range, and as such, they will receive adjustments in the salary range to match those offered to newly hired deputies.

In addition, a new monthly certification pay is being implemented to retain tenured employees by recognizing them for their years of service and certification level that they hold with the Texas Commission on Law Enforcement. The new certification pay will be consistent with certification pay currently provided to police officers.

Judge Robinson and Marshal Lindsey have met with their employees to explain the proposal and address their questions. These changes are in the process of being implemented and will be effective in May.

Funding for these changes will be generated through the elimination of 3 vacant positions. We believe these changes will have a positive impact in addressing the current challenges.

Jon Fortune
Assistant City Manager

c: T.C. Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Billieae Johnson, City Secretary
Preston Robinson, Administrative Judge
Kimberly Bizzor Tolbert, Chief of Staff to the City Manager

Majed A. Al-Ghafry, Assistant City Manager
Joey Zapata, Assistant City Manager
Dr. Eric A. Johnson, Chief of Economic Development and Neighborhood Services
M. Elizabeth Reich, Chief Financial Officer
M. Elizabeth (Liz) Cedillo-Pereira, Chief of Equity, and Inclusion
Directors and Assistant Directors