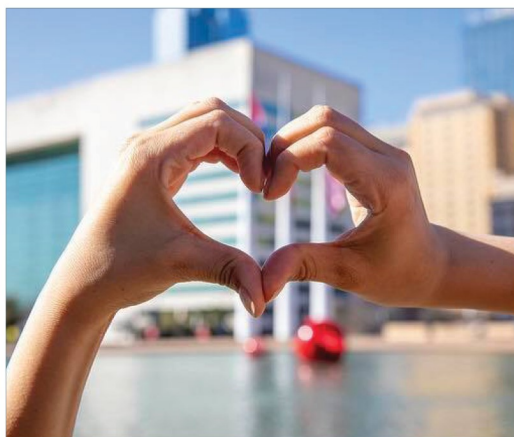




END-OF-YEAR REPORT

FY 2019–20

*Budget versus Actual
As of September 30, 2020*



GENERAL FUND OVERVIEW

As of September 30, 2020

	FY 2019-20 Adopted Budget	FY 2019-20 Amended Budget	Actual	Variance
Revenues	\$1,438,189,202	\$1,429,495,904	\$1,396,381,958	(\$33,113,946)
Expenditures	1,438,089,000	1,429,495,904	1,344,064,961	(85,430,943)
Net Excess of Revenues Over Expenditure/Transfers	\$100,202	\$0	\$52,316,996	\$52,316,996

SUMMARY

The General Fund overview provides a summary of audited financial activity for Fiscal Year (FY) 2019-20. The Adopted Budget column reflects the budget adopted by City Council on September 18, 2019, effective October 1 through September 30. The Amended Budget column reflects City Council-approved transfers between funds and programs and approved use of contingency.

Revenues. Revenues were under budget by \$33,114,000. This was primarily due to the economic impact of COVID-19 on sales tax and charges for services.

Expenditures. General Fund expenditures were under budget by \$85,431,000. Most departments were under budget due to salary savings from vacant civilian positions associated with the hiring freeze enacted March 19, 2020, and an extended furlough of 389 civilian employees in the General Fund (471 in all funds). Also, eligible COVID-19 expenses were reduced via reimbursements from the Coronavirus Relief Fund (CRF) from the U.S. Treasury. This is partially offset by an increase in hiring of police officers and the purchase of police equipment and uniforms.

FY 2019-20 Amended Budget. City Council amended the General Fund budget on June 10, 2020, by ordinance #31553 for mid-year appropriation adjustments. Staff recommended a net decrease of \$2,093,000 for General Fund revenues and expenses and transfer of expense appropriations between departments. City Council approved all recommended adjustments except those affecting the Dallas Police Department (DPD). City Council action reduced the General Fund budget by an additional \$6,500,000.

Revenue adjustments included:

- \$6,600,000 decrease in Franchise and Other
- \$3,760,000 decrease in Charges for Service
- \$1,667,000 increase in Intergovernmental

Expense adjustments included:

- \$200,000 decrease for Building Services (BSD)
- \$550,000 increase for City Controller's Office (CCO)
- \$1,657,000 decrease for Court and Detention Services (CTS)
- \$2,553,000 increase for Dallas Fire-Rescue (DFR)
- \$91,000 decrease for Human Resources (HR)
- \$1,600,000 decrease for Library (LIB)
- \$100,000 increase for Mayor and City Council (MCC)
- \$3,854,000 decrease for Non-Departmental (Non-D)

SUMMARY

- \$116,000 increase for Management Services (MGT)
- \$5,260,000 decrease for Park and Recreation (PKR)
- \$1,433,000 increase for Public Works (PBW)
- \$683,000 decrease for Transportation (TRN)

GENERAL FUND REVENUES

As of September 30, 2020

Revenue Category	FY 2019-20 Adopted Budget	FY 2019-20 Amended Budget	Actual	Variance
Property Tax	\$787,420,172	\$787,420,172	\$789,114,183	\$1,694,011
Sales Tax ¹	325,566,185	325,566,185	310,737,497	(14,828,688)
Franchise & Other	129,339,760	122,739,557	120,944,398	(1,795,159)
Charges for Services ²	115,177,017	111,417,257	92,493,689	(18,923,568)
Fines & Forfeitures ³	27,222,251	27,222,251	24,313,182	(2,909,069)
Operating Transfers In	25,694,602	25,694,602	25,694,604	2
Intergovernmental ⁴	11,382,649	13,049,314	15,669,512	2,620,198
Licenses & Permits ⁵	5,154,061	5,154,061	4,485,774	(668,287)
Miscellaneous ⁶	6,685,258	6,685,258	7,529,784	844,526
Interest ⁷	4,547,247	4,547,247	5,399,335	852,088
Total Revenue	\$1,438,189,202	\$1,429,495,904	\$1,396,381,958	(\$33,113,946)

VARIANCE NOTES

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

1 Sales Tax. Sales tax revenues were \$14,829,000 under budget due to the economic impact of COVID-19.

2 Charges for Services. The budget for charges for service revenues was decreased by \$3,760,000 on June 10, 2020, as part of the mid-year appropriation adjustment process. Revenues were \$18,924,000 under budget primarily due to a \$6,495,000 decline in PKR revenues associated with facility closures. Moreover, revenues were under budget by \$8,610,000 in ambulance-related services. Parking revenue was \$1,624,000 under budget due to COVID-19. Similarly, private development review and air pollution emission revenues (\$393,000) and vital statistics (\$600,000) were under budget due to COVID-19. This was partially offset by State Fair patrols revenue being \$1,099,000 over budget.

3 Fines and Forfeitures. Fines and forfeitures were \$2,909,000 under budget primarily due to a decrease in non-traffic fines (\$1,498,000), warrant service fees (\$594,000), and civil fines (\$624,000) due to COVID-19.

4 Intergovernmental. The budget for intergovernmental revenues was increased by \$1,667,000 on June 10, 2020, by ordinance #31553 as the result of a one-time transfer from Dallas County for equipment purchases. Revenues were \$2,620,000 over budget primarily due to funds received from the Texas Workforce Commission for reimbursable unemployment benefits (\$1,237,000) and better-than-projected DFW revenue-sharing agreement (\$1,149,000).

5 Licenses and Permits. Licenses and permits were \$668,000 under budget primarily due to a \$537,000 decrease in fire prevention permit revenue.

6 Miscellaneous. Miscellaneous revenues were \$845,000 over budget primarily due to auto auction revenues (\$1,229,000), unclaimed property (\$236,000), and rebate revenue (\$227,000). This was partially offset by Meyerson Symphony Center revenue, which was under budget by \$812,000 due to an accounting correction.

7 Interest. Interest revenues were \$852,000 better than budget.

GENERAL FUND EXPENDITURES

As of September 30, 2020

Expenditure Category	FY 2019-20 Adopted Budget	FY 2019-20 Amended Budget	Actual	Variance
Civilian Pay	\$243,326,547	\$237,124,047	\$206,489,400	(\$30,634,647)
Civilian Overtime	6,094,572	6,127,199	10,825,315	4,698,116
Civilian Pension	34,258,149	35,063,767	30,002,300	(5,061,467)
Uniform Pay	457,164,984	457,164,984	448,951,759	(8,213,225)
Uniform Overtime	40,551,607	42,604,287	52,046,025	9,441,738
Uniform Pension	164,529,405	164,529,405	161,361,805	(3,167,600)
Health Benefits	70,051,318	70,047,266	68,189,309	(1,857,957)
Workers Comp	14,933,520	14,933,520	14,933,520	0
Other Personnel Services	10,260,278	10,311,592	15,671,399	5,359,807
Total Personnel Services ¹	1,041,170,380	1,037,906,067	1,008,470,834	(29,435,233)
Supplies	82,737,886	78,179,896	80,664,682	2,484,787
Contractual Services ²	389,583,720	386,628,352	361,585,317	(25,043,035)
Capital Outlay	14,823,774	17,227,769	16,977,307	(250,462)
Reimbursements ³	(90,226,760)	(90,446,180)	(123,633,179)	(33,186,999)
Total Expenditures	\$1,438,089,000	\$1,429,495,904	\$1,344,064,961	(\$85,430,943)

VARIANCE NOTES

1 Personnel Services. Personnel services were \$29,435,000 under budget primarily due to salary savings associated with the hiring freeze enacted March 19, 2020, an extended furlough of 389 civilian employees in the General Fund, and a transfer of eligible personnel expenses to the CRF. This is partially offset by increased hiring of police officers and overtime for both civilian and uniform employees. DPD ended FY 2018-19 with more officers than anticipated, experienced less attrition, and increased hiring. DPD's budget assumed 3,053 officers at the end of FY 2019-20, but DPD ended the year with 3,149 officers. The adopted budget did not anticipate funding for these additional 96 officers. Uniform pension includes the contribution required to fund police and fire pension as enacted by the Texas State Legislature through House Bill 3158 and additional funding for supplemental pension.

2 Contractual Services. Contractual services were \$25,043,000 under budget due to (1) a reduced salary and benefit reserve transfer because General Fund departments had personnel savings due to eligible expenses incurred within the General Fund, (2) a canceled liability transfer because anticipated claims expenses were delayed to FY 2020-21, (3) a reduction in Cultural Organizations Program contracts, (4) deferral of one-third of the Office of Arts and Culture's (OAC) project-based grants to FY 2020-21, (5) a reduction in the school crossing guard contract due to school closures associated with the Dallas County stay-at-home decree, (6) finding an alternate source of funding for the FY 2019-20 operation and maintenance of the Dallas Streetcar, (7) cancellation of various summer programming by PKR, (8) a lower-than-anticipated annual tax increment financing (TIF) payment, and (9) the elimination of the hiring and equipment reserve for DPD in FY 2019-20.

VARIANCE NOTES

3 Reimbursements. General Fund reimbursements reflect contributions from various agencies, including federal and state funds, internal service fund departments, and enterprise fund departments. Reimbursements were \$33,187,000 over budget primarily due to the transfer of eligible COVID-19 expenses incurred within the General Fund. This is primarily offset by lower forecasts for TIF reimbursements to the Office of Economic Development (ECO), decreased reimbursements to DFR and DPD from Aviation (AVI), and decreased reimbursements to the Office of Environmental Quality and Sustainability (OEQS) from Dallas Water Utilities (DWU) and Storm Drainage Management (SDM).

GENERAL FUND EXPENDITURES

As of September 30, 2020

Expenditure by Department	FY 2019-20 Adopted Budget	FY 2019-20 Amended Budget	Actual	Variance
Building Services ¹	\$23,310,536	\$23,110,777	\$21,962,815	(\$1,147,962)
City Attorney's Office ²	18,483,486	18,483,486	16,883,973	(1,599,513)
City Auditor's Office ³	3,398,923	3,398,923	2,583,516	(815,407)
City Manager's Office ⁴	2,936,728	2,936,728	2,468,062	(468,666)
City Secretary	3,038,936	3,038,936	2,871,241	(167,695)
Elections	98,646	98,646	83,822	(14,824)
Civil Service ⁵	3,274,657	3,274,657	2,707,833	(566,824)
Code Compliance ⁶	30,476,546	30,476,546	28,351,416	(2,125,130)
City Controller's Office ⁷	7,210,578	7,760,563	6,504,217	(1,256,346)
Independent Audit ⁸	945,429	945,429	729,426	(216,003)
Court Services ⁹	22,636,938	20,980,196	19,711,503	(1,268,693)
Jail Contract	9,158,124	9,158,124	9,157,413	(711)
Dallas Animal Services ¹⁰	15,635,492	15,635,492	13,676,076	(1,959,416)
Dallas Fire-Rescue ¹¹	317,747,117	320,299,797	304,795,563	(15,504,234)
Dallas Police Department ¹²	516,967,195	516,967,195	494,694,614	(22,272,581)
Housing and Neighborhood Revitalization ¹³	3,270,227	3,270,227	2,880,979	(389,248)
Human Resources ¹⁴	6,556,941	6,465,527	5,711,491	(754,036)
Judiciary ¹⁵	3,806,942	3,806,942	3,603,999	(202,943)
Library ¹⁶	33,876,186	32,276,186	28,465,585	(3,810,601)
Mayor and City Council ¹⁷	5,017,657	5,117,657	4,476,109	(641,548)
Non-Departmental ¹⁸	105,563,682	101,709,282	97,014,522	(4,694,760)
Office of Arts and Culture ¹⁹	20,866,115	20,866,115	17,568,995	(3,297,120)
Office of Budget ²⁰	3,879,425	3,879,425	3,628,126	(251,299)
Office of Economic Development ²¹	5,365,845	5,365,845	4,688,002	(677,843)
Office of Management Services				
311 Customer Service ²²	4,835,776	4,835,776	3,779,843	(1,055,933)
Council Agenda Office ²³	246,824	246,824	232,642	(14,182)
Emergency Management Operations	1,122,694	1,122,694	1,086,132	(36,562)
Office of Business Diversity ²⁴	992,241	992,241	806,515	(185,726)
Office of Community Care ²⁵	6,700,917	6,700,917	5,007,553	(1,693,364)
Office of Community Police Oversight ²⁶	475,000	475,000	254,485	(220,515)
Office of Environmental Quality and Sustainability ²⁷	3,524,865	3,524,865	2,992,471	(532,394)
Office of Equity ²⁸	492,264	492,264	377,286	(114,978)
Office of Ethics and Compliance ²⁹	227,912	227,912	100,056	(127,856)
Office of Fair Housing and Human Rights ³⁰	519,488	519,488	463,224	(56,264)
Office of Historic Preservation ³¹	626,200	626,200	445,010	(181,190)
Office of Homeless Solutions ³²	12,126,340	12,126,340	9,770,700	(2,355,640)
Office of Innovation ³³	913,030	913,030	702,675	(210,355)
Office of Integrated Public Safety Solutions ³⁴	0	115,798	86,000	(29,798)
Office of Resiliency ³⁵	334,705	334,705	149,843	(184,862)
Office of Strategic Partnerships	1,084,555	1,084,555	1,076,343	(8,212)
Office of Welcoming Communities ³⁶	751,913	751,913	306,739	(445,174)
Public Affairs and Outreach ³⁷	2,020,529	2,020,529	1,504,964	(515,565)

Expenditure by Department	FY 2019-20 Adopted Budget	FY 2019-20 Amended Budget	Actual	Variance
Park and Recreation ³⁸	98,596,497	93,336,737	90,361,409	(2,975,328)
Planning and Urban Design ³⁹	3,396,703	3,396,703	2,945,595	(451,108)
Procurement Services ⁴⁰	3,021,425	3,021,425	2,374,075	(647,350)
Public Works ⁴¹	77,176,071	78,609,407	77,326,290	(1,283,117)
Sustainable Development ⁴²	1,858,966	1,858,966	2,299,654	440,688
Transportation ⁴³	45,270,589	44,587,769	41,396,158	(3,191,611)
Total Departments	\$1,429,837,855	\$1,421,244,759	\$1,341,064,961	(\$80,179,798)
Liability/Claim Fund Transfer ⁴⁴	2,751,145	2,751,145	0	(2,751,145)
Contingency Reserve	3,000,000	3,000,000	3,000,000	0
Salary and Benefit Reserve ⁴⁵	2,500,000	2,500,000	0	(2,500,000)
Total Expenditures	\$1,438,089,000	\$1,429,495,904	\$1,344,064,961	(\$85,430,943)

VARIANCE NOTES

General Fund variance notes are provided below for departments with YE variances of +/- five percent, and departments with an Amended Budget.

1 Building Services. BSD's budget was decreased by \$200,000 on June 10, 2020, by ordinance #31553. BSD was \$1,148,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, an extended furlough of 389 civilian employees in the General Fund, and the transfer of eligible expenses to the CRF.

2 City Attorney's Office. CAO was \$1,600,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, and the transfer of eligible expenses to the CRF.

3 City Auditor's Office. AUD was \$815,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, and a reduction in the need for audit co-sourcing services in FY 2019-20.

4 City Manager's Office. CMO was \$469,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, and the transfer of eligible expenses to the CRF.

5 Civil Service. CVS was \$567,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020.

6 Code Compliance. CCS was \$2,125,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, and the transfer of eligible expenses to the CRF, partially offset by an increase in overtime and unbudgeted termination payouts.

7 City Controller's Office. CCO's budget was increased by \$550,000 on June 10, 2020, by ordinance #31553 for the reorganization of City payroll services. CCO was \$1,256,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, and the transfer of eligible expenses to the CRF.

8 Independent Audit. IND was \$216,000 under budget due to a lower-than-anticipated contract expense associated with the City's annual independent audit.

9 Court and Detention Services. CTS' budget was decreased by \$1,657,000 on June 10, 2020, by ordinance #31553. CTS was \$1,269,000 under budget primarily due to salary savings associated with the hiring freeze enacted March 19, 2020, and savings from the school crossing guard contract due to school closures associated with the Dallas County stay-at-home decree, as well as the transfer of eligible expenses to the CRF. CTS savings were partially offset by increases in overtime, termination payouts, security services, and a decreased reimbursement from SDM.

10 Dallas Animal Services. DAS was \$1,959,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, and the transfer of eligible expenses to the CRF.

11 Dallas Fire-Rescue. DFR's budget was increased by \$2,553,000 on June 10, 2020, by ordinance #31553 for the use of overtime and reduced reimbursements from AVI for emergency medical services (EMS). DFR was \$15,504,000 under budget primarily due to the transfer of eligible expenses to the CRF.

12 Dallas Police Department. DPD was \$22,273,000 under budget primarily due to the transfer of eligible expenses to the CRF, partially offset by higher-than-anticipated hiring of police officers, uniforms, and overtime for civilian and sworn positions. The increase in overtime is associated with the October 2019 tornado and the summer 2020 civil protests. DPD ended FY 2018-19 with more officers than anticipated, experienced less attrition, and increased hiring. DPD's budget assumed 3,053 officers at the end of FY 2019-20, but DPD ended the year with 3,149 officers. The adopted budget did not anticipate funding for these additional 96 officers.

VARIANCE NOTES

13 Housing and Neighborhood Revitalization. HOU was \$389,000 under budget due to salary savings, partially offset by termination payouts.

14 Human Resources. HR's budget was decreased by \$91,000 on June 10, 2020, by ordinance #31553. HR was \$754,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, an extended furlough of 389 civilian employees in the General Fund, and the transfer of eligible expenses to the CRF.

15 Judiciary CTJ was \$203,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020.

16 Library. LIB's budget was decreased by \$1,600,000 on June 10, 2020, by ordinance #31553. LIB was \$3,811,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, an extended furlough of 389 civilian employees in the General Fund, and the transfer of eligible expenses to the CRF.

17 Mayor and City Council. MCC's budget was increased by \$100,000 on June 10, 2020, by ordinance #31553 for salary equity adjustments. MCC was \$642,000 under budget due to salary savings associated with vacancies, an extended furlough of 389 civilian employees in the General Fund, and the transfer of eligible expenses to the CRF.

18 Non-Departmental. Non-D's budget was decreased by \$4,695,000 on June 10, 2020, by ordinance #31553 primarily due to savings in Master Lease repayment expense. Non-D was \$2,260,000 under budget due to lower-than-anticipated expenses related to the annual TIF transfer and the planned transfer for DPD equipment and staffing.

19 Office of Arts and Culture. OAC was \$3,297,000 under budget primarily due to a reduction in Cultural Organizations Program contracts, deferral of one-third of its project-based grants to FY 2020-21, and a reduction in cultural center budgets. Further savings were due to salary savings associated with the hiring freeze enacted March 19, 2020, an extended furlough of 389 civilian employees in the General Fund, and the transfer of eligible expenses to the CRF.

20 Office of Budget. BMS was \$251,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, and the transfer of eligible expenses to the CRF.

21 Office of Economic Development. ECO was \$678,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020 primarily offset by a reduction in various reimbursements.

22 311 Customer Service. 311 was \$1,056,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, and the transfer of eligible expenses to the CRF.

23 Council Agenda Office. The Agenda Office was \$14,000 under budget due to salary savings.

24 Office of Business Diversity. OBD was \$186,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, and the transfer of eligible expenses to the CRF.

25 Office of Community Care. OCC was \$1,693,000 under budget due to salary savings associated with the hiring freeze enacted March 19, 2020, savings from the senior dental and employment services contracts, and contract cancellation in senior services programming.

26 Office of Community Police Oversight. OCPO was \$221,000 under budget due to salary savings.

27 Office of Environmental Quality and Sustainability. OEQS was \$532,000 under budget due to salary savings.

28 Office of Equity. EQU was \$115,000 under budget due to salary savings.

VARIANCE NOTES

29 Office of Ethics and Compliance. EAC was \$128,000 under budget due to salary savings.

30 Office of Fair Housing and Human Rights. FHO was \$56,000 under budget due to salary savings.

31 Office of Historic Preservation. OHP was \$181,000 under budget due to salary savings and the transfer of eligible expenses to the CRF.

32 Office of Homeless Solutions. OHS was \$2,356,000 under budget due to salary savings and the transfer of eligible expenses to the CRF, including expenses related to temporary inclement weather shelter operations at the Convention Center.

33 Office of Innovation. INO was \$210,000 under budget due to salary savings and the transfer of eligible expenses to the CRF.

34 Office of Integrated Public Safety Solutions. MGT's budget was increased by \$116,000 on June 10, 2020, by ordinance #31553 to establish the new Office of Integrated Public Safety Solutions. OIPSS was \$30,000 under budget due to salary savings.

35 Office of Resiliency. REO was \$185,000 under budget due to salary savings and the transfer of eligible expenses to the CRF.

36 Office of Welcoming Communities and Immigrant Affairs. WCIA was \$445,000 under budget due to salary savings, the transfer of eligible expenses to the CRF, and contract savings associated with citizenship and legal services.

37 Public Affairs and Outreach. PAO was \$516,000 under budget due to salary savings and the transfer of eligible expenses to the CRF.

38 Park and Recreation. PKR's budget was decreased by \$5,260,000 on June 10, 2020, by ordinance #31553. PKR was \$2,975,000 under budget primarily due to salary savings associated with the hiring freeze enacted March 19, 2020, an extended furlough of 389 civilian employees in the General Fund, cancellation of various recreational programming, and the transfer of eligible expenses to the CRF. PKR's savings were primarily offset by increases in overtime, new alarm system installations, and termination payouts.

39 Planning and Urban Design. PUD was \$451,000 under budget primarily due to the transfer of eligible expenses to the CRF, opting to resolve a land use concern through alternative methods/funding, and salary savings associated with the hiring freeze enacted on March 19, 2020.

40 Procurement Services. POM was \$647,000 under budget primarily due to salary savings and the transfer of eligible expenses to the CRF.

41 Public Works. PBW's budget was increased by \$1,433,000 on June 10, 2020, by ordinance #31553 for the purchase of equipment supported by unplanned revenue from Dallas County. PBW was \$1,283,000 under budget primarily due to salary savings, the transfer of eligible expenses to the CRF, and unbudgeted reimbursements from SDM and various CDBG and PID projects.

42 Sustainable Development. DEV was \$441,000 over budget due to unprocessed reimbursements from the Building Inspection Fund at the time of FY 2019-20 close. The reimbursements will be processed in FY 2020-21.

43 Transportation. TRN's budget was decreased by \$683,000 on June 10, 2020, by ordinance #31553. TRN was \$3,191,000 under budget primarily due to salary savings partially associated with an extended furlough of 389 civilian employees in the General Fund and finding an alternate source of funding for FY 2019-20 operation and maintenance of the Dallas Streetcar.

44 Liability/Claim Fund Transfer. The transfer from the General Fund to the Liability Fund was not required

VARIANCE NOTES

in FY 2019-20 because anticipated claims expenses were delayed to FY 2020-21.

45 Salary and Benefit Reserve. The salary and benefit reserve was not required in FY 2019-20 because General Fund departments had personnel savings from the hiring freeze enacted on March 19, 2020, an extended furlough of 389 civilian employees in the General Fund, and the transfer of eligible expenses to the CRF.

ENTERPRISE FUNDS

As of September 30, 2020

Department	FY 2019-20 Adopted Budget	FY 2019-20 Amended Budget	Actual	Over/(Under) Budget
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AVIATION¹

Total Revenues	\$158,255,683	\$158,255,683	\$127,702,631	(\$30,553,052)
Total Expenditures	\$158,255,683	\$158,255,683	\$117,523,667	(\$40,732,016)
Net Excess of Revenues Over Expenditures	\$0	\$0	\$10,178,964	\$10,178,964

CONVENTION AND EVENT SERVICES²

Total Revenues	\$114,358,254	\$114,358,254	\$76,788,788	(\$37,569,466)
Total Expenditures	\$114,358,254	\$114,358,254	\$83,077,842	(\$31,280,412)
Net Excess of Revenues Over Expenditures	\$0	\$0	(\$6,289,054)	(\$6,289,054)

MUNICIPAL RADIO³

Total Revenues	\$2,161,634	\$2,161,634	\$1,515,694	(\$645,940)
Total Expenditures	\$2,067,782	\$2,067,782	\$1,268,038	(\$799,744)
Net Excess of Revenues Over Expenditures	\$93,852	\$93,852	\$247,656	\$153,804

SANITATION SERVICES⁴

Total Revenues	\$120,129,201	\$120,129,201	\$122,713,506	\$2,584,305
Total Expenditures	\$122,129,201	\$127,945,397	\$126,897,539	(\$1,047,858)
Net Excess of Revenues Over Expenditures	(\$2,000,000)	(\$7,816,196)	(\$4,184,033)	\$3,632,163

STORM DRAINAGE MANAGEMENT⁵

Total Revenues	\$60,936,837	\$60,936,837	\$61,624,907	\$688,070
Total Expenditures	\$60,936,837	\$65,536,837	\$61,450,759	(\$4,086,078)
Net Excess of Revenues Over Expenditures	\$0	(\$4,600,000)	\$174,148	\$4,774,148

SUSTAINABLE DEVELOPMENT AND CONSTRUCTION⁶

Total Revenues	\$33,474,379	\$33,474,379	\$33,758,838	\$284,459
Total Expenditures	\$34,550,990	\$34,550,990	\$34,009,546	(\$541,444)
Net Excess of Revenues Over Expenditures	(\$1,076,611)	(\$1,076,611)	(\$250,709)	\$825,902

DALLAS WATER UTILITIES⁷

Total Revenues	\$670,485,708	\$670,485,708	\$642,082,636	(\$28,403,072)
Total Expenditures	\$681,220,919	\$681,220,919	\$663,746,594	(\$17,474,325)
Net Excess of Revenues Over Expenditures	(\$10,735,211)	(\$10,735,211)	(\$21,663,958)	(\$10,928,747)

INTERNAL SERVICE FUNDS

As of September 30, 2020

Department	FY 2019-20 Adopted Budget	FY 2019-20 Amended Budget	Actual	Over/(Under) Budget
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INFORMATION TECHNOLOGY

Total Revenues	\$80,180,034	\$80,180,034	\$80,142,454	(\$37,580)
Total Expenditures	\$79,967,864	\$79,967,864	\$77,775,559	(\$2,192,306)
Net Excess of Revenues Over Expenditures	\$212,170	\$212,170	\$2,366,895	\$2,154,725

RADIO SERVICES

Total Revenues	\$12,523,888	\$12,523,888	\$12,531,844	\$7,956
Total Expenditures	\$12,825,721	\$12,825,721	\$12,566,981	(\$258,740)
Net Excess of Revenues Over Expenditures	(\$301,833)	(\$301,833)	(\$35,137)	\$266,696

EQUIPMENT AND FLEET MANAGEMENT⁸

Total Revenues	\$56,213,623	\$56,213,623	\$56,330,923	\$117,300
Total Expenditures	\$56,235,872	\$56,235,872	\$51,313,965	(\$4,921,907)
Net Excess of Revenues Over Expenditures	(\$22,249)	(\$22,249)	\$5,016,958	\$5,039,207

EXPRESS BUSINESS CENTER

Total Revenues	\$2,593,790	\$2,593,790	\$2,549,825	(\$43,965)
Total Expenditures	\$2,005,981	\$2,005,981	\$1,903,246	(\$102,735)
Net Excess of Revenues Over Expenditures	\$587,809	\$587,809	\$646,579	\$58,770

OFFICE OF THE BOND PROGRAM⁹

Total Revenues	\$18,547,674	\$18,547,674	\$13,632,048	(\$4,915,626)
Total Expenditures	\$18,547,674	\$18,547,674	\$14,787,563	(\$3,760,111)
Net Excess of Revenues Over Expenditures	\$0	\$0	(\$1,155,515)	(\$1,155,515)

OTHER FUNDS

As of September 30, 2020

Department	FY 2019-20 Adopted Budget	FY 2019-20 Amended Budget	Actual	Over/(Under) Budget
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9-1-1 SYSTEM OPERATIONS¹⁰

Total Revenues	\$12,017,444	\$12,017,444	\$12,004,587	(\$12,857)
Total Expenditures	\$15,292,755	\$17,456,147	\$14,324,860	(\$3,131,287)
Net Excess of Revenues Over Expenditures	(\$3,275,311)	(\$5,438,703)	(\$2,320,273)	\$3,118,430

DEBT SERVICE¹¹

Total Revenues	\$305,536,876	\$305,536,876	\$307,400,740	\$1,863,864
Total Expenditures	\$305,451,298	\$305,451,298	\$295,847,288	(\$9,604,010)
Net Excess of Revenues Over Expenditures	\$85,578	\$85,578	\$11,553,452	\$11,467,874

EMPLOYEE BENEFITS¹²

Total Revenues	\$167,915,888	\$167,915,888	\$175,881,342	\$7,965,454
Total Expenditures	\$171,665,888	\$171,665,888	\$170,495,998	(\$1,169,890)
Net Excess of Revenues Over Expenditures	(\$3,750,000)	(\$3,750,000)	\$5,385,344	\$9,135,344

RISK MANAGEMENT¹³

Total Revenues	\$28,793,435	\$28,793,435	\$30,526,398	\$1,732,963
Total Expenditures	\$34,526,799	\$34,526,799	\$28,100,321	(\$6,426,478)
Net Excess of Revenues Over Expenditures	(\$5,733,364)	(\$5,733,364)	\$2,426,077	\$8,159,441

VARIANCE NOTES

The Enterprise, Internal Service, and Other Funds summary includes the beginning fund balance with the YE revenue and expenditures. Variance notes are provided below for funds with a YE variance of +/- five percent, funds that exceed budget, and funds that use fund balance.

1 Aviation. AVI revenues were \$30,553,000 under budget primarily due to a loss of landing fees and garage parking associated with diminished air travel due to COVID-19. Expenses were \$40,732,000 under budget primarily due to salary savings associated with the hiring freeze enacted March 19, 2020, limited overtime, and elimination of temporary employees and various contractual expenses. AVI received approximately \$53,800,000 in CARES Act funding, which will mitigate some of the financial impacts of COVID-19: \$19.8 million for FY 2019-20 operating expenses, \$10 million for debt service payments, \$4 million for capital transfer, and \$20 million for next fiscal year's debt service payments.

2 Convention Center. CCT revenues were \$37,569,000 under budget due to various event cancellations and significantly lower Hotel Occupancy Tax (HOT) and alcoholic beverage tax collections as a result of COVID-19. CCT expenses were \$31,280,000 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. Fund balance was used to offset the net excess in lost revenues over expenditures.

3 Municipal Radio. WRR revenues were \$645,000 under budget due to the onset of COVID-19. Expenses were \$800,000 under budget primarily due to salary savings and a decrease in local agency commission fees.

4 Sanitation Services. SAN's budget was increased by \$5,816,000 on June 10, 2020, by ordinance #31553 for emergency contract management expenses, storm debris collection and hauling, brush collection services, overtime, and temporary labor services resulting from the October 2019 tornado. Fund balance was used to offset the net excess of increased budgeted expenses over revenues.

5 Storm Drainage Management. SDM's budget was increased by \$4,600,000 on September 9, 2020, by ordinance #31621 for fleet and capital contingency. Expenses were \$4,086,000 under budget due to salary savings.

6 Sustainable Development and Construction. Although expenses and revenues both performed better than budget, the use of fund balance was always anticipated to offset the net excess of adopted expenses over revenues.

7 Water Utilities. DWU revenues were \$28,403,000 under budget primarily due to decreased water consumption. The FY 2019-20 budget assumed 141 billion gallons of water usage, and actual usage was 139 billion gallons. DWU expenses were \$17,474,000 under budget primarily due to salary savings, decreased street rental payments, a decreased capital construction transfer, and the transfer of eligible expenses to the CRF. Fund balance was used to offset the net excess of budgeted expenses over revenues.

8 Equipment and Fleet Management. EFM expenses were \$4,922,000 under budget primarily due to lower fuel costs and salary savings. EFM's savings were used to reduce FY 2020-21's chargeback expenses Citywide.

9 Office of the Bond Program. OBP expenses were \$3,760,000 under budget primarily due to salary and contract savings, partially offset by a loss of SDM reimbursements. The centralized OBP charges each capital project budget for project implementation costs. Savings in actual OBP implementation expenses result in fewer charges to the capital project.

10 9-1-1 System Operations. 911's budget was increased by \$2,163,000 on January 8, 2020, by resolution #20-0130 to accept a matching grant through the Texas Commission on State Emergency Communications to implement a Next Generation 911 system. 911 expenses were \$3,131,000 under budget due to a delay in implementing the planned system.

VARIANCE NOTES

11 Debt Service. Debt service expenses were \$9,604,000 under budget due to the City forgoing a planned bond sale in May 2020 and delayed issuance of equipment acquisition notes from May 2020 to June 2020, resulting in reduced interest costs during FY 2019-20.

12 Employee Benefits. Revenues were \$7,965,454 over budget due to higher-than-anticipated employee health benefit contributions. This was partially offset by lower-than-anticipated expenses associated with voluntary products, Flexible Spending Accounts, pre-65 retiree enrollees, UnitedHealthcare billing credits, and the postponement of elective surgeries.

13 Risk Management. Expenditures were \$6,426,000 under budget due to the delay of anticipated expenses from FY 2019-20 to FY 2020-21. This was offset by a higher-than-anticipated cost in workers' compensation claims of \$1,227,674.

