



Legislation Details (With Text)

File #: 24-543 **Version:** 1 **Name:**
Type: CONSENT AGENDA **Status:** Corrected; Approved as Amended
File created: 2/5/2024 **In control:** Budget and Management Services
On agenda: 2/28/2024 **Final action:**

Title: An ordinance amending Ordinance No. 32554, previously approved on September 20, 2023, authorizing certain transfers and appropriation adjustments for FY 2023-24 for the maintenance and operation of various departments, activities, and amending the capital budget; and authorize the City Manager to implement those adjustments - Not to exceed \$4,898,376,958 \$3,840,232,585 - Financing: General Fund (\$1,678,260,711 \$1,837,576,470), General Obligation Debt Service Fund (\$420,687,511), Enterprise Funds (\$1,401,626,306), Internal Service and Other Funds (\$268,266,846), and Employee Retirement Fund (\$6,673,227) and Grants, Trust, and Other Funds (\$325,742,911 \$332,762,963), Capital Funds (\$797,119,446)

Sponsors:

Indexes: 300

Code sections:

Attachments: 1. Ordinance, 2. Attachment A

Date	Ver.	Action By	Action	Result
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STRATEGIC PRIORITY: Government Performance & Financial Management

AGENDA DATE: February 28, 2024

COUNCIL DISTRICT(S): N/A

DEPARTMENT: Budget and Management Services

EXECUTIVE: Jack Ireland

SUBJECT

An ordinance amending Ordinance No. 32554, previously approved on September 20, 2023, authorizing certain transfers and appropriation adjustments for FY 2023-24 for the maintenance and operation of various departments, activities, and amending the capital budget; and authorize the City Manager to implement those adjustments - Not to exceed ~~\$4,898,376,958~~ **\$3,840,232,585** - Financing: General Fund (~~\$1,678,260,711~~ **\$1,837,576,470**), ~~General Obligation Debt Service Fund (\$420,687,511)~~, **Enterprise Funds (\$1,401,626,306)**, Internal Service and Other Funds (\$268,266,846), ~~and Employee Retirement Fund (\$6,673,227)~~ and Grants, Trust, and Other Funds (~~\$325,742,911~~ **\$332,762,963**), ~~Capital Funds (\$797,119,446)~~

BACKGROUND

On September 20, 2023, the City Council adopted the Operating, Grants/Trust, and Capital Budgets

for FY 2023-24, by Ordinance No. 32554.

City Charter does not allow for expenditure of City funds without sufficient appropriation (City Charter, Chapter XI, Section 6). Management has closely monitored revenues and expenses throughout the fiscal year to ensure compliance with City Charter. The amendments requested reflect: ~~(1) appropriation adjustments previously approved by City Council;~~ ~~(2) adjustments to appropriate excess revenue;~~ ~~(3) adjustments to ensure adequate departmental appropriations in the General Fund;~~ ~~(4) Enterprise, Other, and Trust funds~~ revenue and expenditure increases; and ~~(5) capital appropriation adjustments~~ within Grant, Trust, and Other Funds.

The City of Dallas received \$355.4 million in State & Local Fiscal Recovery Funds from the American Rescue Plan Act (ARPA) of 2021 that was signed into law on March 11, 2021. The City of Dallas established the initial spending framework in September 2021. There are currently 89 budgeted ARPA projects/programs in various stages of development and completion. Additionally, needs and priorities have changed since 2021 and unspent funds remain. The City Manager recommends reallocation of funds to ensure the City meets the obligation (September 30, 2024), and spending (September 30, 2026) deadlines established by the U.S. Treasury. To meet this reallocation goal, the City will reallocate \$159.3 million of ARPA funding for Dallas Fire Rescue for eligible DFR payroll expenses. A new multiyear fund will be established with General Fund budget capacity created by moving General Fund expenses to the ARPA Fund along with transferring funds from the General Fund to the new multiyear fund. Of the \$159.3 million being reallocated, the majority of ARPA program and project scopes remain the same in the new multiyear fund. It is recommended the City reprogram \$28.1 million of the \$159.3 million to new program and project scopes. See Attachment A for detail.

PRIOR ACTION/REVIEW (COUNCIL, BOARDS, COMMISSIONS)

On September 20, 2023, the City Council adopted the FY 2023-24 City of Dallas Operating, Grants/Trusts, and Capital Budgets by Resolution No. 23-1277; and Ordinance No. 32554.

The Government Performance and Financial Management Committee was briefed on the “Proposed Reallocation of ARPA funds” on January 22, 2024.

The City Council was briefed on the “Proposed Reallocation of ARPA funds” on February 21, 2024.

FISCAL INFORMATION

General Fund - ~~\$1,678,260,711~~ \$1,837,576,470
~~General Obligation Debt Service Fund - \$420,687,511~~
Enterprise Funds - \$1,401,626,306
Internal Service and Other Funds - \$268,266,846
Grants, Trust, and Other Funds - ~~\$325,742,911~~ \$332,762,963
~~Capital Funds - \$797,119,446~~
Subtotal: ~~\$4,623,436,885~~

~~Internal Service and Other Funds - \$268,266,846~~
~~Employees Retirement Fund - \$6,673,227~~
Subtotal: ~~\$274,940,073~~

Grand Total: ~~\$4,998,376,958~~