

# Memorandum



CITY OF DALLAS

DATE September 5, 2023

TO Honorable Mayor and Members of the City Council

SUBJECT **Responses to Questions Regarding the City Manager's Recommended Biennial Budget for FY24 and FY25 (Sixth Set)**

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

## 1. What is the total growth of the budget for the City of Dallas?

The total FY24 proposed budget for the City of Dallas is \$4.63 billion. The total budget includes General Fund, Aviation, Convention Center, Development Services, Municipal Radio, Sanitation Services, Storm Water Drainage Management, Water Utilities, Additional Resources, General-Purpose Debt Service, General-Purpose Capital, and Enterprise Capital. Of these, the General Fund and General-Purpose Debt Service include revenues from property tax.

The total FY23 adopted budget totaled \$4.51 billion. Year-over-year growth is 2.7%. The average year-over-year growth from FY14 to FY24 has been 5.2%. The total budget for each year is included in [Appendix A](#).

## 2. What are the largest expense drivers in the General Fund?

The General Fund is the main operating fund of the city. Property tax revenue provides the largest source of funding available to the City to pay for police, fire protection, code compliance, library, parks, and many other services. Property taxes account for 57.2% of General Fund revenue.

The Dallas Police Department (DPD) and Dallas Fire-Rescue (DFR) have consistently accounted for 57% to 60% of the expenses within the General Fund. For FY24, these two departments account for 58.3% of the General Fund. The table below shows eleven years of the General Fund and the percent of the General Fund that is dedicated to DPD and DFR. Frequently, we talk about the Public Safety Strategic Priority Area which includes other cost such as Courts, Marshals, Security, Lew Sterrett Jail, etc. The table below is only DPD and DFR. The table also shows how DPD and DFR have grown each year including 9.7% growth proposed for FY24.

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| Fiscal Year | GENERAL FUND*   | DFR Adopted Budget | DPD Adopted Budget | Total Police and Fire | Police and Fire % Growth | Police and Fire % of GF Budget |
|-------------|-----------------|--------------------|--------------------|-----------------------|--------------------------|--------------------------------|
| FY14        | \$1,044,000,687 | \$219,029,468      | \$426,401,375      | \$645,430,843         | 6.8%                     | 57.7%                          |
| FY15        | \$1,093,895,751 | \$228,058,576      | \$440,537,844      | \$668,596,420         | 3.6%                     | 57.2%                          |
| FY16*       | \$1,144,800,000 | \$239,567,341      | \$451,882,305      | \$691,449,646         | 3.4%                     | 60.4%                          |
| FY17        | \$1,229,338,885 | \$254,602,513      | \$478,003,576      | \$732,606,089         | 6.0%                     | 59.6%                          |
| FY18        | \$1,278,846,913 | \$270,726,909      | \$464,648,484      | \$735,375,393         | 0.4%                     | 57.5%                          |
| FY19        | \$1,365,966,274 | \$294,483,209      | \$486,752,691      | \$781,235,900         | 6.2%                     | 57.2%                          |
| FY20        | \$1,438,089,000 | \$317,747,117      | \$516,967,195      | \$834,714,312         | 6.8%                     | 58.0%                          |
| FY21        | \$1,437,039,483 | \$315,544,933      | \$513,535,030      | \$829,079,963         | -0.7%                    | 57.7%                          |
| FY22        | \$1,535,018,900 | \$335,699,096      | \$565,934,568      | \$901,633,664         | 8.8%                     | 58.7%                          |
| FY23        | \$1,706,814,187 | \$369,069,665      | \$611,908,283      | \$980,977,948         | 8.8%                     | 57.5%                          |
| FY24        | \$1,844,634,000 | \$413,919,075      | \$661,989,893      | \$1,075,908,968       | 9.7%                     | 58.3%                          |

\*Sanitation converted to an Enterprise Fund in FY16

DPD and DFR expense increases are impacted by salary adjustments required by Meet and Confer. The market-based salary philosophy was part of the agreement approved in 2019. The table below shows the cost by fiscal year for Meet and Confer.

| Fiscal Year | DFD          | DPD          | Total         |
|-------------|--------------|--------------|---------------|
| FY19        | \$10,678,081 | \$15,018,964 | \$25,697,045  |
| FY20        | 7,886,401    | 13,258,468   | 21,144,869    |
| FY21        | 2,829,164    | 1,775,591    | 4,604,755     |
| FY22        | 8,567,914    | 10,689,877   | 19,257,791    |
| FY23        | 14,442,085   | 23,689,051   | 38,131,136    |
| FY24        | 7,208,857    | 11,424,607   | 18,633,464    |
| Total       | \$51,612,502 | \$75,856,558 | \$127,469,060 |

\*FY21 reflects step-only increases due to the anticipate impact of COVID-19 on the budget

Approximately 75% of the General Fund is accounted when Public Work/Transportation, Park & Recreation, and Code are added to DPD and DFR.

| Fiscal Year | GENERAL FUND*   | DFR Adopted Budget | DPD Adopted Budget | Public Works, Transportation, and Street Services** | Park & Recreation | Code Compliance*** | Total           | % Growth | % of GF Budget |
|-------------|-----------------|--------------------|--------------------|---|-------------------|--------------------|-----------------|----------|----------------|
| FY14        | \$1,044,000,687 | \$219,029,468      | \$426,401,375      | \$88,064,175  | \$78,614,401      | \$33,720,277       | \$845,829,696   | 39.9%    | 75.6%          |
| FY15        | \$1,093,895,751 | \$228,058,576      | \$440,537,844      | \$90,697,746  | \$81,876,638      | \$35,382,605       | \$876,553,409   | 3.6%     | 74.9%          |
| FY16*       | \$1,144,800,000 | \$239,567,341      | \$451,882,305      | \$96,167,232  | \$86,171,066      | \$37,724,313       | \$911,512,257   | 4.0%     | 79.6%          |
| FY17        | \$1,229,338,885 | \$254,602,513      | \$478,003,576      | \$101,533,127                                       | \$94,673,026      | \$42,385,536       | \$971,197,778   | 6.5%     | 79.0%          |
| FY18        | \$1,278,846,913 | \$270,726,909      | \$464,648,484      | \$117,463,501                                       | \$98,005,546      | \$30,438,826       | \$981,283,266   | 1.0%     | 76.7%          |
| FY19        | \$1,365,966,274 | \$294,483,209      | \$486,752,691      | \$123,076,072                                       | \$87,687,727      | \$31,635,395       | \$1,023,635,094 | 4.3%     | 74.9%          |
| FY20        | \$1,438,089,000 | \$317,747,117      | \$516,967,195      | \$122,446,660                                       | \$98,596,497      | \$30,476,546       | \$1,086,234,015 | 6.1%     | 75.5%          |
| FY21        | \$1,437,039,483 | \$315,544,933      | \$513,535,030      | \$119,246,772                                       | \$94,313,446      | \$32,209,414       | \$1,074,849,595 | -1.0%    | 74.8%          |
| FY22        | \$1,535,018,900 | \$335,699,096      | \$565,934,568      | \$121,607,376                                       | \$99,627,169      | \$35,032,924       | \$1,157,901,133 | 7.7%     | 75.4%          |
| FY23        | \$1,706,814,187 | \$369,069,665      | \$611,908,283      | \$141,194,286                                       | \$106,863,878     | \$41,342,433       | \$1,270,378,545 | 9.7%     | 74.4%          |
| FY24        | \$1,844,634,000 | \$413,919,075      | \$661,989,893      | \$145,514,577                                       | \$120,498,423     | \$45,202,288       | \$1,387,124,256 | 9.2%     | 75.2%          |

\*Sanitation converted to an Enterprise Fund in FY16

\*\*Reflects various name changes between FY14-FY24 - Transportation became a separate department in FY18

\*\*Dallas Animal Services became a separate department in FY17.

**3. How does Dallas compare to other cities in North Texas?**

Dallas provides many services that other cities within the region do not offer, and Dallas provides services to more residents. As a large urban center, Dallas faces issues and challenges that many suburban communities do not. Appendix B includes a comparative list of examples of services and programs offered by Dallas such as 30 libraries compared to 18 in Fort Worth, 400 parks compared to 85 in Plano, and 59 Fire Stations compared to 45 in Fort Worth. This is not a complete list, but rather only examples of our differences. Dallas offers more services across more square miles to more residents.

| City             | Total Square Miles* | Population** |
|------------------|---------------------|--------------|
| Dallas           | 339.58              | 1,299,544    |
| Fort Worth***    | 347.27              | 956,709      |
| Arlington***     | 95.87               | 394,602      |
| Denton***        | 96.35               | 150,353      |
| Grand Prairie*** | 72.57               | 201,843      |
| Plano***         | 71.69               | 289,547      |
| Frisco***        | 68.64               | 219,587      |
| Irving***        | 66.98               | 254,715      |
| McKinney***      | 66.96               | 207,507      |
| Garland***       | 57.13               | 240,854      |
| Mesquite***      | 48.48               | 147,899      |
| Lewisville***    | 37.01               | 131,215      |
| Carrollton***    | 36.66               | 133,820      |
| Richardson***    | 28.57               | 118,802      |
| Allen***         | 26.40               | 111,551      |
| DeSoto           | 21.63               | 55,968       |
| Coppell          | 14.42               | 41,926       |
| Farmers Branch   | 11.88               | 36,286       |
| Duncanville      | 11.20               | 39,413       |
| Addison          | 4.35                | 17,310       |

\*Land Area – US Census Bureau, 2020

\*\*Population Estimate, July 1, 2022, US Census Bureau

\*\*\*Cities used in the market-based pay analysis (list does not include Austin, San Antonio, and Houston)

**4. Provide a comparison of tax rates.**

The table below compares the FY24 proposed property tax rate for Dallas which is 73.93¢ (\$0.7393) per \$100 valuation to the published rate for other cities in North Texas. Dallas is often compared to other cities however the level of service provided is often not included in the comparison.

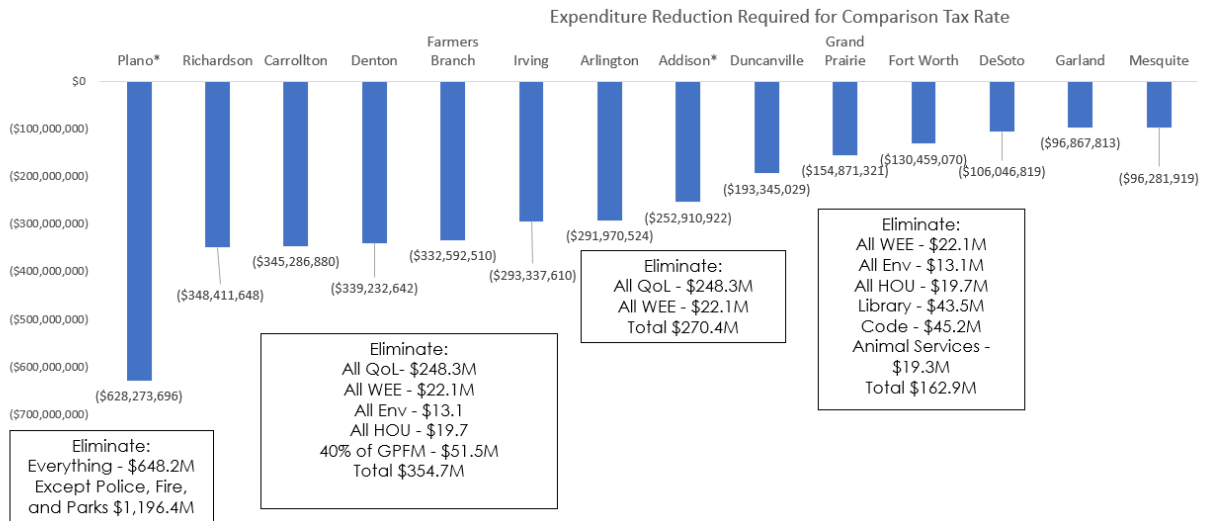
For Dallas to have the same tax rate as our North Texas neighbors, we would need to lower our tax rate as shown in the table below. Reducing our property tax revenue would also require us to reduce our General Fund expenses in the amounts listed to achieve the lower rate.

| City           | Tax Rate | Difference | Reduction Necessary to get to this Tax Rate* |
|----------------|----------|------------|--|
| Plano          | 0.4176   | \$0.3217   | (621,895,282)                                |
| Allen          | 0.4205   | \$0.3188   | (616,289,139)                                |
| McKinney       | 0.4275   | \$0.3118   | (602,757,069)                                |
| Frisco         | 0.4322   | \$0.3071   | (593,661,585)                                |
| Lewisville     | 0.4433   | \$0.2960   | (572,213,253)                                |
| Coppell        | 0.4918   | \$0.2475   | (478,455,339)                                |
| Richardson     | 0.5609   | \$0.1784   | (344,874,474)                                |
| Carrollton     | 0.5625   | \$0.1768   | (341,781,430)                                |
| Denton         | 0.5656   | \$0.1737   | (335,788,656)                                |
| Farmers Branch | 0.569    | \$0.1703   | (329,215,936)                                |
| Irving         | 0.5891   | \$0.1502   | (290,359,563)                                |
| Arlington      | 0.5898   | \$0.1495   | (289,006,356)                                |
| Addison        | 0.6098   | \$0.1295   | (250,343,298)                                |
| Duncanville    | 0.6403   | \$0.0990   | (191,382,135)                                |
| Grand Prairie  | 0.6600   | \$0.0793   | (153,299,024)                                |
| Fort Worth     | 0.6725   | \$0.0668   | (129,134,613)                                |
| DeSoto         | 0.685    | \$0.0543   | (104,970,202)                                |
| Garland        | 0.6897   | \$0.0496   | (95,884,383)                                 |
| Mesquite       | 0.6900   | \$0.0493   | (95,304,437)                                 |

Source: 2023-24 Tax Rate Notice for each municipality (exception: Lewisville reflects proposed)  
 \*Assumes 98.5% property tax collection rate

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The table below provides examples of reductions necessary to achieve the other cities proposed tax rates.



**Additional considerations include:**

- If you eliminate 2,000 non-uniform FTEs, you will generate \$141.9 million in savings (assuming average annualized/fully loaded salary of \$70,959); or
- If you eliminate 1,000 uniform FTEs, you will generate \$120.6 million in savings (assuming average annualized/fully loaded salary of \$120,569).
- A 20% across-the-board cut for all General Fund departments (excluding Police and Fire) will generate \$112.4 million in savings

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**5. What is the revenue foregone for property tax reductions?**

The FY24 City Manager's proposed budget recommends a tax rate reduction of 0.65¢, from 74.58¢ per \$100 valuation to 73.93¢. This reduction results in revenue foregone of \$12.7 million. The total revenue foregone over the last eight years totals \$103.0 million.

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

The table below provide the property tax revenue foregone equivalent to tax rate reduction.

| Tax Rate Reduction Scenario | Proposed Tax Rate | Tax Rate with Rate Reduction | Revenue Foregone with Collection Rate |
|-----------------------------|-------------------|------------------------------|---------------------------------------|
| 1/4 cent                    | 0.0025            | 0.7393                       | 4,882,450                             |
|                             | 0.0030            | 0.7393                       | 5,858,940                             |
|                             | 0.0035            | 0.7393                       | 6,835,430                             |
|                             | 0.0040            | 0.7393                       | 7,811,920                             |
|                             | 0.0045            | 0.7393                       | 8,788,410                             |
| 1/2 cent                    | 0.0050            | 0.7393                       | 9,764,900                             |
|                             | 0.0055            | 0.7393                       | 10,741,391                            |
|                             | 0.0060            | 0.7393                       | 11,717,881                            |
|                             | 0.0065            | 0.7393                       | 12,694,371                            |
|                             | 0.0070            | 0.7393                       | 13,670,861                            |
| 3/4 cent                    | 0.0075            | 0.7393                       | 14,647,351                            |
|                             | 0.0080            | 0.7393                       | 15,623,841                            |
|                             | 0.0085            | 0.7393                       | 16,600,331                            |
|                             | 0.0090            | 0.7393                       | 17,576,821                            |
| .                           | 0.0095            | 0.7393                       | 18,553,311                            |
| 1 cent                      | 0.0100            | 0.7393                       | 19,529,801                            |
| 2 cent                      | 0.0200            | 0.7393                       | 39,059,602                            |
| 3 cent                      | 0.0300            | 0.7393                       | 58,589,403                            |
| 4 cent                      | 0.0400            | 0.7393                       | 78,119,204                            |
| 5 cent                      | 0.0500            | 0.7393                       | 97,649,005                            |
| 6 cent                      | 0.0600            | 0.7393                       | 117,178,806                           |
| 7 cent                      | 0.0700            | 0.7393                       | 136,708,606                           |
| 8 cent                      | 0.0800            | 0.7393                       | 156,238,407                           |
| 9 cent                      | 0.0900            | 0.7393                       | 175,768,208                           |
| 10 cent                     | 0.1000            | 0.7393                       | 195,298,009                           |

## 6. What is the purpose of the Five-Year Forecast?

For many years, the annual operating budget was developed without analysis of the impact on future years. Staff began developing a three-year forecast and formalized a five-year forecast in FY18 (effective December 13, 2017) as a tool to begin to understand how decisions made for the current and upcoming year will impact future years. The five-year forecast provides an early look at potential gaps between revenue and expenses. The five-year forecast includes a conservative approach to revenue projection and includes anticipated changes in personnel cost and expense growth rates based on historical Consumer Price Index (CPI).

In addition to the five-year forecast the city implemented a two-year budget process in FY18. This allows expenditures to be budgeted and controlled as not to exceed current and projected revenues in each year of the biennial. Although years three through five of the five-year forecasts may not be balanced, it is important to note that the first two years which reflect the upcoming biennial are balanced. In the current five-year forecast, both FY24 and FY25 are balanced. Decisions needed to balance years three through five will be made as those years become part of the biennial.

## 7. What happens in years 3-5 in the five-year forecast? How do you address the variance?

The City of Dallas conducts an annual budget development process. The City Manager presents a balanced biennial budget to City Council each year in September and the second year of the biennial becomes the starting point for the next biennial budget year. It is a rolling biennial budget. Each year starting in January, staff uses preliminary projections of property and sales tax revenue to create the starting point for the upcoming budget development cycle. The budget development process is a collaborative process. From May to July, City executives meet with department staff to review and discuss budget requests and the impact of proposed changes on service delivery. Working together we identify strategies to solve complex issues and focus on future outcomes. This method has proven to be effective and results in a balanced biennial budget presented to the City Council.

## 8. Please provide a revised five-year forecast as requested by Council Member Mendelsohn.

Appendix C is the revised five-year forecast based on specific increases in revenues and expenditures requested by Council Member Mendelsohn. The request was made to increase property tax revenue by \$25 million for new construction, adjust sales tax growth factors, and increase police and fire pension contributions by \$125 million annually. The result of these changes worsens the five-year forecast including making

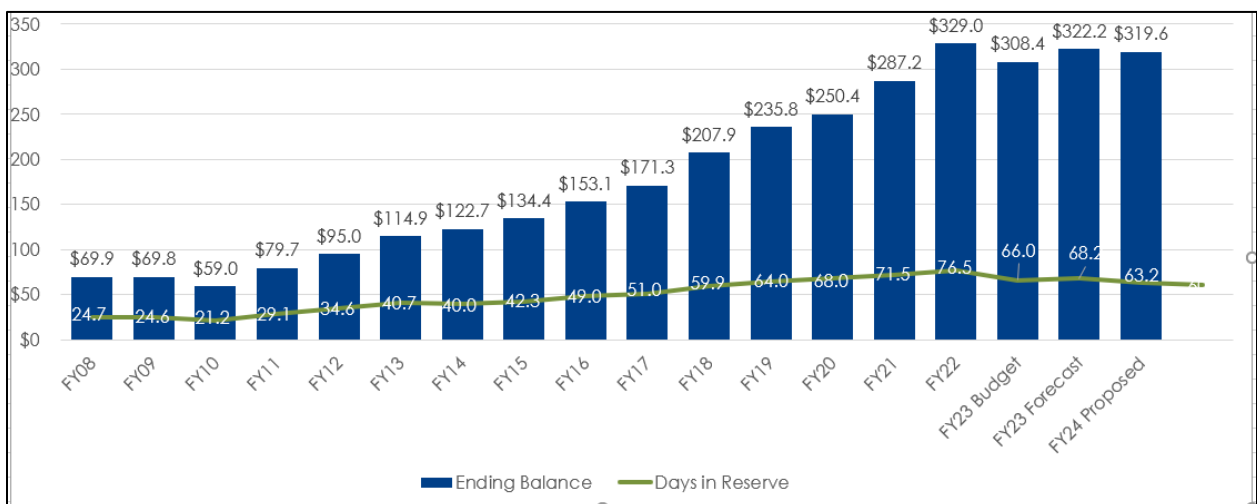
FY24 and FY25 biennial out of balance. This forecast reflects the Council Members request and is not a forecast agreed to by staff.

**9. Explain General Fund Reserves.**

The General Fund unassigned fund balance reflects the reserves of the General Fund. Prior to December 13, 2017, the Financial Management Performance Criteria (FMPC) required a minimum reserve of 30-days of General Fund operating expenses. The city maintained less than 30-days from FY08-FY11. The City increased the General Fund unassigned fund balance required minimum from 30 days to 40-days on December 13, 2017, and the City maintained more than 40 days from FY18-FY21.

The minimum number of days was increased again from 40-days to a minimum of 50-days but not more than 70 days on June 9, 2021. This reserve level has remained above the required 50-day minimum since FY21. The FY24 and FY25 biennial budget reflects reserve levels above the minimum 50-days. The historical and projected fund balance is reflected in the chart below.

The chart shows that the amount of reserve in FY10 was \$59.0 million, and for FY24 the reserve level is budgeted to be \$319.6 million. This is a change from 21.2 days to 63.2 days during this same time period. We have significantly improved our reserve levels which is a sign of strong financial management.





**10. What is a full-time equivalent (FTE)? How do you budget for FTEs each year?**

Full-Time Equivalent (FTE) is a budget calculation that counts the number of personnel hours funded for the fiscal year. One full-time equivalent (FTE) equals 2,080 hours. An FTE counts 40 hours per week x 52 weeks per year which equals 2,080 hours. DFR uniform FTEs equal 2,808 and are an exception depending upon their assignment and hours of work.

Not all full-time positions are funded for 100% occupancy throughout the fiscal year. FTEs are calculated to consider vacancy and position turnover that may occur. Additionally, multiple part-time and temporary positions may be added together to equal one FTE.

The FY24 budget includes funding for FTEs needed to deliver services and does not assume positions that have little chance of being filled in a fiscal year. Departments provide FTE assumptions regarding positions and any savings from vacant positions are funded as vacancy savings.

The FY24 General Fund budget assumes \$38.1 million for vacancy savings. This is the amount that we reduced the General Fund by to account for the vacancy rate. Any additional vacancy savings is frequently used for overtime, day labor, or temporary help needed by a department to deliver their services.

Additionally, the budget for additional staffing for both the Dallas Police Department and Dallas Fire Rescue reflects the prorated cost for employees assuming that they will be hired for different academy classes throughout the year, and we will only pay for a partial year in FY24. For example, the cost of the additional Fire Rescue FTEs and additional Police Recruit FTE hiring is based on the timing of the classes as reflected in the tables below. The FY25 budget will then assume the full-year cost for these employees regardless of which class they started in because we will need to pay them for 12-months in FY25.

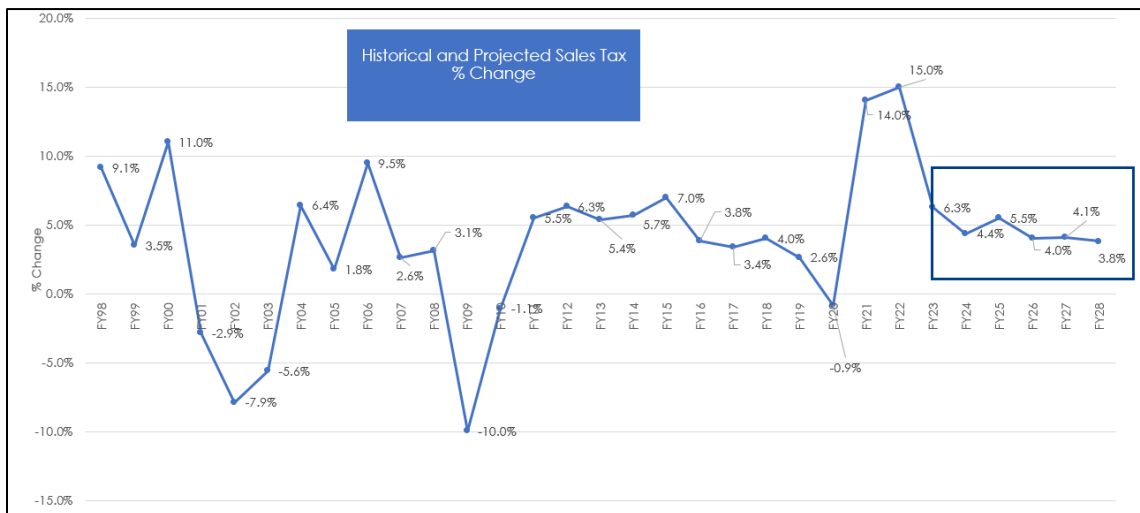
| <b>Dallas Fire Rescue Projected Hiring</b> |                        |                |             |                                  |
|--|------------------------|----------------|-------------|----------------------------------|
|  | <b>Prorated Salary</b> | <b>Pension</b> | <b>FICA</b> | <b>Cost of Recruit per Class</b> |
| Class A - Oct 2023 (Lateral)               | 80,075                 | 27,626         | 1,161       | 108,862                          |
| Class B - Jan 2024 (Rookie)                | 46,420                 | 16,015         | 673         | 63,108                           |
| Class B - Jan 2024 (Lateral)               | 59,292                 | 20,456         | 860         | 80,608                           |
| Class C - April 2024 (Lateral)             | 41,578                 | 14,345         | 603         | 56,526                           |
| Class D - July 2024 (Lateral)              | 20,562                 | 7,094          | 298         | 27,954                           |

| Dallas Police Projected Hiring |                 |         |      |                           |
|--------------------------------|-----------------|---------|------|---------------------------|
|                                | Prorated Salary | Pension | FICA | Cost of Recruit per Class |
| Class 398 - Nov 2023           | 64,628          | 22,297  | 937  | 87,862                    |
| Class 399 - Jan 2024           | 51,231          | 17,675  | 743  | 69,648                    |
| Class 400 - Feb 2024           | 42,878          | 14,793  | 622  | 58,292                    |
| Class 401 - April 2024         | 31,741          | 10,951  | 460  | 43,151                    |
| Class 403 - June 2024          | 20,604          | 7,108   | 299  | 28,011                    |
| Class 404 - Aug 2024           | 9,467           | 3,266   | 137  | 12,870                    |
| Class 405 - Sep 2024           | 1,114           | 384     | 16   | 1,514                     |

**11. What is the five-year forecast for sales tax revenue and given actual receipts in FY21 and FY22, should the forecast be higher?**

Over the last 30 years, sales tax revenue averages 4.2% year-over-year growth. During the onset of COVID-19 in FY20, we realized a decline in sales tax of just under 1%. As a result of pent-up demand and inflation coming out of the pandemic, we realized 14% and 15% growth in FY21 and FY22 respectively. Our current forecast is that we will have 6.3% growth during the current year, FY23. It should be noted that three of the last four months (March, April, and June 2023), we received less sales tax revenue from the State Comptroller than we did for those same months in 2022.

Our contract economist, Dearmon Analytics, has advised us that sales tax will not continue at the unprecedented growth rates experienced recently but will return to a more historic growth rate. Again, our 30-year average is 4.2% growth. Therefore, our five-year forecast as recommended by our contract economist includes the following: 4.4% in FY24, 5.5% in FY25, 4.0% in FY26, 4.1% in FY27, and 3.8% in FY28.



**12. Provide a comparison of sales tax to other cities.**

Sales tax revenues are historically the most volatile General Fund revenue. The growth rates in FY21 and FY22 were unprecedented and unexpected by other cities in North Texas as well. This growth rate is not expected to continue in future fiscal years as noted by our contract economist and does not reflect the historical growth realized by Dallas.

The chart below reflects the budget vs actual receipts for sales tax for other North Texas cities. The variance columns are the difference between budget and actual receipts for each city.

| City           | FY21 Sales Tax Budget | FY21 Actuals  | \$ Variance  | % Variance to Budget | FY22 Sales Tax Budget | FY22 Actuals  | \$ Variance  | % Variance to Budget |
|----------------|-----------------------|---------------|--------------|----------------------|-----------------------|---------------|--------------|----------------------|
| Dallas*        | \$296,324,365         | \$354,287,641 | \$57,963,276 | 19.6%                | \$344,283,066         | \$407,309,124 | \$63,026,058 | 18.3%                |
| Richardson     | 30,672,253            | 47,476,998    | 16,804,745   | 54.8%                | 39,383,266            | 55,039,113    | 15,655,847   | 39.8%                |
| DeSoto         | 10,535,000            | 13,205,204    | 2,670,204    | 25.3%                | 11,960,000            | 12,849,581    | 889,581      | 7.4%                 |
| Denton         | 37,103,084            | 45,404,857    | 8,301,773    | 22.4%                | 46,246,938            | 53,264,725    | 7,017,787    | 15.2%                |
| Addison        | 12,330,000            | 14,881,277    | 2,551,277    | 20.7%                | 13,700,000            | 15,997,283    | 2,297,283    | 16.8%                |
| Grand Prairie  | 33,145,623            | 39,760,993    | 6,615,370    | 20.0%                | 43,657,270            | 46,306,003    | 2,648,733    | 6.1%                 |
| Arlington      | 61,594,299            | 73,778,424    | 12,184,125   | 19.8%                | 73,372,505            | 83,977,216    | 10,604,711   | 14.5%                |
| Garland        | 28,998,126            | 34,364,679    | 5,366,553    | 18.5%                | 33,843,767            | 41,479,758    | 7,635,991    | 22.6%                |
| Mesquite       | 33,605,000            | 38,721,730    | 5,116,730    | 15.2%                | 36,226,060            | 43,675,437    | 7,449,377    | 20.6%                |
| Farmers Branch | 16,330,000            | 18,680,207    | 2,350,207    | 14.4%                | 17,850,000            | 23,848,304    | 5,998,304    | 33.6%                |
| Irving         | 70,677,259            | 78,228,532    | 7,551,273    | 10.7%                | 76,773,020            | 91,301,955    | 14,528,935   | 18.9%                |
| Plano          | 84,879,855            | 92,525,917    | 7,646,062    | 9.0%                 | 87,149,229            | 108,387,048   | 21,237,819   | 24.4%                |
| Fort Worth     | \$182,885,742         | \$188,151,694 | \$5,265,952  | 2.9%                 | \$182,885,742         | \$218,292,232 | \$35,406,490 | 19.4%                |

\*Reflects Adopted Budget  
 Source: City Budget documents

**13. Please provide information on the relocation of Office of Arts & Culture administrative offices. What are the contractual services that will be reallocated? Do you pay that in rent at Majestic?**

Office of Arts & Culture (OAC) is reallocating \$190,000 from contractual services for relocation from the Majestic Theater. The relocation will ensure ADA accessibility and administrative offices provide a location that is fully accessible to artists and external stakeholders. Currently, the Majestic Theater is not ADA accessible and only metered parking is available for visitors to administrative offices at the Majestic.

Contractual services are allocated from Miscellaneous Special Services and includes savings from the Meyerson Symphony Center transition. OAC does not pay rent at the Majestic since it is a city-owned building.

**14. How much of the General Obligation (GO) bonds outstanding is associated with 2017 bond program?**

The total general-purpose debt outstanding (principal only) as of September 30, 2023, is \$1.9 billion and of this amount \$1.7 billion reflects debt outstanding for previously authorized General Obligation (GO) bond programs. The total amount of bonds outstanding associated with the 2017 GO bond program is \$781.7 million.

| Issue Name  | Issue Date | Original Issue Amount   | True Interest Cost | Outstanding Principal   | GO Bond Programs        | 2017 GO Bond Program  |
|---|------------|-------------------------|--------------------|-------------------------|-------------------------|-----------------------|
| GO Pension Bonds (Current Interest), Taxable Series 2005A     | 2/16/2005  | 186,575,000             | 5.0%               | 50,000,000              |                         |                       |
| GO Pension Bonds (Capital Appreciation), Taxable Series 2005B | 2/16/2005  | 137,772,609             | 5.4%               | 45,315,416              |                         |                       |
| GO Bonds (Build America Bonds), Taxable Series 2010B          | 3/30/2010  | 85,380,000              | 4.7%               | 53,740,000              | 53,740,000              |                       |
| GO Refunding and Improvement Bonds, Series 2014               | 12/22/2014 | 529,365,000             | 2.5%               | 305,875,000             | 305,875,000             |                       |
| GO Refunding and Improvement Bonds, Series 2015               | 12/10/2015 | 195,075,000             | 3.1%               | 119,195,000             | 119,195,000             |                       |
| GO Refunding and Improvement Bonds, Series 2017               | 12/12/2017 | 301,960,000             | 2.9%               | 212,600,000             | 212,600,000             |                       |
| GO Refunding Bonds, Backpay Lawsuit 1, Series 2018B           | 8/7/2018   | 58,715,000              | 3.3%               | 50,105,000              |                         |                       |
| GO Refunding Bonds, Backpay Lawsuit 2, Series 2019B           | 5/15/2019  | 153,950,000             | 2.7%               | 123,150,000             |                         |                       |
| GO Improvement Bonds, Series 2019A (2006, 2012, and 2017 BP)  | 5/15/2019  | 235,595,000             | 2.7%               | 188,475,000             | 188,475,000             | 129,200,914           |
| GO Refunding and Improvement Bonds, Series 2020A              | 11/12/2020 | 208,875,000             | 1.9%               | 146,205,000             | 146,205,000             | 124,593,609           |
| GO Refunding Bonds, Taxable Series 2020B                      | 11/12/2020 | 76,920,000              | 0.8%               | 37,395,000              | 37,395,000              |                       |
| GO Refunding & Improvement Bonds, Series 2021                 | 11/18/2021 | 237,115,000             | 1.7%               | 201,570,000             | 201,570,000             | 159,817,641           |
| GO Improvement Bonds, Taxable Series 2021                     | 11/18/2021 | 3,135,000               | 1.6%               | 2,820,000               | 2,820,000               | 2,820,000             |
| GO Refunding and Improvement Bonds, Series 2023A              | 6/6/2023   | 381,135,000             | -                  | 381,135,000             | 381,135,000             | 365,295,000           |
| GO Refunding and Improvement Bonds, Series 2013A              | 8/9/2013   | 30,700,000              | -                  | 30,700,000              | 30,700,000              |                       |
| <b>Total GO Bonds</b>   |            | <b>\$ 2,822,267,609</b> |                    | <b>\$ 1,948,280,416</b> | <b>\$ 1,679,710,000</b> | <b>\$ 781,727,164</b> |

Of the \$1.05 billion authorized for the 2017 GO bond program, all bonds have been issued except \$134.8 million. The table below shows the amounts authorized by voters and the amount of bonds issued and remaining within each proposition. So far, we have issued five tranches of bonds for the 2017 GO bond program totaling \$915.2 million and have one additional issuance planned for FY24.

| Proposition   | Amount Authorized    | Amount Issued to Date | Amount Unissued    |
|---|----------------------|-----------------------|--------------------|
| <b>2017 Bond Program- Authorized by voters in November 2017</b>               |                      |                       |                    |
| (A) Street and Transportation Improvements                                    | 533,981,000          | 502,225,000           | 31,756,000         |
| (B) Parks and Recreation Facilities   | 261,807,000          | 188,836,000           | 72,971,000         |
| (C) Fair Park Improvements  | 50,000,000           | 47,420,000            | 2,580,000          |
| (D) Flood Protection and Storm Drainage Improvements                          | 48,750,000           | 37,660,000            | 11,090,000         |
| (E) Library Facilities and Improvements                                       | 15,589,000           | 15,589,000            | -                  |
| (F) Cultural and Performing Arts Facilities                                   | 14,235,000           | 14,235,000            | -                  |
| (G) Public Safety Facilities  | 32,081,000           | 30,039,000            | 2,042,000          |
| (H) City Hall and City Service and Admin. Facilities Repairs and Improvements | 18,157,000           | 11,286,000            | 6,871,000          |
| (I) Economic Development Program  | 55,400,000           | 47,912,000            | 7,488,000          |
| (J) Housing Facilities for the Homeless                                       | 20,000,000           | 20,000,000            | -                  |
| <b>Total 2017 Bond Program</b>  | <b>1,050,000,000</b> | <b>915,202,000</b>    | <b>134,798,000</b> |

**15. Is it possible to lower ambulance fees for residents?**

Dallas Fire Rescue fee for ambulance services is based on the results of the review of fees and charges that occurs at least once every four years in accordance with Financial Management Performance Criteria #12 – User Fees Review. Prior to FY20, the city charged residents \$93 less than the full cost of \$1,578 that was charged to non-residents for ambulance billing. The current fee for both residents and non-residents is \$1,578.

The results of the 2023 fee review were presented to City Council as part of the FY24 City Manager's Recommended Budget on August 8. The new fee of \$1,473 is recommended for both residents and non-residents and is consistent with the 2023 fee review.

Proposed fee adjustments that lower the fee may result in lower revenue to the city and therefore would require a corresponding adjustment in expenses.

**16. Please provide a list of American Rescue Plan Act (ARPA) funds that result in new programs or services.**

Appendix D is the summary of ARPA funding with ongoing costs provided.

**17. Please provide an analysis of median home value and tax bill by City Council District.**

Appendix E is an analysis of median home value and tax bill by City Council District. The attachment shows the median market value for FY23 and FY24 for each city council district. We have provided a FY23 tax bill comparison to FY24 assuming (1) no exemption, (2) 20% homestead exemption, and (3) 20% homestead exemption plus an over-65/disabled exemption. For FY23, the tax rate is 74.58¢ and for FY24, the proposed tax rate is 73.93¢.

**18. Please provide an updated Taxpayer Impact Statement that includes the proposed tax rate and no-new-revenue (NNR) scenario.**

Appendix F is an updated Taxpayer Impact Statement that includes the proposed tax rate and no-new-revenue (NNR) scenario.

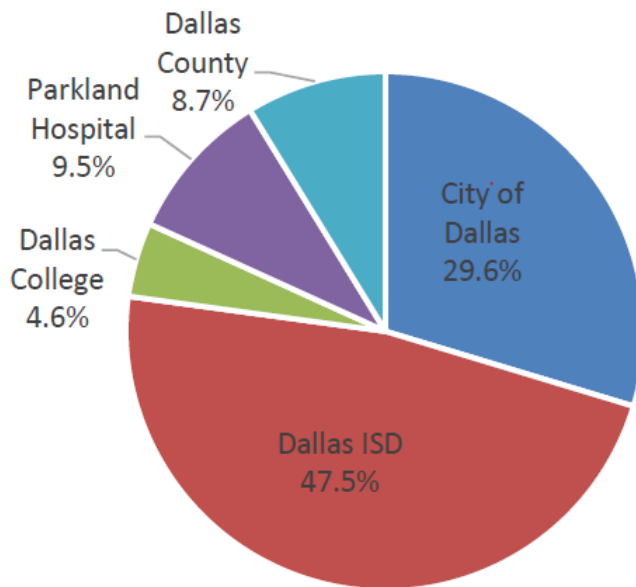
The first scenario provides information for a residential property valued at \$100,000, \$500,000, and \$1,000,000. We have compared the current year tax rate of 74.58¢ to the proposed tax rate of 73.93¢ for each valuation and added water utilities, storm drainage, and sanitation to the total statement.

The second scenario provides information for a residential property valued at \$100,000, \$500,000, and \$1,000,000. We have compared the current year tax rate

of 74.58¢ to the no-new revenue tax rate of 68.14¢ for each valuation and added water utilities, storm drainage, and sanitation to the total statement.

**19. What percent of the resident’s property tax bill goes to the City of Dallas?**

Property taxes are paid not only to the City of Dallas, but also to other taxing entities including the school district, Dallas County, Parkland Hospital, and Dallas College (formerly DCCCD). Each jurisdiction sets its own tax rate. The largest share of a Dallas homeowner’s property taxes is for the school district. The graphic below shows the share of your tax bill paid to each jurisdiction, assuming the property is located within Dallas County and Dallas Independent School District. Dallas extends to four counties and 18 school districts, so percentages will vary, depending on where your property is located. The City of Dallas share is 29.6 percent. The tax rate for DISD was originally stated at 1.1849 and it has been restated at 1.184935 a difference of 0.000035. No percentages changed from the previous revision.



**20. What does the historical overtime spend for the Dallas Police Department?**

| FY                                 | Budget     | ARPA      | Budget     | Actual     | Variance   |
|------------------------------------|------------|-----------|------------|------------|------------|
| FY13                               | 10,260,056 | -         | 10,260,056 | 12,001,154 | 1,741,098  |
| FY14                               | 10,453,713 | -         | 10,453,713 | 12,301,371 | 1,847,658  |
| FY15                               | 11,146,727 | -         | 11,146,727 | 15,694,568 | 4,547,841  |
| FY16                               | 19,533,384 | -         | 19,533,384 | 25,501,150 | 5,967,766  |
| FY17                               | 16,133,037 | -         | 16,133,037 | 26,259,454 | 10,126,417 |
| FY18                               | 20,993,171 | -         | 20,993,171 | 25,485,687 | 4,492,516  |
| FY19                               | 25,631,301 | -         | 25,631,301 | 30,060,429 | 4,429,128  |
| FY20                               | 26,497,894 | -         | 26,497,894 | 33,134,326 | 6,636,432  |
| FY21                               | 30,385,026 | -         | 30,385,026 | 35,131,070 | 4,746,044  |
| FY22                               | 19,557,368 | 8,500,000 | 28,057,368 | 37,485,540 | 9,428,172  |
| FY23*                              | 28,025,879 | 8,500,000 | 36,525,879 | 44,776,069 | 8,250,190  |
| *Year-End Forecast as of July 2023 |            |           |            |            |            |

**21. What is accounted for in the \$311k for the mounted elimination reduction?**

Operating expenses totaling \$311k are summarized below. Expenses not accounted for in this amount are listed below.

- a. One existing civilian position (approximately \$54k in salary, pension, FICA, benefits).
- b. Three new positions previously approved for FY24 (approximately \$95k in first year costs).
- c. Total expenses for 4 civilians in FY24 is approximately \$148,860.

True expense total including civilian salaries is approximately \$459,860.

| Object Code              | Amount         | Notes   |
|--------------------------|----------------|---|
| 2111 - Office Supplies   | 3,806          |   |
| 2170 - Water-Sewer       | 11,281         | Water service for stables at Fair Park          |
| 2241 - Animal Food       | 65,515         | Food for horses                                 |
| 2280 - Other Supplies    | 36,590         | Wood shavings, barn tools, horse paraphernalia  |
| 2850 - Live Stock        | 10,000         | Purchase of horses                              |
| 3098 - Day Labor         | 58,928         | For cleaning of stalls and pollution prevention |
| 3099 - Misc Special Svcs | 124,877        | Vet and farrier services                        |
| <b>Total Expense</b>     | <b>310,997</b> |   |

**22. Provide an overview of the cost allocation process as it relates to ITS sacred code increases. Please reference new applications from ARPA to the Data Fund and departments that are impacted by charges.**

Information & Technology Services (ITS) is an Internal Service Fund used to account for IT services for which the City charges other departments and outside customers. The funds are used to acquire, operate, and maintain information technology equipment, software, and to provide professional and internal support services. ITS charges are accounted for in the City's General, Enterprise, Internal and Other Service funds. Costs are accumulated and allocated either city-wide based on FTEs or to a specific department or end user for individually assigned licenses, dedicated systems, and support services.

The City Manager's FY24 proposed budget includes increased investments in IT. Most of the increases in the allocations to departments are accounted for in the following line-item object codes:

- 3053 Data Circuits Billing – Voice and data circuits used for internet services, network connections and to support various business operations
- 3430 Data Services – Desktop and laptop computer support, Microsoft & Office 365 licenses
- 3434 Programming – Cost to acquire, operate and maintain software, applications and systems supported by ITS staff

Major budget items accounting for the increases in FY24 includes operation and maintenance for software and services acquired with CRF/ARPA grant funds which were used to improve service delivery, expand teleworking capabilities, and to strengthen and protect IT network and computer performance. Examples include Salesforce for Accounts Payable management, network management tools, Cisco Webex, and network bandwidth upgrades at City sites (see first table below). You will see the largest increase in DBI for Tableau licenses. The remaining costs are allocated city-wide.

Increases for new and existing agreements are included in the FY24 proposed Budget. Examples are network managed services, SAP managed services, Advantage Financial System, Neogov and Disaster Recovery as a Service (see second table below). These costs are allocated city-wide.



DATE September 5, 2023

SUBJECT **Responses to Questions Regarding the City Manager's Recommended Biennial Budget for FY24 and FY25 (Sixth Set)**

PAGE 17 of 18

| <b>FY 2024 PROPOSED BUDGET FOR ITEMS PREVIOUSLY FUNDED WITH ARPA GRANT</b> |                             |
|--|-----------------------------|
| <b>DESCRIPTION</b>   | <b>FY24 PROPOSED BUDGET</b> |
| Granicus Citizen Communications Subscription                               | \$94,415.00                 |
| Salesforce Subscription for CCO A/P Management                             | \$182,396.00                |
| Chat Bot Software Subscription   | \$158,711.00                |
| Tableau Enterprise Server for DBI Dashboards                               | \$813,028.00                |
| End-Point PC Security Subscription   | \$300,416.00                |
| Network Management Tools - Nozomi  | \$251,955.00                |
| Network Management Tools - IXIA  | \$69,101.00                 |
| Network Management Tools - Workload  | \$168,267.00                |
| Network Management Tools - NetScout  | \$167,415.00                |
| Okta MFA Lifecycle Software Subscription                                   | \$751,854.00                |
| BeyondTrust Remote Access Subscription                                     | \$33,280.00                 |
| Cisco Webex Teleconferencing Subscription                                  | \$533,016.00                |
| Computrace Security Subscriptions  | \$231,300.00                |
| Adobe for Electronic Signatures  | \$466,020.00                |
| LIB Digital Divide Public Use Laptops Microsoft EA                         | \$100,000.00                |
| LIB Digital Divide Public PCs Deep Freeze Software                         | \$36,740.00                 |
| Mobile Devices & Hotspots for City Staff                                   | \$72,000.00                 |
| Apptio IT Investment SaaS  |                             |
| Network Bandwidth Upgrades at City Sites                                   | \$7,690,035.00              |
| <b>TOTAL</b>   | <b>\$12,485,759.00</b>      |

| <b>FY 2024 PROPOSED BUDGET NEW AGREEMENTS AND INCREASES TO EXISTING CONTRACTS FOR ITS</b> |                                |     |
|---|--------------------------------|-----|
| <b>DESCRIPTION</b>  | <b>FY24 PROPOSED INCREASES</b> |     |
| AT&T Managed Services   | \$249,000.00                   |     |
| Internet Circuits   | \$49,320.00                    | New |
| SAP Managed Services  | \$275,000.00                   |     |
| Adobe Enterprise Licenses   | \$159,000.00                   |     |
| eDiscovery Platform   | \$8,000.00                     |     |
| Oracle Enterprise Database  | \$75,000.00                    |     |
| Xshield Microsegmentation for Cyber Security  | \$181,000.00                   |     |
| Okta  | \$358,000.00                   |     |
| Crowdstrike   | \$290,476.00                   | New |
| Gartner for Technical Professionals   |                                |     |
| Membership for ITS and DBI  | \$790,000.00                   |     |
| Advantage Financial System  | \$620,000.00                   |     |
| POSSE   | \$182,000.00                   |     |
| Neogov  | \$90,000.00                    |     |
| Disaster Recovery as a Service  | \$412,500.00                   | New |
| Webstreaming Services for Council Meetings  | \$84,000.00                    |     |
| <b>TOTAL</b>  | <b>\$3,823,296.00</b>          |     |

We will continue to provide responses to your unanswered budget questions over the next couple of weeks. Please contact me or Janette Weedon, Director of Budget and Management Services, if you need additional information.



**Jack Ireland**  
 Chief Financial Officer

- c: T.C. Broadnax, City Manager  
 Tammy Palomino, Interim City Attorney  
 Mark Swann, City Auditor  
 Bilierae Johnson, City Secretary  
 Preston Robinson, Administrative Judge  
 Kimberly Bazor Tolbert, Deputy City Manager  
 Jon Fortune, Deputy City Manager
- Majed A. Al-Ghafry, Assistant City Manager  
 M. Elizabeth (Liz) Cedillo-Pereira, Assistant City Manager  
 Dr. Robert Perez, Assistant City Manager  
 Carl Simpson, Assistant City Manager  
 Genesis D. Gavino, Chief of Staff to the City Manager  
 Directors and Assistant Directors

## Appendix A

| Expenditures                      | FY14          | FY15          | FY16          | FY17          | FY18          | FY19          | FY20          | FY21          | FY22          | FY23                       | FY24          |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------------|---------------|
| General Fund                      | 1,118,399,892 | 1,166,685,000 | 1,144,800,000 | 1,229,338,885 | 1,278,846,913 | 1,365,966,274 | 1,438,089,000 | 1,437,039,483 | 1,535,018,900 | 1,706,814,187              | 1,844,634,000 |
| Aviation                          | 61,184,205    | 86,544,784    | 93,875,967    | 99,187,992    | 127,028,405   | 144,132,819   | 158,255,683   | 112,758,320   | 142,389,852   | 163,476,405                | 184,832,684   |
| Convention and Event Services     | 65,306,836    | 77,345,050    | 82,938,892    | 96,403,076    | 97,787,266    | 108,647,915   | 114,358,254   | 85,832,581    | 100,819,948   | 113,231,392                | 137,145,998   |
| Development Services              | 25,262,223    | 26,838,534    | 30,696,618    | 36,090,295    | 32,376,190    | 34,571,119    | 34,550,990    | 36,544,103    | 38,383,670    | 43,830,455                 | 53,952,347    |
| Municipal Radio                   | 2,379,435     | 2,061,761     | 2,054,549     | 2,032,482     | 2,051,318     | 2,076,728     | 2,067,782     | 1,875,612     | 1,815,740     | 1,003,095                  | 636,398       |
| Sanitation <sup>2</sup>           | -             | -             | 86,480,147    | 95,946,054    | 102,279,097   | 112,653,465   | 122,129,201   | 128,413,418   | 139,536,992   | 143,785,140                | 153,689,531   |
| Storm Water Drainage Management   | 55,011,250    | 53,598,761    | 51,416,846    | 53,007,769    | 55,936,837    | 58,436,837    | 60,936,837    | 66,329,747    | 69,314,586    | 72,433,742                 | 80,093,972    |
| Water Utilities                   | 595,314,797   | 614,521,177   | 645,128,387   | 657,464,737   | 667,471,388   | 665,491,395   | 681,220,919   | 714,778,341   | 722,432,650   | 761,226,160                | 791,275,376   |
| Debt Service <sup>4</sup>         | 234,511,248   | 229,908,362   | 255,325,736   | 261,865,145   | 267,322,998   | 296,200,044   | 305,451,298   | 316,672,860   | 348,776,403   | 412,314,869                | 420,687,511   |
| Additional Resources <sup>3</sup> | -             | -             | -             | -             | -             | -             | -             | 74,176,634    | 387,144,206   | 127,781,943                | 166,677,152   |
| Total Operating Budget            | 2,157,369,886 | 2,257,503,429 | 2,392,717,142 | 2,531,336,435 | 2,631,100,412 | 2,788,176,596 | 2,917,059,964 | 2,974,421,099 | 3,485,632,947 | 3,545,897,388              | 3,833,624,969 |
| Capital                           | 654,243,307   | 549,373,799   | 704,755,806   | 524,667,004   | 492,055,538   | 798,023,188   | 872,440,099   | 879,712,119   | 863,435,019   | 959,209,763                | 794,619,446   |
| Total Budget <sup>1</sup>         | 2,811,613,193 | 2,806,877,228 | 3,097,472,948 | 3,056,003,439 | 3,123,155,950 | 3,586,199,784 | 3,789,500,063 | 3,854,133,218 | 4,349,067,966 | 4,505,107,151              | 4,628,244,415 |
| Year-Over-Year Growth             |               | -0.2%         | 10.4%         | -1.3%         | 2.2%          | 14.8%         | 5.7%          | 1.7%          | 12.8%         | 3.6%                       | 2.7%          |
|                                   |               |               |               |               |               |               |               |               |               | <b>Average (FY14-FY24)</b> | 5.2%          |

**Notes:**

<sup>1</sup>Total Budget includes all Funds - including Enterprise Funds, 2017 Bond Program, and Additional Resources added to the annual budget document in FY21 for transparency.

<sup>2</sup>Sanitation converted to an Enterprise Fund in FY16 - part of General Fund prior to FY16.

<sup>3</sup>Additional Resources - increase in FY22 due to ARPA funding.

<sup>4</sup>Debt Service increase due to issuance of bonds for 2006, 2012, and 2017 bond programs, adding fleet purchases to debt service, and additional certificates of obligation for street improvements.



| General Fund (\$ in millions)               |                      |                       |                       |                       |                       |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | FY 2023-24<br>Budget | FY 2024-25<br>Planned | FY 2025-26<br>Planned | FY 2026-27<br>Planned | FY 2027-28<br>Planned |
| Property Tax                                | \$ 1,054.6           | \$ 1,116.3            | \$ 1,175.6            | \$ 1,215.9            | \$ 1,257.6            |
| Sales Tax                                   | 463.0                | 490.8                 | 515.4                 | 541.1                 | 568.2                 |
| Franchise Fees                              | 126.6                | 126.0                 | 126.0                 | 126.0                 | 126.0                 |
| Other Revenue                               | 211.6                | 212.4                 | 214.5                 | 216.7                 | 218.8                 |
| Total Revenues                              | 1,855.9              | 1,945.5               | 2,031.5               | 2,099.7               | 2,170.6               |
| Non-uniform Pay & Overtime                  | 312.8                | 326.3                 | 336.1                 | 346.1                 | 356.5                 |
| Non-uniform Pension                         | 43.2                 | 45.5                  | 46.9                  | 48.3                  | 49.7                  |
| Uniform Pay & Overtime                      | 619.2                | 660.5                 | 696.8                 | 735.2                 | 775.6                 |
| Uniform Pension                             | 188.7                | 194.9                 | 205.6                 | 216.9                 | 228.8                 |
| Health Benefits                             | 97.6                 | 103.5                 | 110.7                 | 118.5                 | 126.8                 |
| Other Personnel Services                    | 27.4                 | 28.3                  | 29.1                  | 30.0                  | 30.9                  |
| Personnel Services                          | 1,288.9              | 1,358.9               | 1,425.2               | 1,494.9               | 1,568.3               |
| Supplies                                    | 92.2                 | 94.7                  | 99.5                  | 104.5                 | 109.7                 |
| Contractual                                 | 530.7                | 544.9                 | 572.2                 | 600.8                 | 630.8                 |
| Capital Outlay                              | 22.5                 | 20.5                  | 21.6                  | 22.7                  | 23.8                  |
| Reimbursements                              | (89.8)               | (92.5)                | (93.4)                | (94.3)                | (95.3)                |
| Other                                       | 0                    | 0                     | 8.8                   | 8.8                   | 8.9                   |
| Pension                                     | 125                  | 125                   | 125.0                 | 125                   | 125                   |
| Total Expenditures                          | 1,969.6              | 2,051.7               | 2,158.8               | 2,262.3               | 2,371.3               |
| Difference between Revenue and Expenditures | (113.7)              | (106.2)               | (127.3)               | (162.6)               | (200.7)               |
| Ending Fund Balance                         | \$ 209.5             | \$ 103.3              | \$ (24.0)             | \$ (186.6)            | \$ (387.3)            |
| Days of Reserve                             | 38.8                 | 18.4                  | (4.1)                 | (30.1)                | (59.6)                |

Request from City Council: Add \$25M to property tax for new construction FY25-FY28 (FY24 based on actual new construction); add 7% to Sales Tax in FY24, 6% in FY25, and 5% from FY26-FY28; and add \$125M annually for Pension.

| <b>ARPA Budget</b>                            |  |   |                      |                           |                           |  |
|---|--|---|----------------------|---------------------------|---------------------------|--|
| <b>Dept</b>                                   | <b>Use of Funds</b>  | <b>Strategic Priority</b>                     | <b>Total Funding</b> | <b>Ongoing Cost (Y/N)</b> | <b>Funded in GF (Y/N)</b> | <b>COMMENTS</b>  |
| BMS   | BMS Program Administration and Staff Cost  | Government Performance & Financial Management | 2,780,627            | N                         |                           |  |
| BMS   | Replace AMS financial system.  | Government Performance & Financial Management | 2,500,000            | N                         |                           | Ongoing maintenance funded in ITS.   |
| <b>Budget &amp; Management Services Total</b> |  |   | <b>5,280,627</b>     |                           |                           |  |
| BSD   | Purchase an expandable generator monitoring system.  | Government Performance & Financial Management | 165,000              | N                         |                           |  |
| BSD   | Facility retrofits - building, air filtration improvements, remote monitoring and control, and duct cleaning, etc.   | Transportation and Infrastructure             | 21,000,000           | N                         |                           |  |
| <b>Building Services Total</b>                |  |   | <b>21,165,000</b>    |                           |                           |  |
| CTS   | Security Assessment Funding - All Recommendations for Group A.   | Public Safety                                 | 6,425,750            | Y                         |                           | ARPA funding covered A & B priority items. Priority C items do not have an identified funding source. Installation ongoing. Ongoing maintenance anticipated in future years. |
| CTS   | City Marshals were provided to enhance security and safety   | Public Safety                                 | 195,000              | N                         |                           |  |
| <b>Court &amp; Detention Services Total</b>   |  |   | <b>6,620,750</b>     |                           |                           |  |
| DFR   | Ensure all Dallas firefighters have completed paramedic school by eliminating the backlog of paramedic training.   | Public Safety                                 | 8,500,000            | N                         |                           | Funding allocated for backlog. No additional funding needed for backlog.   |
| DFR   | Ensure Dallas rescue vehicles are ready to respond by replacing 35 rescues with stretcher, LifePak15, and disinfecting UV equipment.   | Public Safety                                 | 11,500,000           | N                         |                           |  |
| DFR   | Equip Dallas Fire-Rescue to meet public health needs, including handheld radios, chest compression devices, priority dispatch software, and medication inventory management systems. | Public Safety                                 | 6,200,000            | N                         |                           |  |
| DFR   | Fire overtime  | Public Safety                                 | 1,128,405            | Y                         | Y                         | FY24 Budget includes funding for overtime.   |
| DFR   | Fire overtime  | Public Safety                                 | 6,682,970            | Y                         | Y                         | FY24 Budget includes funding for overtime.   |
| <b>Dallas Fire Rescue Total</b>               |  |   | <b>34,011,375</b>    |                           |                           |  |
| DPD   | Purchase additional body-worn cameras -in FY22 and FY23.   | Public Safety                                 | 365,002              | Y                         | Y                         | Axon contract funded in in FY24.   |
| DPD   | Purchase camera equipment for interview rooms - in FY22 and FY23.  | Public Safety                                 | 303,645              | N                         |                           |  |
| DPD   | Replacement of Tasers and Licenses   | Public Safety                                 | 2,408,530            | Y                         | Y                         | Axon contract funded in FY24.  |
| DPD   | Software for property room.  | Public Safety                                 | 300,000              | N                         |                           |  |
| DPD   | Police overtime  | Public Safety                                 | 25,500,000           | y                         | y                         | FY24 Budget includes funding for overtime.   |
| DPD   | Squad Cars   | Public Safety                                 | 24,000,000           | Y                         | y                         | FY24 budget includes funding for squad cars.   |

| <b>ARPA Budget</b>                                   |   |   |                      |                           |                           |  |
|--|---|---|----------------------|---------------------------|---------------------------|--|
| <b>Dept</b>  | <b>Use of Funds</b>   | <b>Strategic Priority</b>                     | <b>Total Funding</b> | <b>Ongoing Cost (Y/N)</b> | <b>Funded in GF (Y/N)</b> | <b>COMMENTS</b>  |
| DPD  | Uniform/equipment cost for new police recruits - in FY22 and FY23   | Public Safety                                 | 1,990,000            | Y                         | Y                         | FY24 budget includes funding for uniform/equipment.                          |
| <b>Dallas Police Department Total</b>                |   |   | <b>54,867,177</b>    |                           |                           |  |
| DWU  | DWU unserved areas – extending water and sewer service to occupied areas of the city that are currently unserved.   | Transportation and Infrastructure             | 7,200,000            | N                         |                           |  |
| DWU  | DWU unserved areas – extending water and sewer service to occupied areas of the city that are currently unserved.   | Transportation and Infrastructure             | 30,226,891           | N                         |                           |  |
| <b>Dallas Water Utilities Total</b>                  |   |   | <b>37,426,891</b>    |                           |                           |  |
| ECO  | Operation of new economic development corporation.  | Economic Development                          | -                    | N/A                       |                           | Project moved from ARPA.   |
| <b>Office of Economic Development Total</b>          |   |   | <b>-</b>             |                           |                           |  |
| HOU  | Water and sewer infrastructure in partnership with development of affordable housing units.   | Housing and Homeless Solutions                | 10,000,000           | N                         |                           |  |
| HOU  | Preservation of affordable housing and water/sewer infrastructure improvements in qualified census tracts including: Freedmen's towns, Tenth Street Historical District, 5 Mile Neighborhood, and Joppa/Joppee (ARPA) | Housing and Homeless Solutions                | 13,450,000           | N                         |                           |  |
| <b>Housing and Neighborhood Revitalization Total</b> |   |   | <b>23,450,000</b>    |                           |                           |  |
| ITS  | On-going maintenance and support of business technology initiatives purchased   | Government Performance & Financial Management | 9,079,177            | Y                         |                           | FY24 and FY25 ITS budget includes ongoing costs previously funded with ARPA. |
| ITS  | Ongoing maintenance and support of security initiatives purchased with  | Government Performance & Financial Management | 5,920,823            | Y                         |                           | FY24 and FY25 ITS budget includes ongoing costs previously funded with ARPA. |
| <b>Information Technology Services Total</b>         |   |   | <b>15,000,000</b>    |                           |                           |  |
| IPS  | Equipment for Right Care program.   | Public Safety                                 | 200,000              | N                         |                           |  |
| <b>Integrated Public Safety Solutions Total</b>      |   |   | <b>200,000</b>       |                           |                           |  |
| LIB  | Funds for Library Strategic and Facility Master Plan to be matched by private funds.  | Workforce, Education and Equity               | 250,000              | N                         |                           |  |
| <b>Library Total</b>                                 |   |   | <b>250,000</b>       |                           |                           |  |
| MGT/COM  | Communication and Outreach  | Government Performance & Financial Management | 1,000,000            | N                         |                           |  |
| MGT/OCC  | Support people in crisis by providing mental health care, children/family services, food/essentials assistance, benefits/financial navigation, and contract oversight/technology (equity distribution).               | Workforce, Education and Equity               | 27,619,373           | N                         |                           |  |
| MGT/MCC  | Provide City Council District funding for relief to small businesses, nonprofits, or impacted industries based on established criteria.   | Workforce, Education and Equity               | 16,000,000           | N                         |                           |  |
| MGT/OEI  | Conduct needs assessment and form focus groups targeting veteran community.   | Housing and Homeless Solutions                | 75,000               | N                         |                           |  |
| MGT/OEI  | Provide eviction assistance services to individuals impacted by COVID-19 (\$250,000 in CDBG).   | Workforce, Education and Equity               | 500,000              | N                         |                           |  |
| MGT/OEI  | Bridging the digital divide   | Workforce, Education and Equity               | 40,000,000           | N                         |                           |  |
| MGT/OEM  | Purchase 1 mobile generator to supplement 13 others planned.  | Housing and Homeless Solutions                | 48,028               | N                         |                           |  |
| MGT/OEM  | COVID-19 testing and vaccination - OEM, DPD, and DFR cost.  | Public Safety                                 | 2,327,966            | N                         |                           |  |

| <b>ARPA Budget</b> |   |   |                      |                           |                           |  |
|--------------------|---|---|----------------------|---------------------------|---------------------------|--|
| <b>Dept</b>        | <b>Use of Funds</b>   | <b>Strategic Priority</b>                     | <b>Total Funding</b> | <b>Ongoing Cost (Y/N)</b> | <b>Funded in GF (Y/N)</b> | <b>COMMENTS</b>  |
| MGT/OEQ            | Solar/Energy Storage Initiative (ARPA revenue replacement)  | Environment and Sustainability                | 1,000,000            | N                         |                           |  |
| MGT/OEQ            | Install air quality monitors  | Environment and Sustainability                | 1,000,000            | N                         |                           |  |
| MGT/OHS            | Partner with MDHA for Rapid-Rehousing program (Other City funding includes CARES/ESG \$4.2m and ARPA/HOME \$19.2m; for total of \$25M from City).                                   | Workforce, Education and Equity               | 5,257,631            | N                         |                           |  |
| MGT/OGA            | Rebuilding International Business and Tourism Office of Government Affairs  | Government Performance & Financial Management | 250,000              | N                         |                           |  |
| MGT/SBC            | Seed money for the Small Business Assistance Program  | Workforce, Education and Equity               | 250,000              | N                         |                           |  |
| MGT/SBC            | Workforce development to support people in crisis due to COVID-19.  | Housing and Homeless Solutions                | 500,000              | N                         |                           |  |
|                    | <b>Management Services Total</b>  |   | <b>95,827,998</b>    |                           |                           |  |
| OCA                | OAC will renovate and equip the multiform theater spaces, arts and culture within the City of Dallas. Providing affordable safe spaces to perform.                                  | Transportation and Infrastructure             | 550,000              | N                         |                           |  |
| OCA                | Cultural center programming, facilities upgrade & cultural library programming: \$125,000 - Residencies (ARPA revenue replacement)  | Quality of Life, Arts, Culture                | 450,000              | N                         |                           |  |
|                    | <b>Office of Arts and Culture Total</b>   |   | <b>1,000,000</b>     |                           |                           |  |
| PBW                | Purchase 4 tractors with batwings and hauling trailers.   | Transportation and Infrastructure             | 495,000              | N                         |                           |  |
| PBW                | One-time clean up of all 1,362 unimproved, non-SAN alleys (129 miles).  | Transportation and Infrastructure             | 4,800,000            | N                         |                           |  |
| PBW                | Installation of Sidewalks   | Transportation and Infrastructure             | 2,000,000            | N                         |                           |  |
| PBW                | Purchase of snow and ice brine solution and equipment   | Transportation and Infrastructure             | 171,000              | N                         |                           |  |
| PBW                | Street and Alley cash funding plus maintenance/repair   | Transportation and Infrastructure             | 7,500,000            | Y                         | Y                         | Funded in the GF in FY25.                              |
| PBW                | Street and Alley cash funding plus maintenance/repair   | Transportation and Infrastructure             | 1,000,000            | Y                         | Y                         | Funded in the GF in FY25.                              |
|                    | <b>Public Works Total</b>   |   | <b>15,966,000</b>    |                           |                           |  |
| PKR                | Maintenance - COVID-19 testing and vaccination - signage to improve traffic flow at Fair Park, which serves as the City's mass testing, vaccination, and emergency management site. | Quality of Life, Arts, Culture                | 1,105,000            | N                         |                           |  |
| PKR                | Replace fire alarm systems to be compatible with current fire code.   | Quality of Life, Arts, Culture                | 389,210              | N                         |                           |  |
| PKR                | Wi-Fi for Park and Recreation facilities.   | Quality of Life, Arts, Culture                | 3,000,000            | Y                         | Y                         | Ongoing maintenance anticipated - approximately \$63K. |
|                    | <b>Park and Recreation Total</b>  |   | <b>4,494,210</b>     |                           |                           |  |
| POM                | Personal protective equipment and disinfection.   | Public Safety                                 | 5,000,000            | N                         |                           |  |
|                    | <b>Procurement Services Total</b>   |   | <b>5,000,000</b>     |                           |                           |  |
| PUD                | Conduct citywide market value analysis.   | Economic Development                          | -                    | N/A                       |                           | Project moved from ARPA.                               |
|                    | <b>Planning and Urban Design Total</b>  |   | <b>-</b>             |                           |                           |  |



| <b>ARPA Budget</b> |  |                                   |                      |                           |                           |                                       |
|--------------------|--|-----------------------------------|----------------------|---------------------------|---------------------------|---------------------------------------|
| <b>Dept</b>        | <b>Use of Funds</b>  | <b>Strategic Priority</b>         | <b>Total Funding</b> | <b>Ongoing Cost (Y/N)</b> | <b>Funded in GF (Y/N)</b> | <b>COMMENTS</b>                       |
| TRN                | Install pedestrian lighting in the 40 converted alley segments.  | Transportation and Infrastructure | 2,000,000            | N                         |                           |                                       |
| TRN                | Upgrade aging traffic signals infrastructure and leverage additional funds.  | Transportation and Infrastructure | 14,000,000           | N                         |                           | Funding allocated to address backlog. |
| TRN                | Traffic signal equipment   | Transportation and Infrastructure | 660,000              | N                         |                           | Funding allocated to address backlog. |
| TRN                | Pavement markings and restriping.  | Transportation and Infrastructure | 5,000,000            | N                         |                           | Funding allocated to address backlog. |
| TRN                | Street light enhancement; funds are allocated for LED conversions and new streetlight installations in targeted areas. | Transportation and Infrastructure | 5,000,000            | N                         |                           | Funding allocated to address backlog. |
| TRN                | Street Light enhancement   | Transportation and Infrastructure | 7,031,863            | N                         |                           | Funding allocated to address backlog. |
| TRN                | School Zone Flashing Beacons   | Transportation and Infrastructure | 575,000              | N                         |                           | Funding allocated to address backlog. |
| TRN                | Non-Emergency Vehicle Purchase   | Transportation and Infrastructure | 600,000              | N                         |                           |                                       |
|                    | <b>Transportation Total</b>  |                                   | <b>34,866,863</b>    |                           |                           |                                       |
|                    |  |                                   |                      |                           |                           |                                       |
|                    | <b>Grand Total</b>   |                                   | <b>355,426,891</b>   |                           |                           |                                       |

Appendix E

**Summary of Potential Tax Bill Increases for Residential Property by District**

|     | <b>Residential Property -<br/>Median Market Value (MV)</b> |                | <b>No Exemption</b>      |                          |                            | <b>Homestead Exemption</b> |                          |                            | <b>Homestead and Over 65 Exemptions</b> |                          |                            |
|-----|--|----------------|--------------------------|--------------------------|----------------------------|----------------------------|--------------------------|----------------------------|---|--------------------------|----------------------------|
|     | <b>FY23 MV</b>   | <b>FY24 MV</b> | <b>FY23<br/>Tax Bill</b> | <b>FY24<br/>Tax Bill</b> | <b>Tax Bill<br/>Change</b> | <b>FY23<br/>Tax Bill</b>   | <b>FY24<br/>Tax Bill</b> | <b>Tax Bill<br/>Change</b> | <b>FY23<br/>Tax Bill</b>                | <b>FY24<br/>Tax Bill</b> | <b>Tax Bill<br/>Change</b> |
|     | D1   | \$253,710      | \$254,350                | \$1,892.17               | \$1,880.41                 | -\$11.76                   | \$1,513.74               | \$1,504.33                 | -\$9.41                                 | \$652.34                 | \$473.74                   |
| D2  | \$308,665  | \$297,170      | \$2,302.02               | \$2,196.98               | -\$105.05                  | \$1,841.62                 | \$1,757.58               | -\$84.04                   | \$980.22                                | \$727.00                 | -\$253.22                  |
| D3  | \$235,520  | \$250,660      | \$1,756.51               | \$1,853.13               | \$96.62                    | \$1,405.21                 | \$1,482.50               | \$77.30                    | \$543.81                                | \$451.92                 | -\$91.89                   |
| D4  | \$172,050  | \$185,210      | \$1,283.15               | \$1,369.26               | \$86.11                    | \$1,026.52                 | \$1,095.41               | \$68.89                    | \$165.12                                | \$64.82                  | -\$100.30                  |
| D5  | \$170,340  | \$182,990      | \$1,270.40               | \$1,352.85               | \$82.45                    | \$1,016.32                 | \$1,082.28               | \$65.96                    | \$154.92                                | \$51.69                  | -\$103.23                  |
| D6  | \$241,050  | \$254,785      | \$1,797.75               | \$1,883.63               | \$85.87                    | \$1,438.20                 | \$1,506.90               | \$68.70                    | \$576.80                                | \$476.32                 | -\$100.49                  |
| D7  | \$224,520  | \$234,670      | \$1,674.47               | \$1,734.92               | \$60.45                    | \$1,339.58                 | \$1,387.93               | \$48.36                    | \$478.18                                | \$357.35                 | -\$120.83                  |
| D8  | \$179,320  | \$201,155      | \$1,337.37               | \$1,487.14               | \$149.77                   | \$1,069.89                 | \$1,189.71               | \$119.82                   | \$208.50                                | \$159.13                 | -\$49.37                   |
| D9  | \$444,010  | \$500,000      | \$3,311.43               | \$3,696.50               | \$385.07                   | \$2,649.14                 | \$2,957.20               | \$308.06                   | \$1,787.74                              | \$1,926.62               | \$138.87                   |
| D10 | \$458,885  | \$499,485      | \$3,422.36               | \$3,692.69               | \$270.33                   | \$2,737.89                 | \$2,954.15               | \$216.26                   | \$1,876.49                              | \$1,923.57               | \$47.08                    |
| D11 | \$564,215  | \$533,915      | \$4,207.92               | \$3,947.23               | -\$260.68                  | \$3,366.33                 | \$3,157.79               | -\$208.55                  | \$2,504.93                              | \$2,127.20               | -\$377.73                  |
| D12 | \$508,625  | \$583,759      | \$3,793.33               | \$4,315.73               | \$522.41                   | \$3,034.66                 | \$3,452.58               | \$417.92                   | \$2,173.26                              | \$2,422.00               | \$248.74                   |
| D13 | \$727,075  | \$805,750      | \$5,422.53               | \$5,956.91               | \$534.38                   | \$4,338.02                 | \$4,765.53               | \$427.51                   | \$3,476.62                              | \$3,734.94               | \$258.32                   |
| D14 | \$521,680  | \$587,420      | \$3,890.69               | \$4,342.80               | \$452.11                   | \$3,112.55                 | \$3,474.24               | \$361.69                   | \$2,251.15                              | \$2,443.65               | \$192.50                   |

*Tax Rate per \$100 Taxable Value*  
 FY23 Rate      FY24 Proposed Rate  
 0.7458            0.7393

# Appendix F

## TaxPayer Impact Statement - Proposed Tax Rate

| Residential Property - Market Value (MV) |             | No Exemption  |               |                 | Dallas Water Utilities* |               |                 | Storm Drainage Management** |               |                 | Sanitation*** |               |                 | Total Annual Bill Change |               |
|--|-------------|---------------|---------------|-----------------|-------------------------|---------------|-----------------|-----------------------------|---------------|-----------------|---------------|---------------|-----------------|--------------------------|---------------|
| FY23 MV                                  | FY24 MV     | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill           | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill               | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill            | FY24 Tax Bill |
| \$100,000                                | \$100,000   | \$745.80      | \$739.30      | -\$6.50         | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$2,128.44               | \$2,167.18    |
| \$500,000                                | \$500,000   | \$3,729.00    | \$3,696.50    | -\$32.50        | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$5,111.64               | \$5,124.38    |
| \$1,000,000                              | \$1,000,000 | \$7,458.00    | \$7,393.00    | -\$65.00        | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$8,840.64               | \$8,820.88    |

| Residential Property - Market Value (MV) |             | Homestead Exemption |               |                 | Dallas Water Utilities* |               |                 | Storm Drainage Management** |               |                 | Sanitation*** |               |                 | Total Annual Bill Change |               |
|--|-------------|---------------------|---------------|-----------------|-------------------------|---------------|-----------------|-----------------------------|---------------|-----------------|---------------|---------------|-----------------|--------------------------|---------------|
| FY23 MV                                  | FY24 MV     | FY23 Tax Bill       | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill           | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill               | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill            | FY24 Tax Bill |
| \$100,000                                | \$100,000   | \$596.64            | \$591.44      | -\$5.20         | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$1,979.28               | \$2,019.32    |
| \$500,000                                | \$500,000   | \$2,983.20          | \$2,957.20    | -\$26.00        | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$4,365.84               | \$4,385.08    |
| \$1,000,000                              | \$1,000,000 | \$5,966.40          | \$5,914.40    | -\$52.00        | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$7,349.04               | \$7,342.28    |

| Residential Property - Market Value (MV) |             | Senior        |               |                 | Dallas Water Utilities* |               |                 | Storm Drainage Management** |               |                 | Sanitation*** |               |                 | Total Annual Bill Change |               |
|--|-------------|---------------|---------------|-----------------|-------------------------|---------------|-----------------|-----------------------------|---------------|-----------------|---------------|---------------|-----------------|--------------------------|---------------|
| FY23 MV                                  | FY24 MV     | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill           | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill               | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill            | FY24 Tax Bill |
| \$100,000                                | \$100,000   | -\$264.76     | -\$439.14     | -\$174.39       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$1,117.88               | \$988.74      |
| \$500,000                                | \$500,000   | \$2,121.80    | \$1,926.62    | -\$195.19       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$3,504.44               | \$3,354.50    |
| \$1,000,000                              | \$1,000,000 | \$5,105.00    | \$4,883.82    | -\$221.19       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$6,487.64               | \$6,311.70    |

Tax Rate per \$100 Taxable Value  
 FY23 Rate    FY24 Proposed Rate  
 0.7458        0.7393

Over-65 Disabled Exemption  
 115,500        139,400

\*Residential customer usage of 8,300 gallons of water and 5,300 gallons of wastewater.  
 \*\*Residential customer with 2,000 to 5,500 sq. ft. of impervious cover.  
 \*\*\*Per single-family home.

# Appendix F

## TaxPayer Impact Statement - No-New-Revenue Tax Rate

| Residential Property - Market Value (MV) |             | No Exemption  |               |                 | Dallas Water Utilities* |               |                 | Storm Drainage Management** |               |                 | Sanitation*** |               |                 | Total Annual Bill Change |               |                 |
|--|-------------|---------------|---------------|-----------------|-------------------------|---------------|-----------------|-----------------------------|---------------|-----------------|---------------|---------------|-----------------|--------------------------|---------------|-----------------|
| FY23 MV                                  | FY24 MV     | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill           | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill               | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill            | FY24 Tax Bill | Tax Bill Change |
| \$100,000                                | \$100,000   | \$745.80      | \$681.40      | -\$64.40        | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$2,128.44               | \$2,109.28    | -\$19.16        |
| \$500,000                                | \$500,000   | \$3,729.00    | \$3,406.98    | -\$322.02       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$5,111.64               | \$4,834.86    | -\$276.78       |
| \$1,000,000                              | \$1,000,000 | \$7,458.00    | \$6,813.96    | -\$644.04       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$8,840.64               | \$8,241.84    | -\$598.80       |

| Residential Property - Market Value (MV) |             | Homestead Exemption |               |                 | Dallas Water Utilities* |               |                 | Storm Drainage Management** |               |                 | Sanitation*** |               |                 | Total Annual Bill Change |               |                 |
|--|-------------|---------------------|---------------|-----------------|-------------------------|---------------|-----------------|-----------------------------|---------------|-----------------|---------------|---------------|-----------------|--------------------------|---------------|-----------------|
| FY23 MV                                  | FY24 MV     | FY23 Tax Bill       | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill           | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill               | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill            | FY24 Tax Bill | Tax Bill Change |
| \$100,000                                | \$100,000   | \$596.64            | \$545.12      | -\$51.52        | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$1,979.28               | \$1,973.00    | -\$6.28         |
| \$500,000                                | \$500,000   | \$2,983.20          | \$2,725.58    | -\$257.62       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$4,365.84               | \$4,153.46    | -\$212.38       |
| \$1,000,000                              | \$1,000,000 | \$5,966.40          | \$5,451.17    | -\$515.23       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$7,349.04               | \$6,879.05    | -\$469.99       |

| Residential Property - Market Value (MV) |             | Senior        |               |                 | Dallas Water Utilities* |               |                 | Storm Drainage Management** |               |                 | Sanitation*** |               |                 | Total Annual Bill Change |               |                 |
|--|-------------|---------------|---------------|-----------------|-------------------------|---------------|-----------------|-----------------------------|---------------|-----------------|---------------|---------------|-----------------|--------------------------|---------------|-----------------|
| FY23 MV                                  | FY24 MV     | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill           | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill               | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill | FY24 Tax Bill | Tax Bill Change | FY23 Tax Bill            | FY24 Tax Bill | Tax Bill Change |
| \$100,000                                | \$100,000   | -\$264.76     | -\$404.75     | -\$139.99       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$1,117.88               | \$1,023.13    | -\$94.75        |
| \$500,000                                | \$500,000   | \$2,121.80    | \$1,775.72    | -\$346.08       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$3,504.44               | \$3,203.60    | -\$300.84       |
| \$1,000,000                              | \$1,000,000 | \$5,105.00    | \$4,501.30    | -\$603.70       | \$842.28                | \$855.96      | \$13.68         | \$110.64                    | \$116.16      | \$5.52          | \$429.72      | \$455.76      | \$26.04         | \$6,487.64               | \$5,929.18    | -\$558.46       |

Tax Rate per \$100 Taxable Value  
 FY23 Rate    FY24 NNR Rate  
 0.7458        0.6814

Over-65 Disabled Exemption  
 115,500      139,400

\*Residential customer usage of 8,300 gallons of water and 5,300 gallons of wastewater.

\*\*Residential customer with 2,000 to 5,500 sq. ft. of impervious cover.

\*\*\*Per single-family home.