

MINUTES OF THE CITY COUNCIL COMMITTEE
MONDAY, AUGUST 22, 2022

22-0012

GOVERNMENT PERFORMANCE AND FINANCIAL MANAGEMENT COMMITTEE
CITY COUNCIL CHAMBER, CITY HALL/VIDEO CONFERENCE
COUNCILMEMBER CARA MENDELSON, PRESIDING

PRESENT: [7] Mendelsohn, Willis, *Atkins, *Bazaldua, *McGough, Ridley, West

ABSENT: [0]

The meeting was called to order at 1:04 p.m. with a quorum of the committee present.

The meeting agenda, posted in accordance with Chapter 551, "OPEN MEETINGS," of the Texas Government Code, was presented.

The meeting recessed at 3:41 p.m. and reconvened to open session at 3:42 p.m.

After all business properly brought before the committee had been considered, the meeting adjourned at 3:51 p.m.

Chair

ATTEST:

City Secretary Staff

Date Approved

The agenda is attached to the minutes of this meeting as EXHIBIT A.

The actions taken on each matter considered by the committee are attached to the minutes of this meeting as EXHIBIT B.

The briefing materials are attached to the minutes of this meeting as EXHIBIT C.

***Note: Members of the Committee participated in this meeting by video conference.**

MINUTES OF THE CITY COUNCIL COMMITTEE
MONDAY, AUGUST 22, 2022

EXHIBIT A

RECEIVED

2022 AUG 19 AM 11:35

CITY SECRETARY
DALLAS, TEXAS

City of Dallas

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

Public Notice

220779

POSTED CITY SECRETARY
DALLAS, TX



**Government Performance and Financial
Management Committee**

August 22, 2022

1:00 PM

General Information

The Dallas City Council regularly meets on Wednesdays beginning at 9:00 a.m. in the Council Chambers, 6th floor, City Hall, 1500 Marilla. Council agenda meetings are broadcast live on WRR-FM radio (101.1 FM) and on Time Warner City Cable Channel 16. Briefing meetings are held the first and third Wednesdays of each month. Council agenda (voting) meetings are held on the second and fourth Wednesdays. Anyone wishing to speak at a meeting should sign up with the City Secretary's Office by calling (214) 670-3738 by 5:00 p.m. of the last regular business day preceding the meeting. Citizens can find out the name of their representative and their voting district by calling the City Secretary's Office.

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

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

Rules of Courtesy

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

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

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

Información General

El Ayuntamiento de la Ciudad de Dallas se reúne regularmente los miércoles en la Cámara del Ayuntamiento en el sexto piso de la Alcaldía, 1500 Marilla, a las 9 de la mañana. Las reuniones informativas se llevan a cabo el primer y tercer miércoles del mes. Estas audiencias se transmiten en vivo por la estación de radio WRR-FM 101.1 y por cablevisión en la estación *Time Warner City Cable* Canal 16. El Ayuntamiento Municipal se reúne en el segundo y cuarto miércoles del mes para tratar asuntos presentados de manera oficial en la agenda para su aprobación. Toda persona que desee hablar durante la asamblea del Ayuntamiento, debe inscribirse llamando a la Secretaría Municipal al teléfono (214) 670-3738, antes de las 5:00 pm del último día hábil anterior a la reunión. Para enterarse del nombre de su representante en el Ayuntamiento Municipal y el distrito donde usted puede votar, favor de llamar a la Secretaría Municipal.

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

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

Reglas de Cortesía

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

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

"Los ciudadanos y visitantes presentes durante las

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

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

Handgun Prohibition Notice for Meetings of Governmental Entities

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

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

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

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

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

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

2022 CITY COUNCIL APPOINTMENTS

COUNCIL COMMITTEE	
ECONOMIC DEVELOPMENT Atkins (C), Arnold (VC), McGough, Narvaez, Resendez, West, Willis	ENVIRONMENT AND SUSTAINABILITY Blackmon(C), Ridley (VC), Arnold, Bazaldua, Resendez, Schultz, West
GOVERNMENT PERFORMANCE AND FINANCIAL MANAGEMENT Mendelsohn (C), Willis (VC), Atkins, Bazaldua, McGough, Ridley, West	HOUSING AND HOMELESSNESS SOLUTIONS Thomas (C), Moreno (VC), Arnold, Blackmon, Mendelsohn, Ridley, Schultz
PUBLIC SAFETY McGough (C), Mendelsohn (VC), Atkins, Moreno, Resendez, Thomas, Willis	QUALITY OF LIFE, ARTS, AND CULTURE Bazaldua (C), West (VC), Arnold, Blackmon, Narvaez, Ridley, Thomas
TRANSPORTATION AND INFRASTRUCTURE Narvaez (C), Atkins (VC), Bazaldua, Mendelsohn, Moreno, Schultz, Willis	WORKFORCE, EDUCATION, AND EQUITY Schultz (C), Thomas (VC), Blackmon, McGough, Moreno, Narvaez, Resendez
AD HOC JUDICIAL NOMINATING COMMITTEE Resendez (C), Arnold, Bazaldua, Ridley, Thomas, West, Willis	AD HOC LEGISLATIVE AFFAIRS Atkins (C), McGough, Mendelsohn, Narvaez, Willis
AD HOC COMMITTEE ON PROFESSIONAL SPORTS RECRUITMENT AND RETENTION Johnson (C), Atkins, Bazaldua, Blackmon, Thomas	AD HOC COMMITTEE ON GENERAL INVESTIGATING & ETHICS Mendelsohn (C), Atkins, Blackmon, McGough, Schultz
AD HOC COMMITTEE ON ADMINISTRATIVE AFFAIRS Willis (C), McGough, Moreno, Schultz, West	

(C) – Chair, (VC) – Vice Chair

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

This Council Committee meeting will be held by videoconference and in the Council Chambers, 6th Floor at City Hall.

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

The meeting will be broadcast live on Spectrum Cable Channel 95 and online at [bit.ly/cityofdallastv](https://www.youtube.com/watch?v=000000000000) The public may also listen to the meeting as an attendee at the following videoconference link:

<https://dallascityhall.webex.com/dallascityhall/j.php?MTID=ma02ed5a91efbc90767042762dcd999e8>

Call to Order

MINUTES

1. [22-1450](#) Approval of the June 27, 2022 Government Performance and Financial Management Committee Meeting Minutes

Attachments: [Minutes](#)

BRIEFING ITEMS

- A. [22-1844](#) Development Services - Monthly Technology Update and Metrics Review
[Andrew Espinoza, Director, Development Services Department]

Attachments: [Presentation](#)

- B. [22-1845](#) DFW Airport FY 2023 Budget
[Sean Donohue, Chief Executive Officer, DFW Airport; Chris Poinsette, Chief Financial Officer/EVP, DFW Airport]

Attachments: [Presentation](#)

- C. [22-1846](#) Office of the City Auditor Briefing on Internal Audit Reports Released Between June 18, 2022 and August 12, 2022
[Mark Swann, City Auditor, Office of the City Auditor]

Attachments: [Presentation](#)

- D. [22-1848](#) City Attorney's Office Service Requests Process Overview
[Tammy Palomino, First Assistant City Attorney, City Attorney's Office]

- E. [22-1847](#) City Attorney's Office Proposed Budget Fiscal Year 2022/2023
[Chris Caso, City Attorney, City Attorney's Office]

Attachments: [Presentation](#)

BRIEFINGS BY MEMORANDUM

- F. [22-1849](#) Budget Accountability Report (Information as of June 30, 2022)
[Budget & Management Services]

Attachments: [Report](#)

- G. [22-1851](#) Proposed 2023 City Calendar
[Mayor and City Council Office]

Attachments: [Memorandum](#)

- H. [22-1852](#) Update on City Manager Actions Regarding Boards and
Commissions Audit
[Mayor and City Council Office]

Attachments: [Memorandum](#)

- I. [22-1853](#) Office of Risk Management Status Update and Subrogation Audit/
Performance Metrics
[Office of Risk Management]

Attachments: [Memorandum](#)

- J. [22-1854](#) FY23 Proposed Tax Rate - Dallas Area Cities Comparison
[Budget & Management Services]

Attachments: [Memorandum](#)

- K. [22-1856](#) Proposed Legislative Priorities for Fiscal Sustainability for the
88th Session of the Texas Legislature
[Office of Government Affairs]

Attachments: [Memorandum](#)

- L. [22-1857](#) Denton Central Appraisal District Proposed 2023 Budget
[Budget & Management Services]

Attachments: [Memorandum](#)

- M. [22-1909](#) City of Dallas Quarterly Investment Report (Information as of June 30, 2022)
[City Controller's Office]
Attachments: [Report](#)
- N. [22-1927](#) IT Programs in the City Manager's FY23 and FY24 Recommended Budget
[Information & Technology Services]
Attachments: [Memorandum](#)
- O. [22-1925](#) Upcoming Agenda Item No. 58 on the August 24, 2022 City Council Agenda, 22-1774 - Acceptance of Texas Water Development Board Financing Agreement - State Water Implementation Fund for Texas
[City Controller's Office; Dallas Water Utilities]
Attachments: [Memorandum](#)
- P. [22-1855](#) GPFM Committee Forecast
Attachments: [Forecast](#)

ADJOURNMENT

EXECUTIVE SESSION NOTICE

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

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

MINUTES OF THE CITY COUNCIL COMMITTEE
MONDAY, AUGUST 22, 2022

EXHIBIT B

OFFICIAL ACTION OF THE CITY COUNCIL COMMITTEE

AUGUST 22, 2022

Item 1: Approval of the June 27, 2022 Government Performance and Financial Management Committee Meeting Minutes

Councilmember Atkins moved to adopt the minutes as presented.

Motion seconded by Councilmember West and unanimously adopted.

OFFICIAL ACTION OF THE CITY COUNCIL COMMITTEE

AUGUST 22, 2022

BRIEFING ITEMS

Item A: Development Services - Monthly Technology Update and Metrics
 Review

The following individual briefed the committee on the item:

- Andrew Espinoza, Director, Development Services Department

OFFICIAL ACTION OF THE CITY COUNCIL COMMITTEE

AUGUST 22, 2022

BRIEFING ITEMS

Item B: DFW Airport FY 2023 Budget

The following individual briefed the committee on the item:

- Sean Donohue, Chief Executive Officer, DFW Airport

OFFICIAL ACTION OF THE CITY COUNCIL COMMITTEE

AUGUST 22, 2022

BRIEFING ITEMS

Item C: Office of the City Auditor Briefing on Internal Audit Reports
Released Between June 18, 2022 and August 12, 2022

The following individuals briefed the committee on the item:

- Mark Swann, City Auditor; Office of the City Auditor;
- Liz Pereira-Cedillo, Assistant City Manager, City Manager's Office; and
- Anatoli Douditski, Auditor Manager, Office of the City Auditor

OFFICIAL ACTION OF THE CITY COUNCIL COMMITTEE

AUGUST 22, 2022

BRIEFING ITEMS

Item D: City Attorney's Office Service Requests Process Overview

The following individuals briefed the committee on the item:

- Chris Caso, City Attorney, City Attorney's Office; and
- Tammy Palomino, First Assistant City Attorney, City Attorney's Office

OFFICIAL ACTION OF THE CITY COUNCIL COMMITTEE

AUGUST 22, 2022

BRIEFING ITEMS

Item E: City Attorney's Office Proposed Budget Fiscal Year 2022/2023

The following individuals briefed the committee on the item:

- Chris Caso, City Attorney, City Attorney's Office;
- Bart Bevers, Inspector General, City Attorney's Office; and
- Monica Sadler, Legal Office Administrator, City Attorney's Office

OFFICIAL ACTION OF THE CITY COUNCIL COMMITTEE

AUGUST 22, 2022

BRIEFING BY MEMORANDUM

- Item F: Budget Accountability Report (Information as of June 30, 2022)
- Item G: Proposed 2023 City Calendar
- Items H: Update on City Manager Actions Regarding Boards and Commissions Audit
- Item I: Office of Risk Management Status Update and Subrogation Audit/ Performance Metrics
- Item J: FY23 Proposed Tax Rate - Dallas Area Cities Comparison
- Items K: Proposed Legislative Priorities for Fiscal Sustainability for the 88th Session of the Texas Legislature
- Item L: Denton Central Appraisal District Proposed 2023 Budget

Councilmember Ridley moved to recommend Item L be rejected.

Motion seconded by Councilmember Atkins and unanimously rejected.

- Item M: City of Dallas Quarterly Investment Report (Information as of June 30, 2022)
- Items N: IT Programs in the City Manager's FY23 and FY24 Recommended Budget
- Item O: Upcoming Agenda Item No. 58 on the August 24, 2022 City Council Agenda, 22-1774 - Acceptance of Texas Water Development Board Financing Agreement - State Water Implementation Fund for Texas

Councilmember Ridley moved to forward Item O to city council.

Motion seconded by Councilmember Atkins and unanimously adopted.

- Item P: GPFM Committee Forecast

The committee discussed the items.

MINUTES OF THE CITY COUNCIL COMMITTEE
MONDAY, AUGUST 22, 2022

EXHIBIT C



City of Dallas

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

Agenda Information Sheet

File #: 22-1844

Item #: A.

Development Services - Monthly Technology Update and Metrics Review
[Andrew Espinoza, Director, Development Services Department]



Department of Development Services Updates

**Economic Development
Committee
August 22, 2022**

Andrew Espinoza, Director/Chief Building Official
Development Services
City of Dallas

Presentation Overview



- Technology
- Residential Permit Metrics
- Performance Goals
- Recruitment and Onboarding
- Communication and Marketing
- Next Steps



Technology



- Transitioned from on-site to cloud based delivery August 8th
- Webinars-95 community participants
- City Staff training began in early July and concludes on July 29th
- Developer and Community Applicant Training will continue Saturday, August 13th and continues each Saturday ending September 10th





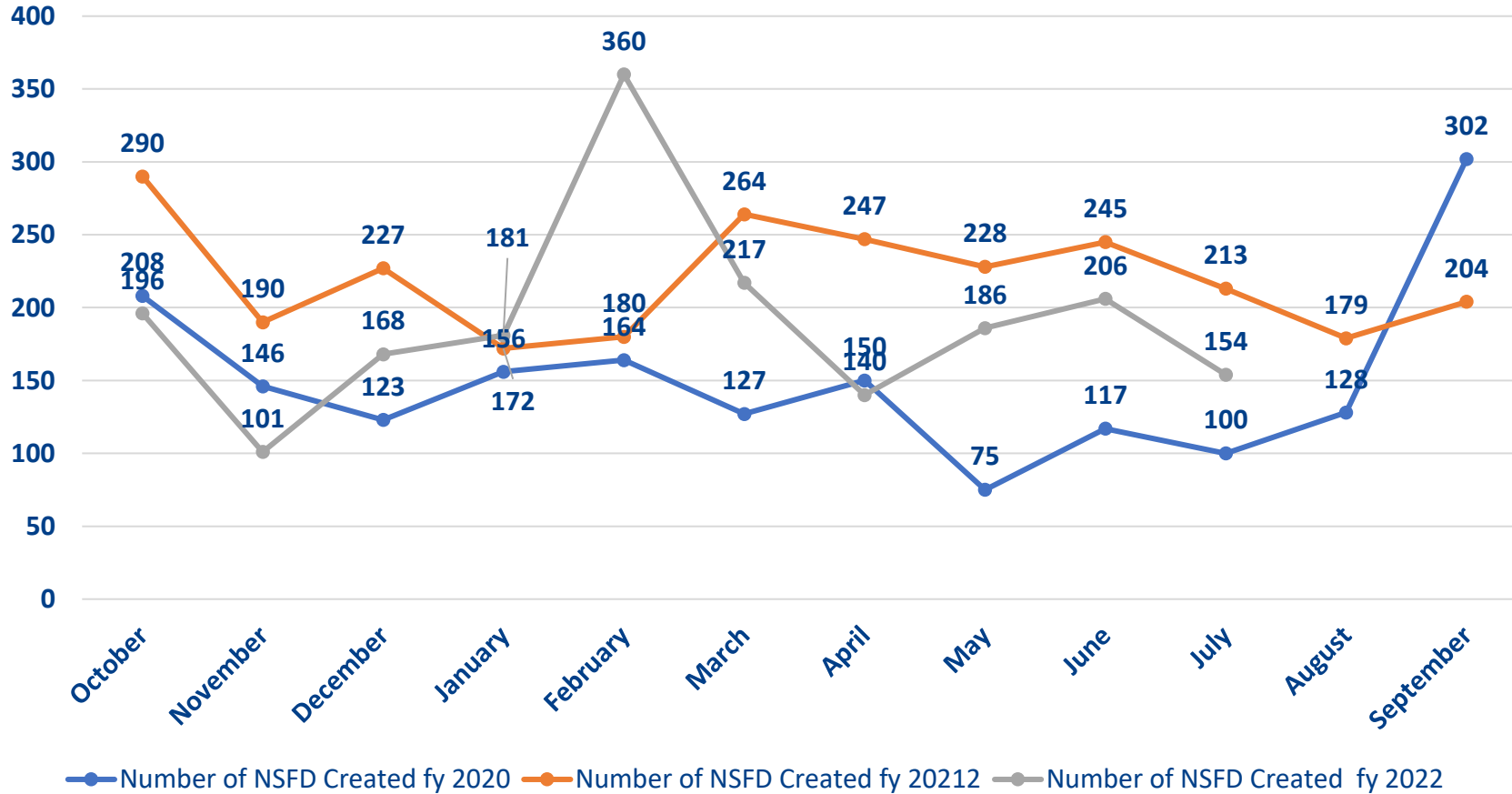
- Consultant evaluating Statement of Work (SOW)
- Identified components of the SOW which need clarification
- The Department Staff is refining the strategy and procurement process with ITS/Procurement Department with a goal of completing negotiations by October 2022



Residential Permit Volume



New Single Family Permits Created



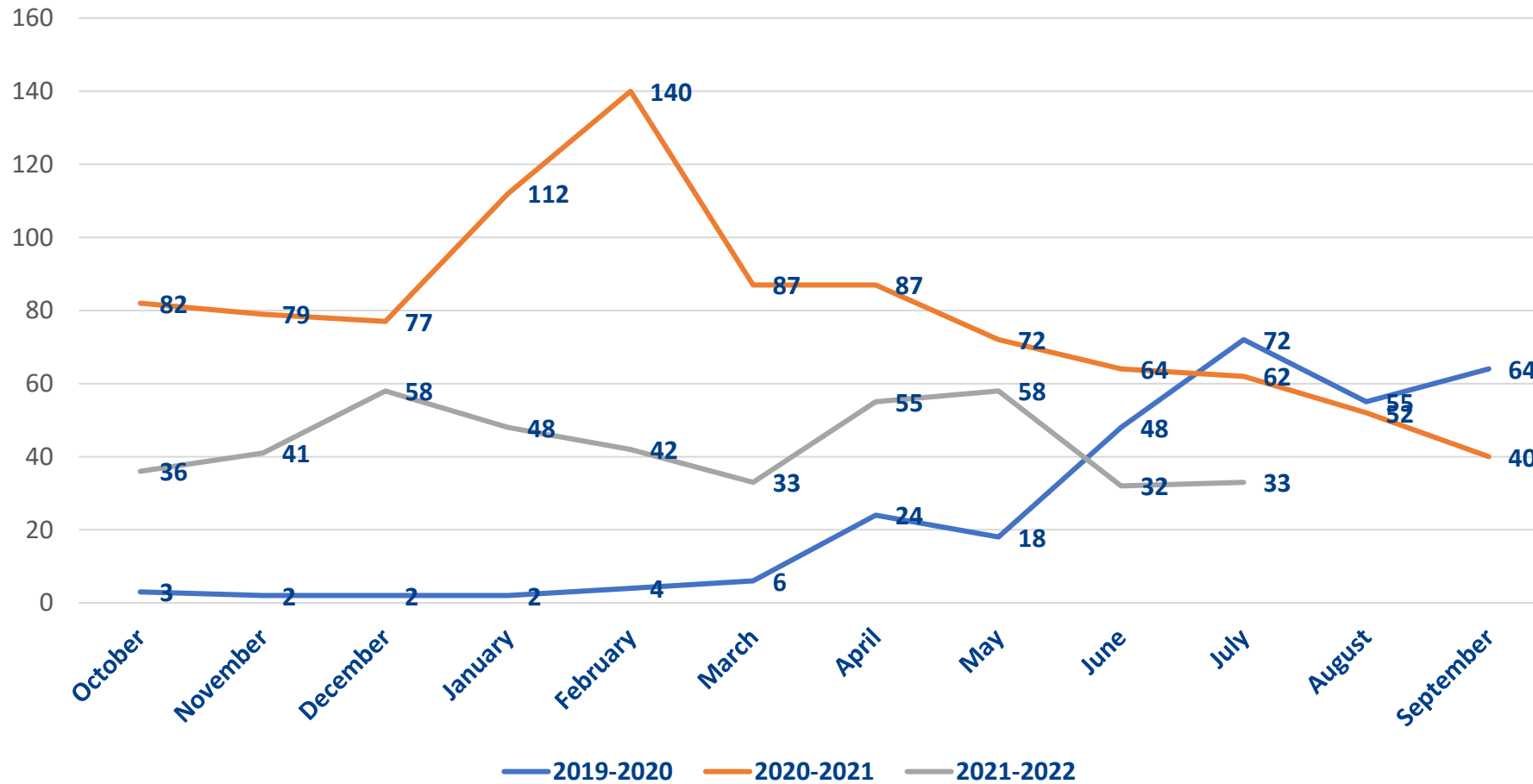
Number of residential single-family permits processed decreased from 206 to 154 compared to previous month.



Residential Permit Average Turnaround



Residential New Single Family Permits-Average Days to Issue YTD Comparison



Number of days increased from 32 days from previous month to 33 days.



Residential Permits



- Expedited plan review process
- Remodel/Addition Workflow
- Process
- Affordable Housing Team
- Third Party Plan Review
- 2nd Express (Q-Team)
- Pop-Up-Permit Saturdays
- Meet & Greet



Residential Permits



- Self-Certification Program
 - New Single Family Residential Construction
 - Contractor Registration
 - Department checklist of major components
 - Submittals would be subject to random audits
 - Texas State Licensed Architect/Engineer can qualify for self certification
 - International Code Council (ICC) Residential Plans Examiner Certification allowed to verify non-structural components
 - Registrants would be required to attend annual Continual Education offered by the DSD



Recruitment and Onboarding



- Incentive Pay Program
 - Provides financial incentives for acquiring certifications beyond minimum requirements
 - Additional \$150 per certification up to \$450/month (Max \$5,400/year)
 - Submitted to Human Resources July 2022 for review and approval
 - Agile workforce and recruitment incentive





- Monthly Newsletter
- Monthly Permit Activity Reports
- Customer Service Feedback Survey
- Constant Contact
 - 215 subscribers since May 2022
- Social Media
- Lunch and Learn Series
(Internal/External Customers)





Engagement and Outreach (May-July)

- Dallas Builders Association (Continuous)
- Asian American Contractors and Professionals Association
- Regional Hispanic Contractors Association
- American Institute of Architects Dallas
- Conceptual Development Restaurant Advisory Group
- Development Advisory Committee (DAC)





Upcoming

- Downtown Dallas, Inc (DDI) Board of Governors Meeting
- Code Amendment Advisory Committee
- Neighborhood Community Meetings
- Dallas Regional Chamber Economic Development Council
- Black Realtors Association



Next Steps



- Specialized Services (August/September 2022)
- 2nd Express Plan Review-QTeam (Winter 2022)
- Plan Review Software Update Completion (September 2022)
- Pop Up Permit Saturday (Continuous)
- DSD Internal Talent Acquisition Team (Winter 2022)





Department of Development Services Updates

**Economic Development
Committee
August 1, 2022**

Andrew Espinoza, Director/Chief Building Official
Development Services
City of Dallas



City of Dallas

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

Agenda Information Sheet

File #: 22-1845

Item #: B.

DFW Airport FY 2023 Budget

[Sean Donohue, Chief Executive Officer, DFW Airport; Chris Poinsatte, Chief Financial Officer/EVP, DFW Airport]

DFW International Airport FY 2023 Budget

Government Performance and Financial Management Committee

August 22, 2022



FY23 Budget Overview*

DFW has fully recovered from COVID-19.

FY23 passenger budget – 78.3 million

- 9.5% increase
- Record high

DFW cost center revenues – \$476.5 million

- 12.5% increase (\$52.8 million)
- Record high

FY23 expenditure budget - \$1.173 billion

- 12.8% increase – total budget
- 9.7% increase – operating budget
- 16.5% increase – debt service budget

No Federal Relief Proceeds included in FY23 budget

Airline cost (airline revenue to DFW) – \$595.4 million

- 25.3% increase (\$120.1 million)

Cost per enplanement (CPE) – \$14.99

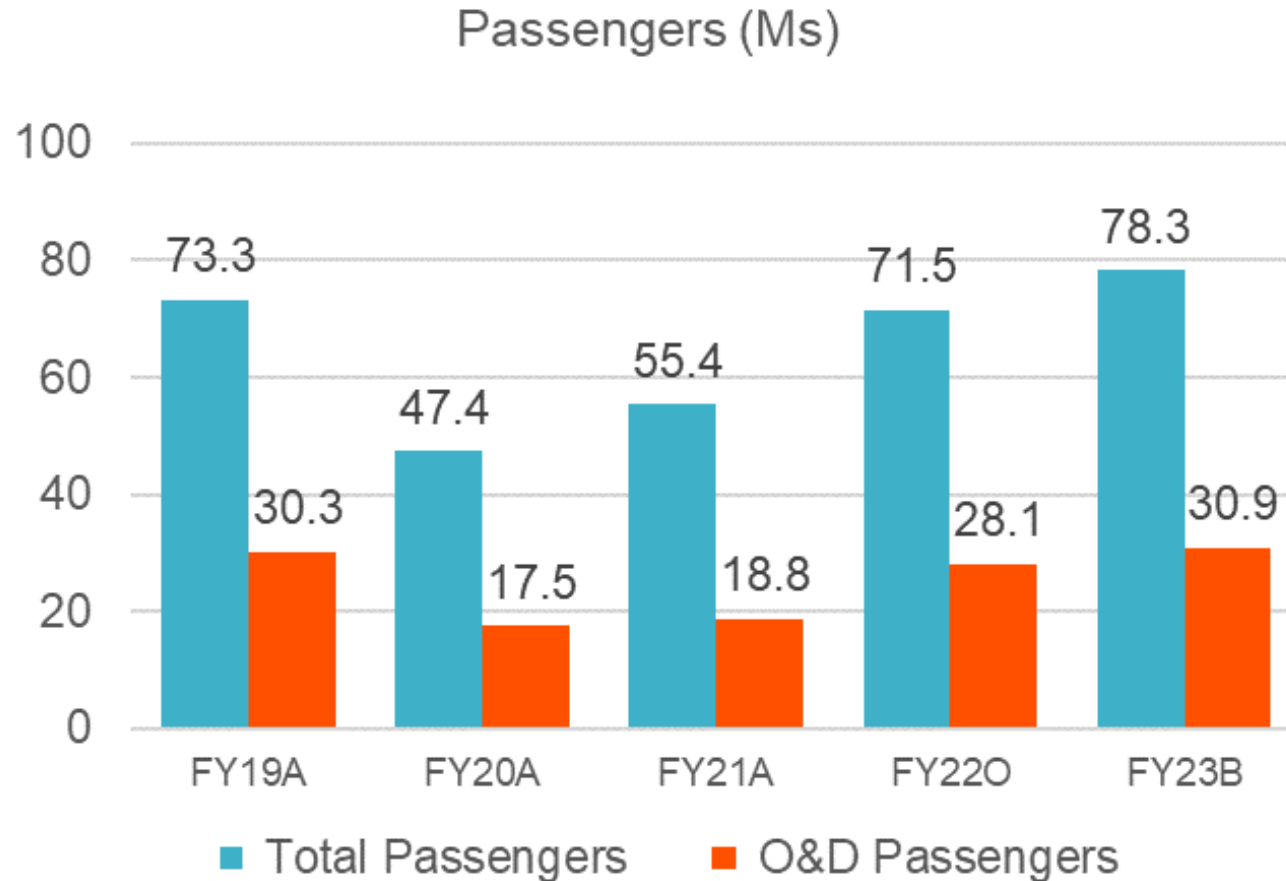
- 14.7% increase (\$1.92)



* All comparisons in this presentation are to the FY22 Outlook, unless stated otherwise

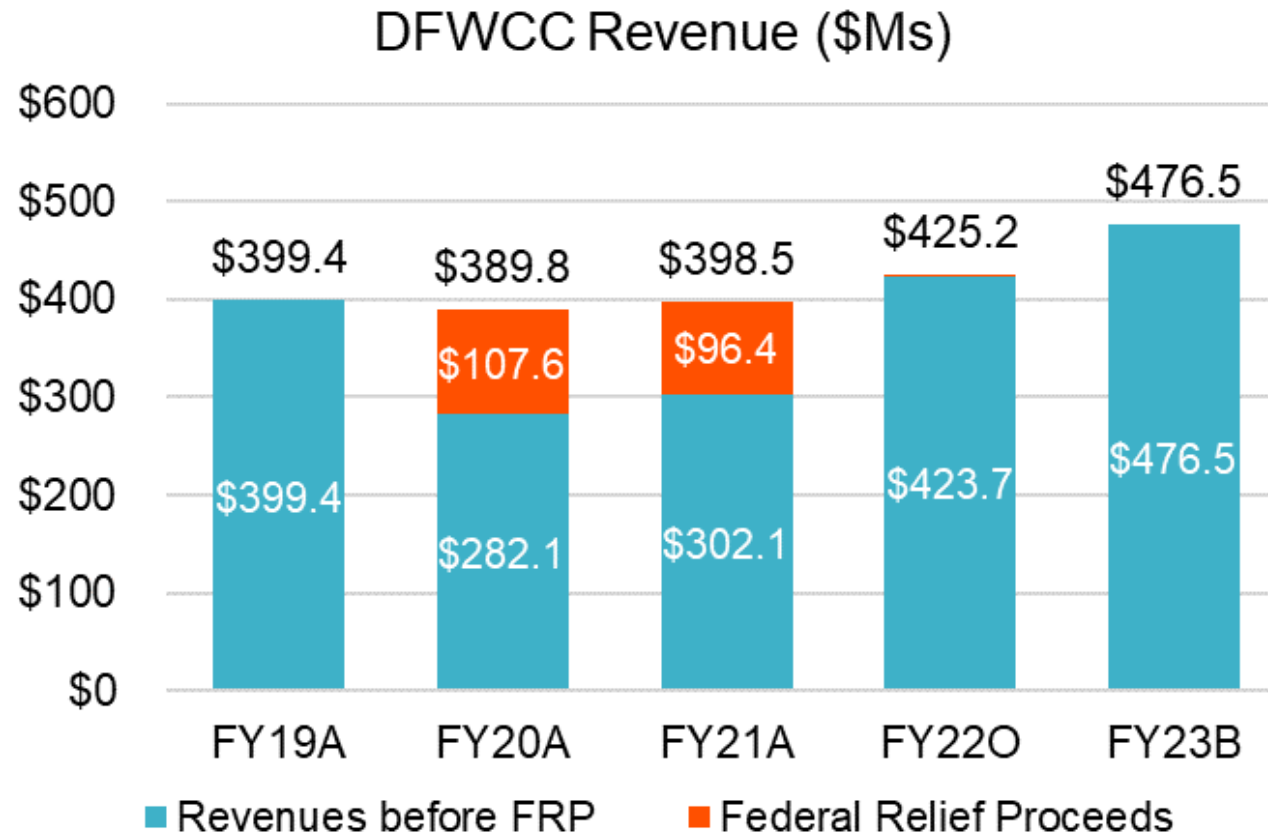
Record Passengers

FY23 passenger budget is 78.3 million, a 9.5% increase over the FY22 Outlook and 6.8% more than FY19 actual (pre-pandemic).



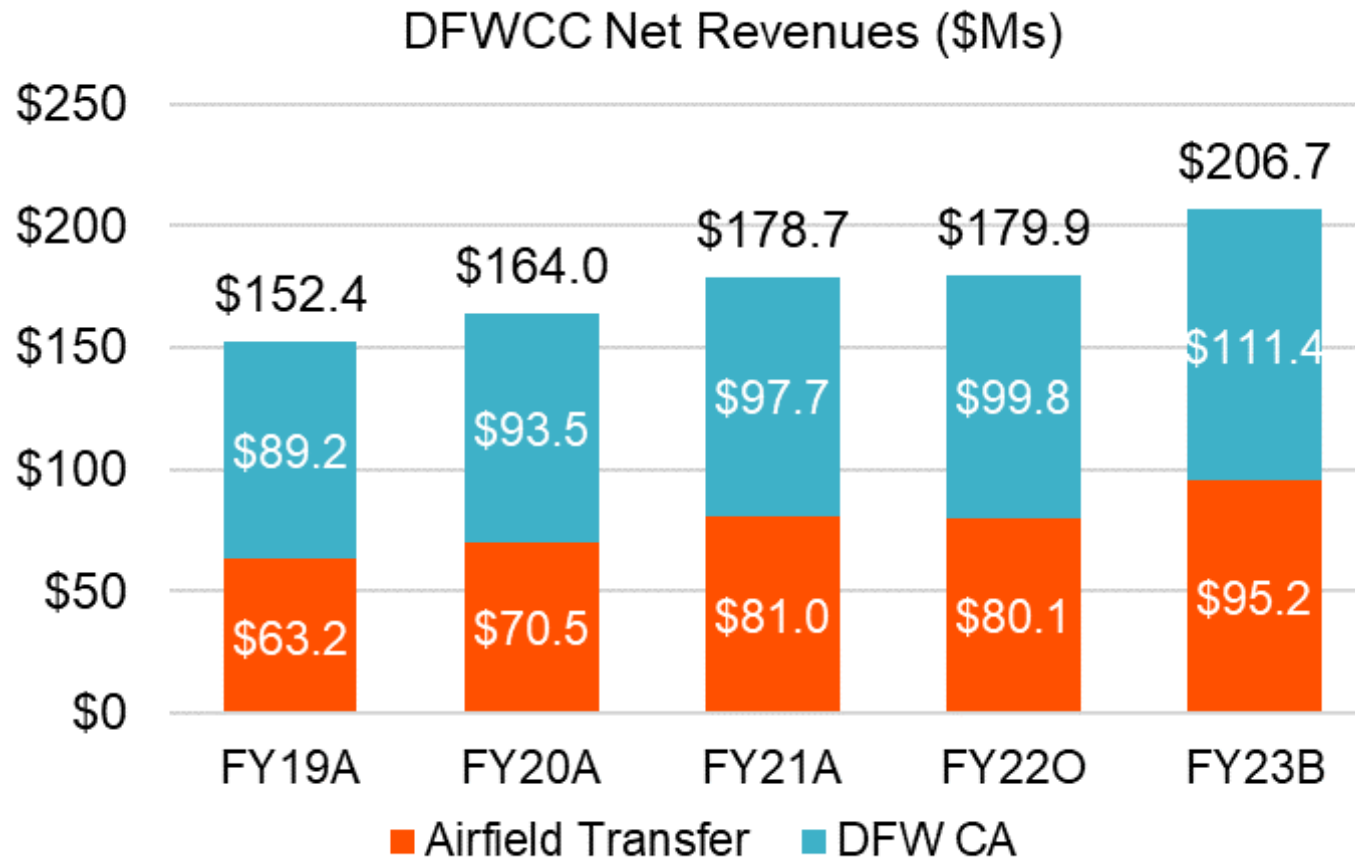
Record DFW Cost Center Revenues

FY23 budget is \$476.5 million, \$51.3 million (12.1%) higher than the FY22 Outlook; and \$77.1 million (19.3%) higher than FY19. All business units are showing revenue growth from FY19 and FY22 Outlook.



Record DFW Cost Center Net Revenues

DFW shares 75% of net revenues over the Upper Threshold with the airlines to reduce landing fees..



Expenditure Budget

FY23 Budget is \$1.17 billion, a \$133.4 million (12.8%) increase from FY22 Outlook.

Operating expense budget reflects cost increases primarily related to:

- More passengers/related services
- Inflation/wage pressure driven cost increases
- Technology/digital investments

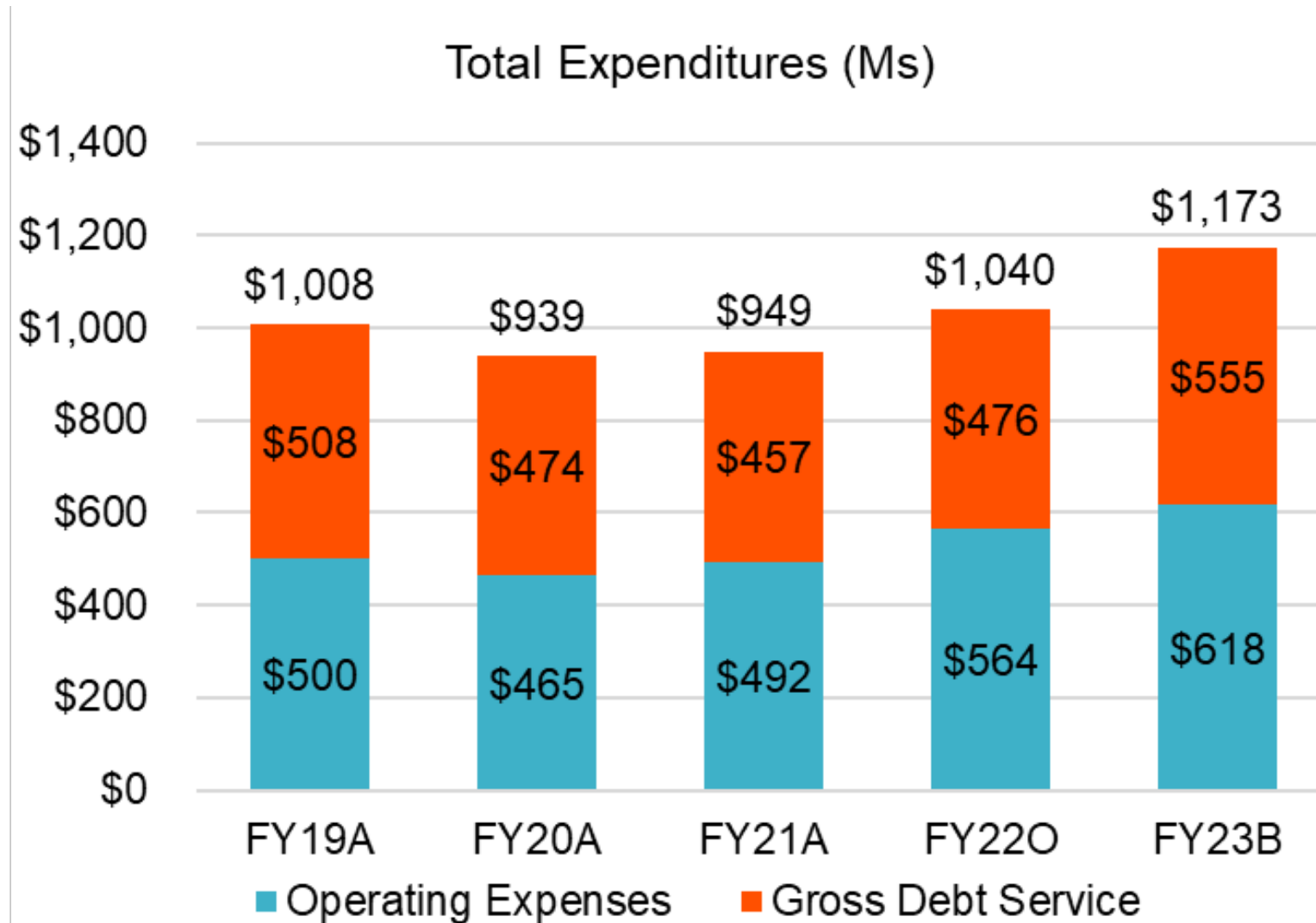


Debt service budget increase due primarily to issuance of \$1.3 billion of new money debt in April 2022

Annual Expenditure (in Millions)	FY22	FY 23	FY22 vs FY23	
	Outlook	Budget	Inc/(Dec)	
			\$	%
Operating expenditures	\$ 563.8	\$ 618.4	\$ 54.6	9.7%
Gross debt	476.1	554.8	78.7	16.5%
Total expenditure budget within rate base	\$ 1,039.9	\$ 1,173.3	\$ 133.4	12.8%
Board contingency outside rate base	10.0	10.0		
Total budget with contingency	\$ 1,049.9	\$ 1,183.3		

Expenditure Budget

The FY23 Budget is 16.4% higher than FY19 (3.9% CAGR). Increases in operating costs and the issuance of new debt are offset by savings from refundings over the last several years.



Operating Expense Budget Walkforward

FY22 Outlook to FY23 Budget Walkforward	
Operating Expenses (in Millions)	Total
FY22 Outlook	\$563.8
Budget reductions	(10.9)
Employee related increases	19.0
Fixed contract increases	15.6
Customer related increases	10.7
Inflationary increases	7.9
Restore CEO contingency/other	7.2
Digital and technology investments	4.9
Operating reserve adjustments	0.2
Net increase	54.6
FY23 Budget	<u>\$618.4</u>

Airline Cost (Revenue to DFW) Walkforward

Higher airline cost is due primarily to increased debt service costs and the removal of Federal relief proceeds from the budget.

<u>Airline Cost Walkforward (in Millions)</u>	<u>Total</u>	<u>CPE ⁽¹⁾</u>
FY22 Outlook	\$475.3	\$13.07
Debt & Use Agreement Items		
Increase in Debt Service	55.5	
Increase in PFC	(5.6)	
Threshold Adjustment	6.6	
Total Debt and Use Agreement	<u>56.5</u>	
Net Operating Expenses		
Federal Relief Proceeds Reduction	50.4	
Airline Cost Centers O&M	35.5	
Transfer from DFW Cost Center	(18.9)	
Other Non-Airline Revenues	<u>(3.4)</u>	
Total Net Operating Expenses	<u>63.6</u>	
Total Increases	<u>120.1</u>	
FY23 Budget	<u>\$595.4</u>	\$14.99

(1) Actual rate, not in millions

Request Budget Approval - \$1.183B

<u>Annual Expenditure (in Millions)</u>	<u>FY23 Budget</u>
Operating expenditures	\$ 618.4
Gross debt	<u>554.8</u>
Total expenditure budget within rate base	<u>\$1,173.3</u>
Board contingency outside rate base	<u>10.0</u>
Total budget with contingency	<u><u>\$1,183.3</u></u>

Tax Sharing to Owner Cities

Eules, Irving, Coppell, and Grapevine (south of HWY 114) have tax sharing arrangements with DFW and the Owner Cities.

Revenues split between “Host City” (1/3rd) and Owner Cities (2/3rd)

- Split between Dallas and Fort Worth is based upon 7/11th and 4/11th ownership, except for Rental Car Center taxes which are shared equally

Host Cities paid \$15.1 million in FY21:

- Dallas - \$8.3 million
- Fort Worth - \$6.8 million
- Owner Cities received total of \$3.9 million (25.9%) increase from prior year.
- Taxes from rental car facility in Eules increased 54.7% from prior year.



City of Dallas

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

Agenda Information Sheet

File #: 22-1846

Item #: C.

Office of the City Auditor Briefing on Internal Audit Reports Released Between June 18, 2022 and August 12, 2022

[Mark Swann, City Auditor, Office of the City Auditor]

Office of the City Auditor

Fiscal Year 2022 Auditor Briefing Update
Reports Released between June 18, 2022,
and August 12, 2022

August 22, 2022
Mark S. Swann, City Auditor

Government Performance & Financial Management Committee





Special Audit of Former City Council Members – June 2021

July 21, 2022

Mark S. Swann, City Auditor

Mayor

Eric Johnson

Mayor Pro Tem

Carolyn King Arnold

Deputy Mayor Pro Tem

Jaime Resendez

Council Members

Tennell Atkins

Adam Bazaldua

Paula Blackmon

B. Adam McGough

Cara Mendelsohn

Jesse Moreno

Omar Narvaez

Paul E. Ridley

Jaynie Schultz

Casey Thomas, II

Chad West

Gay Donnell Willis

Reports Issued – June 21, 2022

Special Audit of Former City Council Members

(Slide 1 of 3)

Objective and Scope:

The objectives of this audit were to determine if former City Council Members Jennifer S. Gates', Adam Medrano's, Lee M. Kleinman's, and David Blewett's: (1) debt was cleared prior to departure; (2) funds from City-Funded Officeholder accounts were applied correctly; and, (3) offboarding activities were completed timely.

What We Found:

Indebtedness to the City on behalf of the former Council Members was not observed.

Also:

- A portion of *Annual Statement of City-Funded Officeholder Accounts* expenditures could not be reconciled to the City's financial general ledger and supporting documentation could not be consistently located.
- Physical and computer access were not removed timely.

Reports Issued – June 21, 2022

Special Audit of Former City Council Members

(Slide 2 of 3)

What We Recommend:

Management should:

- Develop a process to identify the type of purchase (P-Card, T-Card, or accounts payable) along with the appropriate document reference to obtain receipts easily and supporting documentation for expenditures listed on *Annual Statement of City-Funded Officeholder Accounts* reports.
- Reconcile financial system general ledger transactions to expenditures listed on *Annual Statement of City-Funded Officeholder Accounts* reports.
- Verify the removal of physical and computer network access timely.

Management provided action plans for 4 of 4 recommendations (100 percent).

Reports Issued – June 21, 2022

Special Audit of Former City Council Members - Accepted Recommendations

(Slide 3 of 3)

- A.1:** Develop a process to identify the type of purchase (P-Card, T-Card, or accounts payable) along with the appropriate document reference to easily obtain receipts and supporting documentation for expenditures listed on *Annual Statement of City-Funded Officeholder Accounts* reports.
- A.2:** Modify the *Annual Statement of City-Funded Officeholder Accounts* reporting process to confirm all receipts and relevant supporting documentation for items included in the reports are retained for the duration of the records retention schedule.
- A.3:** Request the City Controller to provide the City's financial system general ledger transaction reports by unit (council district) and perform periodic reconciliations of expenditures on these reports to the information recorded on the *Annual Statement of City-Funded Officeholder Accounts* reports.
- B.1:** Obtain formal confirmation that physical and computer access removal is completed within two weeks of council members' last day of service.



Audit of Dallas Police Department Overtime – Final Report

August 9, 2022

Mark S. Swann, City Auditor

Mayor

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Mayor Pro Tem

Carolyn King Arnold

Deputy Mayor Pro Tem

Omar Narvaez

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Gay Donnell Willis

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report (Slide 1 of 13)

Objective and Scope:

The objectives of this audit were to determine whether the Dallas Police Department manages overtime in a way that limits the financial and operational impact on service delivery objectives and to determine whether any unusual employee overtime usage indicates waste or abuse.

The scope of the audit was uniform and civilian overtime from October 1, 2018, to December 31, 2020.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report (Slide 2 of 13)

Objectives and Conclusions:

1. Is there evidence that the Dallas Police Department manages overtime to keep it to a minimum?

Generally, yes. The Dallas Police Department does have basic controls in place to keep overtime to a minimum. However, several best practices that could help reduce overtime expenditures are not used.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report (Slide 3 of 13)

Objectives and Conclusions (continued):

2. Was there any unusual employee overtime usage that indicates waste or abuse at the Dallas Police Department during the audit period of October 1, 2018, to December 31, 2020?

No. The Dallas Police Department relies on supervisory review and approval of overtime and compensatory time records to detect inappropriate use of overtime. A review of a judgmental sample of 412 overtime and compensatory time transactions showed that:

- Five overtime or compensatory time request documents could not be located (1.2 percent).
- Four requests were not reviewed by supervisors (1 percent).

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report (Slide 4 of 13)

Objectives and Conclusions (continued):

The department does not require storing documentation justifying the use of overtime. However, interviews with Dallas Police Department unit supervisors and a review of available supporting documentation for a judgmental sample of 263 overtime and compensatory time transactions did not indicate any:

- Inappropriate actions of using or expending resources carelessly, extravagantly, or to no purpose.
- Behavior that is deficient or improper compared to behavior that a prudent person would consider reasonable and necessary business practice.
- Misuse of authority or position for personal financial interests.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report (Slide 5 of 13)

What We Recommend:

Management should:

- Implement a reliable centralized electronic overtime record keeping system.
- Incorporate additional best practices from the International Association of Chiefs of Police.
- Adopt procedures for overtime analysis.
- Issue guidance to supervisors on how to change officer schedules to avoid overtime and how to document these changes.
- Ensure accuracy in the computation of overtime pay in Workday.

Management accepted and provided action plans for 5 of 6 recommendations (83 percent).

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report Recommendations Accepted

(Slide 6 of 13)

- B.1:** Review the model policy developed by the International Association of Chiefs of Police's Law Enforcement Policy Center and incorporate overtime internal controls suitable for the Dallas Police Department into the General Orders.
- B.2:** Revise General Orders to prescribe the following elements of overtime analysis:
- Type and description of the overtime information to be collected.
 - Purpose of the analysis.
 - Analysis description.
 - Standards and thresholds to compare against.
 - Management actions that will result from the analysis and comparisons.
 - What level of management is responsible for implementing and monitoring actions resulting from the analysis.
- B.3:** Revise General Orders to include guidance for supervisors on how to change their officers' schedules to avoid overtime and document these changes.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report (Slide 7 of 13)

International Association of Chiefs of Police Model Policy

- Whenever possible, paid overtime should be used in lieu of comp time.
- Unit commanders and supervisors should monitor overtime data to identify unusual, unexplained, or disproportionate expenditures.
- Prevent expenditure of overtime at a rate that could exceed budget.
- No task or function shall be performed on overtime that could otherwise be performed during regular work hours.
- All non-emergency overtime must receive advance authorization.
- Division command staff must approve overtime requests designed to fill an on-going personnel vacancy or meet a foreseeable workload.
- Assign non-emergency service requests received near shift change to oncoming shift personnel.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report (Slide 8 of 13)

International Association of Chiefs of Police Model Policy

- Ensure that officers who make arrests late in their shift receive available assistance to process prisoners as quickly as possible.
- Ensure that arresting officers in misdemeanor incidents conduct tests, take statements or witness any actions/procedures essential to prosecution so that only the officer will be needed to testify in court.
- Arrest reports should include only the minimum number of officers; those who were integral to the arrest and who must be subpoenaed in any subsequent court testimony
- Anticipate and manage workload requirements where reasonable to best utilize standard duty hours.
- Manage and coordinate vacation, leave, and related requests to minimize manpower deficiencies.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report Recommendations Accepted

(Slide 9 of 13)

- C.1:** Identify officers impacted by the incorrect configuration of the COVID-19 Uniform Leave Police Time Off calculation tag issue to determine if any unearned overtime or compensatory time needs to be adjusted or recovered from impacted officers.
- C.2:** Ensure that Workday is configured to correctly account for new codes affecting the computation of time worked for overtime.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report Recommendation Management Accepts Risk

(Slide 10 of 13)

A.1: Implement a reliable centralized overtime record keeping system to ensure that the following information is electronically recorded and is easily retrievable:

- Employee name, position, and unit.
- Date and time overtime or compensatory time was requested or ordered.
- Number of hours of overtime or compensatory time.
- The reason for overtime
- Date and time overtime or compensatory time was approved.
- Record of approval by the supervisor with authority to approve overtime.
- References to supporting documents.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report Recommendation Management Accepts Risk

(Slide 11 of 13)

Management's Response:

The Dallas Police Department (DPD) is confident that its current processes provide supervisors, managers, and department leadership with adequate information to ensure overtime use is appropriate, justified, and generally accurately recorded.

However, the City's budgetary constraints have resulted in DPD historically receiving incremental technology upgrades, rather than a comprehensive system upgrade or replacement for overtime record keeping. This has led DPD to utilize multiple processes and systems for tracking, approving, and retaining documentation related to employee overtime. As a result, documentation is not always easily retrievable, and the process is not optimized for efficiency.

While DPD recognizes the benefits of having a centralized record-keeping system for maintaining all information related to employee overtime, there is too much uncertainty regarding the cost, timeline, and technology constraints to commit to implementing the recommendation at this time.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report Recommendation Management Accepts Risk

(Slide 12 of 13)

Management's Response (continued):

However, DPD will commit to working with the Information Technology & Services Department and the Office of Procurement Services to thoroughly research solutions that best mitigate the risks identified by the auditors and provide better transparency of overtime usage. After researching solutions, DPD anticipates proposing a record-keeping solution in accordance with AD 4-05, Contracting Standards and Procedures.

Reports Issued – August 9, 2022

Audit of Dallas Police Department Overtime – Final Report (Slide 13 of 13)

General Fund Personnel Services Budget versus Actual



Source: Budget versus Actual Report, Period 13.

Office of the City Auditor

Fiscal Year 2022 Auditor Briefing Update
Reports Released between May 14, 2022,
and June 17, 2022

August 22, 2022
Mark S. Swann, City Auditor

Government Performance & Financial Management Committee



APPENDIX – Audit Reports

Here are the final reports and links for your reference.

Quarter 4 – August Update:

- [Special Audit of Former City Council Members](#)
- [Audit of Dallas Police Department Overtime – Final Report](#)



Special Audit of Former City Council Members – June 2021

July 21, 2022

Mark S. Swann, City Auditor

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Executive Summary

Objective and Scope

The objectives of this audit were to determine if former City Council Members Jennifer S. Gates', Adam Medrano's, Lee M. Kleinman's, and David Blewett's: (1) debt was cleared prior to departure; (2) funds from City-Funded Officeholder accounts were applied correctly; and, (3) offboarding activities were completed timely.

What We Recommend

Management should:

- Develop a process to identify the type of purchase (P-Card, T-Card, or accounts payable) along with the appropriate document reference to easily obtain receipts and supporting documentation for expenditures listed on *Annual Statement of City-Funded Officeholder Accounts* reports.
- Reconcile financial system general ledger transaction to expenditures listed on *Annual Statement of City-Funded Officeholder Accounts* reports.
- Verify removal of physical and computer network access timely.

Background

The Office of the City Auditor is required by City Charter Chapter IX, Section 4, *Special Audit*, to audit the accounts of former City officials upon their death, resignation, removal, or expiration of term to determine any indebtedness to the City.

What We Found

Indebtedness to the City on behalf of the former Council Members was not observed. Also:

- A portion of expenditures could not be reconciled to the City's financial general ledger, and supporting documentation could not be consistently located.
- Physical and computer access was not removed timely.

There are areas of emerging risks that may merit additional improvements.

Objectives and Conclusions

1. Was City council members' debt cleared before departure?

Yes.

2. Was usage of funds from the *Annual Statement of City-Funded Officeholder Accounts* verifiable?

Generally, yes. Opportunities exist to improve the reporting of *Annual Statement of City-Funded Officeholder Accounts* by leveraging information available from the City's AMS Advantage financial system and retaining supporting documentation. (See [Observation A](#).)

3. Were off-boarding activities completed timely?

No. While some off-boarding activities can be managed through routine verification, clarifying what should be included would make the process more pertinent to the council members and their operations. (See [Observation B](#))

Audit Results

Both *City Council Resolution 88-3428* and Administrative Directive 4-09, *Internal Control*, prescribe policy for the City to establish and maintain an internal control system. The audit observations listed are offered to assist management in fulfilling their internal control responsibilities.

Observation A: Annual Statement of City-Funded Officeholder Accounts

Annual Statement of City-Funded Officeholder Accounts could not be reconciled to the City financial general ledger, and documentation to support expenditures listed on the reports could not be consistently located. The ability to demonstrate City funds are being applied correctly is difficult when supporting documentation is not available, and reports of officeholder's expenditures cannot be easily traced to the City's financial records.

Reconciliation of Annual Statement of City-Funded Officeholder Accounts

Annual Statement of City-Funded Officeholder Accounts reports do not reconcile with the City's financial system general ledger. Comparing the annual reports to the City's financial system general ledger shows that approximately \$14,995 was identified in the general ledger but not recorded in the *Annual Statement of City-Funded Officeholder Accounts* by council members. Approximately \$457 was reported by council members but was not found in the financial system.

Missing Documentation

Documentation supporting travel and other expenditures could not be located for seven (7) of 50 expenditures reported on the *Annual Statement of City-Funded Officeholder Accounts*. The missing documents totaled \$2,058. A contributing factor in not finding the supporting documents is the lack of accounting document numbers being recorded on the *Annual Statement of City-Funded Officeholder Accounts* and summary postings of Purchase and Travel card details in the City's financial general ledger accounting system.

Criteria

- ❖ Standards for Internal Control in the Federal Government *Principle 10—Control Activities*

Assessed Risk Rating:

High

We recommend the **Director of Office of Mayor and City Council**:

A.1: Develop a process to identify the type of purchase (P-Card, T-Card, or accounts payable) along with the appropriate document reference to easily obtain receipts and supporting documentation for expenditures listed on *Annual Statement of City-Funded Officeholder Accounts* reports.

A.2: Modify the *Annual Statement of City-Funded Officeholder Accounts* reporting process to confirm all receipts and relevant supporting documentation for items included on the reports are retained for the duration of the records retention schedule.

A.3: Request the City Controller to provide the City's financial system general ledger transaction reports by unit (council district) and perform periodic reconciliations of expenditures on these reports to the information recorded on the *Annual Statement of City-Funded Officeholder Accounts* reports.

Observation B: Physical and Computer Access

Deactivation of council members' building physical access and computer access was not timely. This allows council members and their supporting staff to have unauthorized access to restricted City facilities or computer systems after departure.

Physical Access

Identification badges were either missing or returned late. For example, former Council Member Adam Medrano lost his identification badge during his term. However, he did not report the lost identification badge to the Security Services Division of Court and Detention Services. In addition, former Council Member David Blewett's identification badge was not returned until a week after his departure. Department managers are responsible for retrieving and returning all badges within two (2) business days of termination.

One employee with access to the purchasing card for Council Member Adam Medrano continued to retain access despite leaving the Office of the Mayor and City Council on June 2, 2021.

Computer Access

All four city council members' computer user accounts remained active until September 21, 2021, more than three months past the termination date of June 14, 2021. The computer user accounts should have been disabled on the last scheduled workday for departing council members following Information Technology Standard Section 15, *Inactive Accounts*. Since active directory services provide single sign-on for network and some computer applications, access that remains active after a council member leaves can allow unauthorized access to City computer systems.

Criteria

- ❖ Administrative Directive 2-4 *Interim Identification and Access Badge and Restricted Areas Policy*
- ❖ Administrative Directive 2-24 *Computer Security*
- ❖ Information and Technology Services *Information Security Standards*
- ❖ Standards for Internal Control in the Federal Government *Principle 10 –Control Activities*

Assessed Risk Rating:

Low

We recommend the **Director of Office of Mayor and City Council:**

B.1: Obtain formal confirmation that physical and computer access removal is completed within two weeks of council members' last day of service.

Emerging Risks

During the audit, certain emerging risks that could impact the effectiveness of activities performed by the Office of the Mayor and City Council were identified.

Personal Financial Statement

Former Council Member Medrano did not file his annual *Personal Financial Statement* as required by the Dallas City Code for the calendar year 2020 prior to his departure in June 2021. Personal Financial Statements are filed so that conflicts of interest can be validated as needed.

Personal Inventory Management

The Office of Mayor and City Council developed an MS Excel template as a tracking mechanism for council aides to document purchased equipment and furniture details under the \$1,000 capitalization threshold. However, the completeness and accuracy of the inventory are dependent on the diligence of the council aide in completing the form.

Establishing an internal policy unique to the needs of the Office of Mayor and City Council and identifying a cost-effective automated solution for tracking low-value equipment and furniture additions that enforces consistency in capturing information and tracking property assignments, transfers, storage, and disposal could enhance this process.

An analysis of the type of approvals and purchases by council members to improve cost effectiveness should be considered (e.g., office décor and furniture and convenience accessories such as iPads).

Timely Submission and Approvals

Former Council Member Blewett's and former Council Member Medrano's Travel Reimbursement Forms are not being submitted within the 14 days of travel completion as instructed in Administrative Directive 4-7 *Travel Expense Reimbursement Requirement*.

Appendix A: Policy Administration

Background

The Office of the City Auditor is required by City Charter Chapter IX, Section 4, *Special Audit*, to audit the accounts of former City officials upon their death, resignation, removal, or expiration of council member's term to determine any indebtedness to the City.

This Office of Mayor and City Council ensures proper off-boarding of council members. The primary off-boarding activities include:

- Verification of debt clearance.
- Use of City-Funded Officeholder account.
- Removal of physical and logical access.
- Authorization for record disposal.
- Verification of personal property.
- Removal/transfer of memberships.
- Self-reporting of gifts and positions of emolument during council member's term.

The table below outlines all the administrative directives that address off-boarding activities of City employees, departments, and elected officials. The table was used to complete the audit to ensure due diligence of off-boarding; however, there is a possibility that some of these might not apply to the audit objectives because of the open interpretation of the documents. See [Table 1](#).

Methodology

The audit methodology included: (1) interviewing personnel from the Office of Mayor and City Council, City Secretary, City Controller's Office and other city departments; (2) reviewing Dallas City Code, policies and procedures, and applicable Administrative Directives; and, (3) performing various analyses. In addition, all five components of *Standards for Internal Control in Federal Government* were considered.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Table 1

Administrative Directives Related to Off-Boarding

Administrative Directive	Purpose	Scope	Applies to Elected Officials
2-4 Interim Identification and Access Badge and Restricted Areas Policy (June 28, 2018)	Provide instructions for departmental security controllers on the proper procedures for obtaining City of Dallas identification /badges and describes access security procedures for restricted areas	Departments, Employees	No
2-13 Gift and Trust Administration (October 2, 1995)	Acceptance and proper investment and accounting of gifts and trusts	Departments, not the Employee Retirement Fund or the Dallas Police Pension Fund	No
2- 24 Computer Security (June 30, 2017)	Provide, manage, and govern the security of information systems and assets, including confidentiality, integrity availability, accountability, and assurance	Departments, all persons, computing devices that comprise the City's information technology systems and assets	Yes
2-33 Acceptable Use of City Provided Email and Internet Services (July 31, 2001)	Define acceptable and unacceptable use of the internet to conduct business and help agencies with cost-effective measures to disseminate information	All employees	No
2-51 Records Management (December 20, 2013)	Describes Record management responsibilities, and compliance with Chapter 39C of the Dallas city code	Departments, City Officers, Employees	No
3-56 Payroll Procedures (November 3, 2016)	Establish guidelines for payroll processing	Departments, Employees	No
4-05 Contracting Standards and Procedures (April 30, 2018)	The directive sets out standards and procedures for contracting.	City Officers, Employees (City-Funded Officeholder Accounts must comply with the City's administrative directives regarding procurement)	Yes
4-06 Reimbursement for Business Expenses (June 3, 1996)	Establish guidelines for business-related expenses, define procedures for expense approvals documentation and reimbursement	City Council Members, City Manager, Assistant City Managers, Department Directors, Managers, City Lobbyists	Yes
4-07 Travel Reimbursement Expenses (October 1, 2013)	Establish policies and procedures for city government employees, council members and commission members who perform local and out of town official travel in the interest of the City of Dallas	Employees, Appointed and Elected Officials, Board Members	Yes
4-08 Mobile Telephone Services	Establish policy and procedures for the acquisition and use of City-owned	Departments and Organizations	No

Administrative Directive	Purpose	Scope	Applies to Elected Officials
(June 12, 2004)	mobile services and devices and City policy for cell phone allowance		
4-10 Delinquent in uncollectible accounts (April 24, 2013)	Procedures for collection of delinquent accounts by the City, monitoring accounts receivable allowance of delinquent accounts	Departments	No
4-12 Employee in City Memberships (March 4, 2013)	Establish criteria for sponsorship, sponsor memberships and procedures by which City-sponsored memberships will be paid	Employees, Elected Officials, Board Members	Yes
4-15 Purchasing Card Policy and Procedures (October 31, 2018)	Establish procedures for procuring goods using purchasing cards	Departments, Employees (City-Funded Officeholder Accounts must comply with City's administrative directives regarding procurement)	Yes
6-01 Control of City Property (January 24, 2000)	Establish responsibilities and reporting policies for control of City-owned personal property	Departments	No
6-10 City Hall Parking Garage (December 12, 2012)	Information and regulations regarding the use of the City Hall parking garage	Users of parking garage facilities at City Hall	Yes
City of Dallas Enterprise Information Security Standard (October 1, 2021)	Section 15 guides the separation of employment procedures for handling users' access to all systems.	Departments, Commissions, Boards, Institutions or Agencies of the City, Devices on the City network.	Yes

Source: City of Dallas, Intranet, Publications, Administrative Directives

Major Contributors to the Report

Matthew Cheadle, CIA, CFE, CGAP – In-Charge Auditor

Mamatha Sparks, CIA, CISA, CISSP, CRISC – Engagement Manager

Appendix B: Management's Response

Refer to the following pages for Management's Acknowledgement and Responses.

Memorandum



CITY OF DALLAS

DATE: July 25, 2022

TO: Mark S. Swann – City Auditor

SUBJECT: *Response to Special Audit of Former City Council Members – June 2021*

This letter acknowledges the City Manager's Office received the *Special Audit of Former City Council Members – June 2021* and submitted responses to the recommendations in consultation with the Office of the Mayor and City Council.

The Office of the Mayor and City Council appreciates the work of you and your staff and their recommendations for enhancing the department's internal controls. The Office of the Mayor and City Council has significantly enhanced its internal controls and is committed to continued improvements.

The Dallas City Code requires City Council Members to file an Annual Statement of City-Funded Officeholder Account Expenses form with the City Secretary. The Dallas City Code does not require a Council Member to involve the Mayor and City Council Office in the preparation or review of the form. However, the Office of the Mayor and City Council will increase their support to City Council Members who voluntarily choose to participate. The elevated support will help ensure the completeness, accuracy, and transparency of the Annual Statement of City-Funded Officeholder Account Expenses forms.

Specifically, the Office of the Mayor and City Council will enhance the form to include a document reference that will tie to specific supporting documents, such as receipts. Further, the Office of the Mayor and City Council began confirming receipts and supporting documents in March 2022. However, to ensure a more reliable and efficient process, the Office of the Mayor and City Council has begun developing an electronic database to tie documentation to specific transactions. In addition, the Office of the Mayor and City Council will request reports from the City's general ledger to ensure the Annual Statement of City-Funded Officeholder Account Expenses forms include all relevant activity.

Lastly, the Office of the Mayor and City Council will develop a mechanism for obtaining formal confirmations that physical and computer access is removed within two weeks of a City Council Member's last day.

"Our Product is Service"
Empathy | Ethics | Excellence | Equity

Response to Special Audit of Former City Council Members – June 2021
July 25, 2022
Page 2 of 2

Sincerely,



T.C. Broadnax
City Manager

C: Genesis D. Gavino, Chief of Staff
Jack Ireland, Chief Financial Officer
Yldefonso Rodriguez Sola, Director, Office of the Mayor and City Council

"Our Product is Service"
Empathy | Ethics | Excellence | Equity

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/ Maturity Date	
High	We recommend the Director of Mayor and City Council:				
	A.1: Develop a process to identify the type of purchase (P-Card, T-Card, or accounts payable) along with the appropriate document reference to easily obtain receipts and supporting documentations for expenditures listed on Annual Statement of City-Funded Officeholder Accounts reports.	Agree:	Through a voluntary compliance process, the Office of the Mayor and City Council (MCC) Director will develop and train district staff on an enhanced 15A form that includes an additional column with document references that will help identify the type of purchase and corresponding supporting documentation. The enhanced process will provide district staff with an additional tool to aid in the creation of the Annual Statement of City-Funded Officeholder Accounts report filed directly by the council member with the City Secretary.	9/30/2023	06/30/2024
	A.2: Modify the <i>Annual Statement of City-Funded Officeholder Accounts</i> reporting process to confirm all receipts and relevant supporting documentation for items included on the reports are retained for the duration of the records retention schedule.	Agree:	Since March of 2022, MCC has confirmed that receipts and other supporting documentation is retained according to the record retention schedule. Further, MCC has begun working on an electronic database to ensure a more reliable and efficient process.	9/30/2023	06/30/2024
	A.3: Request the City Controller to provide the City's financial system general ledger transaction reports by unit (council district) and perform periodic reconciliations of expenditures on these reports to the information recorded on the <i>Annual Statement of City-Funded Officeholder Accounts</i> reports.	Agree:	MCC will request the City Controller's Office to provide general ledger transaction reports by unit. MCC will require staff of participating City Council Members to perform periodic reconciliations of expenditures from the general ledger to the Annual Statement of City-Funded Officeholder Account Expenses form.	9/30/2023	06/30/2024

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/ Maturity Date
Low	We recommend the Director of Mayor and City Council:			
	B.1 Obtain formal confirmation that physical and computer access removal is completed within two weeks of council members' last day of service.	Agree: MCC staff will submit all security requests timely, in accordance with the City's offboarding procedures. Additionally, MCC will develop a mechanism for obtaining formal confirmations that physical and computer access is removed timely.	6/30/2023	9/30/2023



Audit of Dallas Police Department Overtime – Final Report

August 9, 2022

Mark S. Swann, City Auditor

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Paul E. Ridley

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Executive Summary

Objectives and Scope

The objectives of this audit were to determine whether the Dallas Police Department manages overtime in a way that limits the financial and operational impact to Department service delivery objectives and to determine whether any unusual employee overtime usage indicates waste or abuse at the Dallas Police Department.

The scope of the audit was uniform and civilian overtime from October 1, 2018 to December 31, 2020.

What We Recommend

We recommend Management:

- Implement a reliable centralized electronic overtime record keeping system.
- Incorporate additional best practices from the International Association of Chiefs of Police.
- Adopt procedures for overtime analysis.
- Issue guidance to supervisors on how to change officer schedules to avoid overtime and how to document these changes.
- Ensure accuracy in the computation of overtime pay in Workday

Background

During the audit period of October 1, 2018, to December 31, 2020, the City's payroll system shows that the Dallas Police Department incurred a total of 1,305,750 overtime hours, and the City of Dallas paid a total of \$78,695,699 in overtime pay to both uniform and civilian Dallas Police Department employees. In addition, during the same period, Dallas Police Department uniform employees earned 316,166 hours of compensatory time with an estimated cost to the City of \$13.8 million.

What We Found

Evidence demonstrates that the Dallas Police Department has some controls to keep overtime to a minimum. However, several best practices from the International Association of Chiefs of Police, which could further help reduce overtime expenditures, are not used.

Additionally, written procedures for analyzing overtime, changing and documenting changes to officer schedules, a centralized electronic overtime record keeping system, and accuracy in the computation of overtime pay in Workday could prevent and deter instances of potential waste and abuse of overtime in the future.

Objectives and Conclusions

1. Is there evidence that the Dallas Police Department manages overtime to keep it to a minimum?

Generally yes. The Dallas Police Department does have basic controls in place to keep overtime to a minimum. However, several best practices which could further help reduce overtime expenditures are not used. See [Observation B](#).

2. Was there any unusual employee overtime usage that indicates waste or abuse at the Dallas Police Department during the audit period of October 1, 2018, to December 31, 2020?

No. The Dallas Police Department relies on supervisory review and approval of overtime and compensatory time records to detect inappropriate use of overtime. A review of a judgmental sample of 412 overtime and compensatory time transactions showed that:

- Only five overtime or compensatory time request documents could not be located (1.2 percent).
- Only four requests were not reviewed by supervisors (1 percent).

The department does not require storing documentation justifying the use of overtime. However, interviews with Dallas Police Department unit supervisors and a review of available supporting documentation for a judgmental sample of 263 overtime and compensatory time transactions did not indicate any:

- Inappropriate actions of using or expending resources carelessly, extravagantly, or to no purpose.
- Behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice.
- Misuse of authority or position for personal financial interests.

Some internal controls require improvements that will enhance management's ability to prevent and detect potential waste and abuse of overtime. See [Observation A](#) and [Observation C](#).

Audit Results

Both *City Council Resolution 88-3428* and Administrative Directive 4-09, *Internal Control* prescribe policy for the City to establish and maintain an internal control system. The audit observations listed are offered to assist management in fulfilling their internal control responsibilities.

Observation A: Recording of Overtime Information

The Dallas Police Department cannot always retrieve supporting documentation to show why overtime had to be paid to certain employees at specific times and whether it was properly requested and approved. As a result, historical information needed to demonstrate a public purpose for overtime or to detect inappropriate use of overtime is not always available.

Dallas Police Department Record Keeping Systems

The Dallas Police Department does not have a centralized and reliable overtime record keeping system. Currently, overtime and compensatory time are first recorded on manual cards. In some units, employees use Intelligent Workforce Management (IWM), Workday (the City's electronic payroll system), or email to record overtime. Upon supervisory review and approval, standardized information is transferred to Workday.

Shortcomings of this approach include the inability to:

- **Maintain accurate records.**

Manual entry is cumbersome, unreliable, and error-prone. For example, the Dallas Police Department was unable to locate five overtime request cards for a judgmental sample of 412 overtime and compensatory time transactions, or 1.2 percent. Also, for 52 of 412 transactions (12.6 percent), the overtime description on the manual card did not match the code recorded in the Workday payroll system.

- **Attach supporting documentation.**

According to *General Order 206*, certain documents establish justification for overtime, such as:

- Subpoenas or Court Notification Slips.
- Appointments set by U.S. Attorneys, District Attorneys, or City Attorneys.
- Dispatcher notification.
- Supervisory approval of overtime.
- Orders by the Command level staff.

The current system does not explicitly require or capture pre-approval or supporting documents justifying the use of overtime. Instead, the overtime is first recorded by the

employee on a card, and then approved by a supervisor. Further, supporting documents justifying the use of overtime are not saved with the overtime cards in Intelligent Workforce Management or Workday. They are located, rather, in disparate other systems (for example Records Management System¹ or Incode²), making it difficult to verify the legitimacy of the overtime. As a result, the Dallas Police Department was unable to provide documents justifying the use of overtime for 149 out of a judgmental sample of 412 overtime and compensatory time transactions, or 36.2 percent.

- **Verify valid signatures/ensure proper authorization.**

Manual entry does not ensure that the approval signature on the card belongs to a supervisor with the authority to approve overtime. For example, out of a judgmental sample of 268 overtime cards provided by the Dallas Police Department:

- Four or 1.5 percent were not signed by a supervisor.
- Ten or 3.7 percent were signed, but the signature was illegible.
- 128, or 47.8 percent, were signed by an individual whose authority to approve overtime could not be confirmed. According to the Dallas Police Department, a supervisor who witnessed the overtime work signs the card.

Criteria

- ❖ International Association of Chiefs of Police Law Enforcement Policy Center, *Overtime. Concepts and Issues Paper*
- ❖ International Association of Chiefs of Police Model Policy
- ❖ United States Department of Justice, Office of Justice Programs, National Institute of Justice, *Police Overtime: An Examination of Key Issues* by David H. Bayley and Robert E. Worden
- ❖ *General Order 206*
- ❖ Standards for Internal Control in the Federal Government:
 - *Principle 10– Design Control Activities*
 - *Principle 12– Implement Control Activities*

Assessed Risk Rating:

High

¹ Records Management System stores crime incident and investigation data.

² Court management system stores Dallas Municipal Court docket and other court related information.

We recommend the **Dallas Police Chief**:

A.1: Implement a reliable centralized overtime record keeping system to ensure that the following information is electronically recorded and is easily retrievable:

- Employee name, position, and unit.
- Date and time overtime or compensatory time was requested or ordered.
- Number of hours of overtime or compensatory time.
- The reason for overtime.
- Date and time overtime or compensatory time was approved.
- Record of approval by the supervisor with authority to approve overtime.
- References to supporting documents.

Observation B: Overtime Management

Overtime Controls

The Dallas Police Department has several internal controls to limit overtime expenditures that are working as intended:

- Only uniform personnel below the rank of Major earn overtime and compensatory time.
- All overtime worked is approved for payment by a designated supervisor.
- Paid overtime and unpaid compensatory time are recorded separately.
- Unit commanders and supervisors monitor individual and summary data reports of overtime expenditures.
- Maximum compensatory time accrual for uniform personnel is capped at 480 hours.
- Right Care.
- Dallas Online Reporting System.
- 911 expeditors.
- Promoted officers' assignment to Patrol.
- Bi-weekly audits in Patrol.
- Patrol directed hours capped.
- Only non-exempt civilian personnel earn overtime.
- Ad-hoc overtime analysis reports are reviewed by command staff.
- Overtime expenditures are recorded separately by function and by unit in which the expenditure is incurred.
- Supervisors and command staff enforce limits on the number of overtime hours per day and week.
- Maximum compensatory time accrual for civilians is capped at 80 hours.
- Staffing optimization recommended by KPMG.
- Civilianization.

However, a comparison of Dallas Police Department overtime controls to best practices recommended by the International Association of Chiefs of Police shows the Dallas Police Department could benefit from adding some of the overtime controls recommended by the Association of Chiefs of Police. (Refer to [Appendix A](#) for more detail).

Analysis of Overtime Data

The Dallas Police Department uses information recorded in the Workday payroll system to perform ad-hoc analysis of overtime hours incurred by employees. The following information is available for management's analysis. (See [Exhibit 1](#) below).

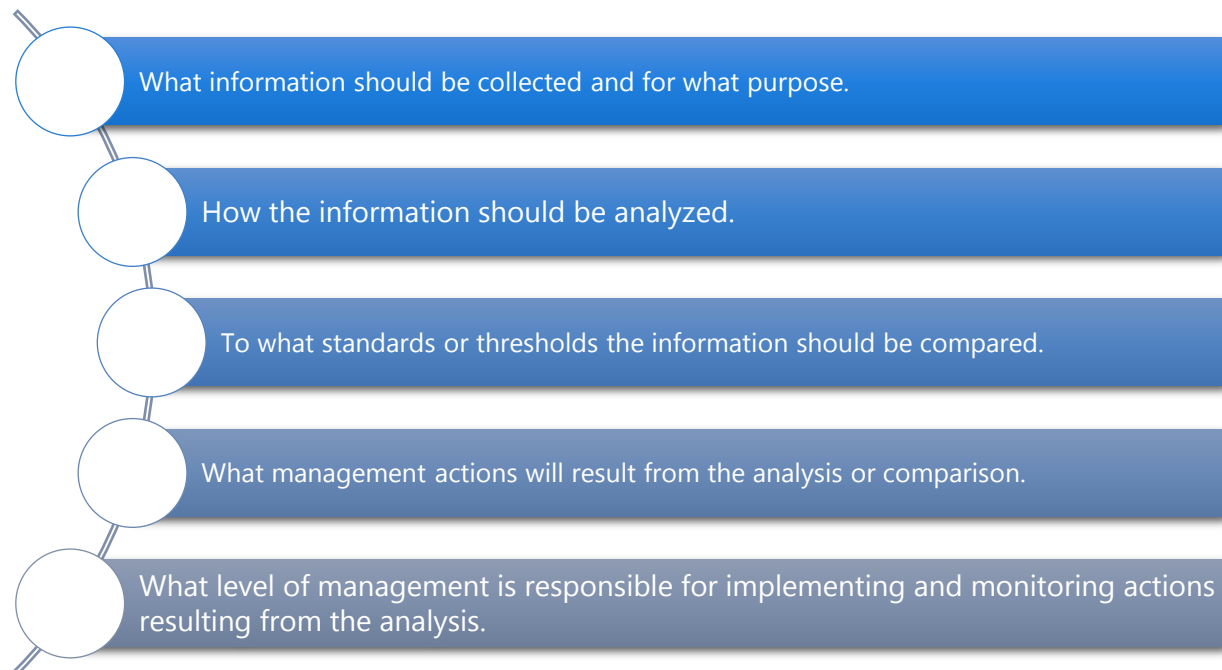
Exhibit 1:



Source: Office of the City Auditor

The Dallas Police Department, however, does not have written procedures to describe the following (see [Exhibit 2](#) below):

Exhibit 2:



Source: Office of the City Auditor, U.S. Department of Justice, Office of Justice Programs, National Institute of Justice, Police Overtime: An Examination of Key Issues by David H. Bayley and Robert E. Worden

The Dallas Police Department has the infrastructure (i.e., the Workday payroll system) for recording and analyzing the use of overtime, but the department must adopt procedures for making managerial decisions about overtime based on an understanding of what is happening. According to best practices in overtime management, the analysis should provide answers to the following questions:

Cost Effectiveness of Overtime

- How much police work is being performed while on overtime?
- What sort of work is it?
- What are the circumstances of use?
- How much of the work is done on paid overtime versus how much compensatory time is used (that will create vacancies that others will use overtime to fill)?

Cost Overruns

- Does the Dallas Police Department and the City of Dallas have the capacity to pay for overtime over the budgeted amounts?
- How much has been spent throughout the current fiscal year?
- How does the rate of expenditure compare with previous fiscal years?
- How do current expenditures compare against likely future contingencies based on analyses of past patterns?

Waste and Abuse³

- Are there large, undetected overtime earnings by individuals or units within the Dallas Police Department that represent a failure of supervision?
- What are the patterns of overtime expenditures—both as time and as money—by individuals, by units, and by the nature of the work performed?
- How do these patterns compare to prior years, between similar units, and between employees performing the same work?
- Do any of the patterns match the definitions of waste or abuse?

³ Definitions:

According to Government Auditing Standards, *Section 6.21*, "**Waste** is the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight."

According to Government Auditing Standards, *Section 6.23*, "**Abuse** is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate."

Supervisory Review

Supervisory review and approval are the most important controls to guard against waste and abuse of overtime, ensuring that:

- No task or function is performed on overtime that could otherwise be performed during regular work hours.
- Personnel are held responsible for a level of performance during standard work hours that minimize the need for overtime.
- Overtime is authorized only for vital service demands.
- Personnel do not exceed overtime hour limits.

While *General Order 206* requires that police officers document their overtime and compensatory time requests on manual overtime cards, some Dallas Police Department units use Intelligent Workforce Management (IWM)⁴ or Workday payroll system instead of cards to request and approve overtime. A review of a judgmental sample of 412 overtime and compensatory time transactions showed that:

- Requests for 268 instances of paid overtime or accrued compensatory time (65 percent) were recorded on manual overtime cards.
- 64 requests (15.5 percent) were recorded in Workday.
- 75 or 18.2 percent were recorded in IWM.
- Only five requests for paid overtime or compensatory time (1.2 percent) could not be located.

In addition, *General Order 206, Section 206.06.B.5*, allows supervisors to alter employees' schedules to minimize overtime and compensatory time usage. However, General Orders provide no guidance on how to change the officers' schedule to avoid overtime and how to document these changes. The Dallas Police Department was not able to provide any documented evidence of supervisors changing their employees' schedules to avoid or minimize overtime.

Criteria

- ❖ International Association of Chiefs of Police Law Enforcement Policy Center, *Overtime. Concepts and Issues Paper*
- ❖ International Association of Chiefs of Police Model Policy
- ❖ United States Department of Justice, Office of Justice Programs, National Institute of Justice, *Police Overtime: An Examination of Key Issues* by David H. Bayley and Robert E. Worden

⁴ IWM is an internal Dallas Police Department computer system used for human resource management functions.

- ❖ *General Order 206*
- ❖ Standards for Internal Control in the Federal Government:
 - *Principle 7– Identify, Analyze, and Respond to Risk*
 - *Principle 10– Design Control Activities*
 - *Principle 12– Implement Control Activities*

Assessed Risk Rating:

Moderate

We recommend the **Dallas Police Chief**:

B.1: Review the model policy developed by the International Association of Chiefs of Police’s Law Enforcement Policy Center and incorporate overtime internal controls suitable for the Dallas Police Department into the General Orders (see [Appendix A](#)).

B.2: Revise General Orders to prescribe the following elements of overtime analysis:

- Type and description of the overtime information to be collected.
- Purpose of the analysis.
- Analysis description.
- Standards and thresholds to compare against.
- Management actions that will result from the analysis and comparisons.
- What level of management is responsible for implementing and monitoring actions resulting from the analysis.

B.3: Revise General Orders to include guidance for supervisors on how to change their officers’ schedules to avoid overtime and how to document these changes.

Observation C: Payroll Controls

COVID-19 Uniform Leave Police Time Off calculation tag was incorrectly included as time worked to determine overtime or compensatory time for uniform employees. As a result of this incorrect calculation, 249 non-exempt uniform employees receiving overtime or compensatory time for 34 weeks between June 24, 2020 and February 16, 2021, may have received additional overtime pay to which they were not entitled. Payroll records show approximately 5,333 hours coded *COVID-19 Uniform Leave Police Time Off* for non-exempt employees receiving overtime or compensatory time during that period.

Uniform Dallas Police Department employees ranked Captain and below are eligible to receive compensation of 1.5 times their regular rate of pay for any time worked in excess of 40 hours per work week after the deduction of sick leave (including COVID related illness) and leave without pay taken during the same work week.^[1] Uniform Dallas Police Department employees ranked Captain and below are eligible to earn compensatory time (instead of overtime pay) at 1.5 times for every hour worked in excess of 40 hours per week. However, the City's electronic payroll system, Workday, was not configured to correctly account for the *COVID-19 Uniform Leave Police Time Off* entries.

Criteria

- ❖ Standards for Internal Control in the Federal Government:
 - *Principle 10– Design Control Activities*
 - *Principle 12– Implement Control Activities*
- ❖ Dallas City Code. Chapter 34, *Personnel Rules*

Assessed Risk Rating:

Low

We recommend the **City Controller and the Director of Human Resources:**

- C.1:** Identify officers impacted by the incorrect configuration of the *COVID-19 Uniform Leave Police Time Off* calculation tag issue to determine if any unearned overtime or compensatory time needs to be adjusted or recovered from impacted officers.
- C.2:** Ensure that Workday is configured to correctly account for new codes affecting the computation of time worked for overtime.

^[1] Dallas City Code § 34-19 (a) (3)

Appendix A: Internal Controls Evaluation

Below is a comparison of required internal controls and best practices according to the International Association of Chiefs of Police Model Policy and City of Dallas and Dallas Police Department written procedures and unwritten practices tested by the auditors.

Internal Controls Evaluation

Required Controls and Best Practices according to International Association of Chiefs of Police Model Policy	Does the Dallas Police Department have a related written policy or unwritten practice?	Audit Test Result
Payroll Controls		
Only Dallas Police Department uniform personnel below the rank of Major will earn overtime and compensatory time.	YES. City Code Sec. 34-19	Internal control works as intended.
Only non-exempt civilian Dallas Police Department personnel will earn overtime.	YES. City Code Sec. 34-17 and Sec. 34-24	Internal control works as intended.
All leaves (except holiday leave, mandatory city leave, and court leave) are deducted from weekly overtime calculations for civilian personnel.	YES. City Code Sec. 34-17	Internal control works as intended.
Sick leave and leave without pay are deducted from weekly overtime and compensatory time calculations for uniform personnel.	YES. City Code Sec. 34-19	"COVID-19 Uniform Leave Police Time Off" calculation tag was incorrectly included as time worked for determination of overtime or compensatory time for uniform employees. (See Observation C)
Maximum compensatory accrual for Dallas Police Department uniform personnel will be 480 hours.	YES. City Code Sec. 34-19	Internal control works as intended.

Required Controls and Best Practices according to International Association of Chiefs of Police Model Policy	Does the Dallas Police Department have a related written policy or unwritten practice?	Audit Test Result
Maximum compensatory accrual for Dallas Police Department exempt civilian personnel is 80 hours.	YES. City Code Sec. 34-24	Internal control works as intended.
All overtime is paid at 1.5 times regular pay.	YES. (Personnel Rules)	Not tested.
All compensatory time by uniform personnel is earned at 1.5 times overtime hours worked.	YES. (Personnel Rules)	Not tested.
IACP Model Policy - General Provisions		
Whenever reasonably possible, paid overtime will be used in lieu of unpaid compensatory time off.	NO.	Dallas Police Department does not have a requirement to use paid overtime instead of compensatory time.

Required Controls and Best Practices according to International Association of Chiefs of Police Model Policy	Does the Dallas Police Department have a related written policy or unwritten practice?	Audit Test Result
IACP Model Policy - Reporting, Recording, and Analysis		
All overtime worked shall be approved for payment by the designated supervisor.	YES. Dallas Police Department <i>General Order 206</i> .	A review of a judgmental sample of 412 overtime and compensatory time transactions showed that: <ul style="list-style-type: none"> • Only 5 overtime or compensatory time request documents could not be located (1.2 percent). • Only 4 requests were not reviewed by supervisors (1 percent).
The category of overtime work performed shall be coded in accordance with agency personnel procedures for recording and accounting.	YES. Workday payroll system prescribes a list of overtime codes to be used by Dallas Police Department.	For 52 of 412 transactions (12.6 percent), the overtime description on the manual card did not match the code recorded in the Workday payroll system. (see Observation A)
The category of overtime work performed shall be coded and forwarded to the designated agency unit for analysis.	YES. Dallas Police Department's Finance and Contract Management Unit performs an analysis of bi-weekly payroll overtime data and forwards it to Dallas Police Department Executive Management.	No written procedure. (see Observation B)
Paid overtime and unpaid compensatory time will be recorded separately.	YES. Workday payroll System records paid overtime and compensatory time separately.	Internal control works as intended.
Overtime expenditures shall be kept separately by function and by the agency unit in which the expenditure is incurred.	YES. Workday payroll System records paid overtime by individual and unit.	Internal control works as intended.

Required Controls and Best Practices according to International Association of Chiefs of Police Model Policy	Does the Dallas Police Department have a related written policy or unwritten practice?	Audit Test Result
Overtime funds expended under federal, or state grant programs will be accounted for separately from those in the general budget.	YES. Workday payroll System records paid overtime under federal or state grant programs separately.	Not within the scope of this audit. Not tested.
The designated entity shall provide individual and summary data of overtime worked to responsible agency supervisors and command personnel.	YES. Dallas Police Department's Finance and Contract Management Unit performs an analysis of bi-weekly payroll overtime data and forwards it to Dallas Police Department Executive Management.	No written procedure. (see Observation B)
Unit commanders and supervisors shall monitor individual and summary data reports of overtime expenditure.	NO.	Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.
<p>Unit commanders and supervisors shall monitor individual and summary overtime data to identify unusual, unexplained or disproportionate expenditures in overtime, which may include but are not limited to the following circumstances:</p> <ul style="list-style-type: none"> • Disproportionate overtime by individual officer(s) engaged in or assigned to the same task/function. • Significant and unexplained changes in overtime expenditures when compared to similar periods of time. • Significantly higher overtime costs for completion of the same or similar activities or tasks previously performed. 	NO.	Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.

Required Controls and Best Practices according to International Association of Chiefs of Police Model Policy	Does the Dallas Police Department have a related written policy or unwritten practice?	Audit Test Result
Prevent expenditure of overtime at a rate that could exceed or negatively affect the agency's budget or that of individual units, programs or functions.	NO.	Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.

Required Controls and Best Practices according to International Association of Chiefs of Police Model Policy	Does the Dallas Police Department have a related written policy or unwritten practice?	Audit Test Result
IACP Model Policy - Overtime Management		
No task or function shall be performed on overtime by agency personnel that could otherwise be performed during regular work hours.	NO.	Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.
Supervisors shall establish and hold personnel responsible for a level of performance during standard work hours that minimizes the need for overtime and/or the need for additional personnel.	YES. General Orders and Standard Operating Procedures set performance levels for the Dallas Police Department personnel.	Not tested.
Only overtime required to meet vital service demands of the department shall be authorized.	NO.	Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.
All tasks and functions that require the use of overtime shall be routinely evaluated in terms of their cost-effectiveness. Alternatives to the use of premium pay to accomplish these tasks or program objectives shall be evaluated and implemented where appropriate.	NO.	Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.
All overtime must receive advance authorization unless unreasonable due to emergency circumstances.	NO.	Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.

Required Controls and Best Practices according to International Association of Chiefs of Police Model Policy	Does the Dallas Police Department have a related written policy or unwritten practice?	Audit Test Result
Unit and watch commanders and designated supervisors are the personnel primarily responsible for authorizing and managing overtime.	YES. <i>General Order 206.</i>	<p>A review of a judgmental sample of 412 overtime and compensatory time transactions showed that:</p> <ul style="list-style-type: none"> • Only five overtime or compensatory time request documents could not be located (1.2 percent). • Only four requests were not reviewed by supervisors (1 percent).
Division or comparable level command staff must approve overtime requests designed to fill an on-going personnel vacancy or meet an unusually high yet foreseeable workload. (i.e., personnel vacancies are authorized staff positions left unfilled when vacated permanently or for extended and indefinite periods of time).	NO.	Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.

Required Controls and Best Practices according to International Association of Chiefs of Police Model Policy	Does the Dallas Police Department have a related written policy or unwritten practice?	Audit Test Result
<p>Supervisors and command staff shall take measures and issue directives where reasonably possible to reduce or limit the demand for overtime. This includes but is not limited to supervisory efforts to perform the following:</p> <ul style="list-style-type: none"> • Assign non-emergency service requests received near shift change to oncoming shift personnel. • Ensure that officers who make arrests late in their shift receive available assistance to process prisoners as quickly as possible. • Ensure that arresting officers in misdemeanor incidents conduct tests, take statements or witness any actions/procedures essential to prosecution so that only the officer will be needed to testify in court. Arrest reports should include only the minimum number of officers; those who were integral to the arrest and who must be subpoenaed in any subsequent court testimony. 	<p>NO.</p>	<p>Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.</p>
<p>Supervisors and command staff shall take measures and issue directives where reasonably possible to reduce or limit the demand for overtime. This includes but is not limited to supervisory efforts to perform the following.</p> <p>Anticipate and manage workload requirements where reasonable to best utilize standard duty hours.</p>	<p>NO.</p>	<p>Dallas Police Department does not have written procedures for this control. No documented evidence was provided to auditors to indicate that the control is used as an unwritten practice.</p>

Required Controls and Best Practices according to International Association of Chiefs of Police Model Policy	Does the Dallas Police Department have a related written policy or unwritten practice?	Audit Test Result
<p>Supervisors and command staff shall take measures and issue directives where reasonably possible to reduce or limit the demand for overtime. This includes but is not limited to supervisory efforts to perform the following.</p> <p>Manage and coordinate vacation, leave and related requests to minimize manpower deficiencies.</p>	<p>YES. <i>General Order 206.</i></p>	<p>While Dallas Police Department <i>General Order 206 (Section 206.06.B.5)</i> allows supervisors to alter employee schedule to minimize overtime and compensatory time usage, Dallas Police Department was unable to provide any documented evidence that supervisors indeed altered employee schedules to minimize overtime.</p>
<p>Ensure that agency overtime policy, rules and regulations and the particulars of any labor agreement are consistently adhered to by agency personnel as they relate to overtime for court appearances, standby, travel time, training, holiday leave, vacations and related matters.</p>	<p>YES. <i>General Order 206.</i></p>	<p>A review of a judgmental sample of 412 overtime and compensatory time transactions showed that:</p> <ul style="list-style-type: none"> • Only five overtime or compensatory time request documents could not be located (1.2 percent). • Only four requests were not reviewed by supervisors (1 percent).
<p>Coordinate efforts with the court/prosecutor’s office to establish overtime limits and control overtime usage.</p>	<p>YES. <i>General Order 206.</i></p>	<p>Auditors did not test coordination between Dallas Police Department and the courts and prosecutors. However, the auditors tested Dallas Police Department’s compliance with daily total work limit of 16 hours and a weekly total work limit of 112 hours. Auditors found that this internal control works as intended.</p>

Source: Office of the City Auditor

Appendix B: Background and Methodology

Background

Overtime expenditures at the Dallas Police Department have grown at an average rate of 6.5 percent in the last five years (with significant increases recorded in fiscal years 2019 and 2020) despite the basic controls implemented by the Dallas Police Department to manage overtime (see [Exhibit 4](#)). As a result, these expenditures continue to exert significant fiscal stress on the City of Dallas' budget (despite fairly stable staffing levels at the department (see [Exhibit 3](#) below).

Exhibit 3:

Dallas Police Department Staffing Levels

Fiscal Year	Uniform	Civilian	All	Growth Rate
2017	3,075	624	3,699	--
2018	3,033	568	3,601	-2.7%
2019	3,077	550	3,627	+0.7%
2020	3,161	506	3,667	+1.1%
2021	3,095	651	3,746	+2.2%

Source: City of Dallas Comprehensive Annual Financial Reports and DPD reports.

Overtime Expenditures

[Exhibit 4](#) demonstrates the overtime expenditure growth rate over time, with an average growth rate of 6.5 percent. According to the Dallas Police Department, overtime peaks in Fiscal Years 2020 and 2021 were due to several reasons beyond the Department's control, for example:

- Civil protests.
- Natural disasters.
- COVID-19.
- Increasing crime rates.
- Population growth.
- Salary increase for Dallas police officers.

Exhibit 4:

Overtime Expenditure Growth Rate over Time

Year	Overtime Expenditure	Growth Rate
2017	\$28,891,127	--
2018	\$27,729,310	-4.0%
2019	\$32,825,379	18.4%
2020	\$36,410,381	10.9%
2021	\$36,661,974	0.7%
Average Growth Rate Percentage:		6.5%

Source: AMS Accounting System.

During the audit period of October 1, 2018, to December 31, 2020, the City's payroll system shows that the Dallas Police Department incurred a total of 1,305,750 overtime hours, and the City of Dallas paid a total of \$78,695,699 in overtime pay to both uniform and civilian Dallas Police Department employees. In addition, during the same period, Dallas Police Department uniform employees earned 316,166 hours of compensatory time with an estimated cost to the City of \$13.8 million. (See [Exhibit 5](#) below).

Exhibit 5:Overtime and Compensatory Time Hours during the Audit Period
of October 1, 2018 to December 31, 2020 (all funds)

Uniform Overtime	Overtime Paid Hours	Compensatory Time Earned Hours	Total Hours
FY2019	463,078	142,113	605,191
FY2020	503,162	136,730	639,892
FY2021 - Q1 Actual	126,982	37,323	164,305
Uniform Subtotal	1,093,222	316,166	1,409,388
Civilian Overtime	Overtime Paid Hours	Compensatory Time Earned Hours	Total Hours
FY2019	86,361	-	86,361
FY2020	101,165	693	101,858
FY2021 - Q1 Actual	25,002	425	25,427
Civilian Subtotal	212,528	1,118	213,646
Grand Total	1,305,750	317,284	1,623,034

Source: Lawson Payroll System and Workday Payroll System

Exhibit 6 shows that after year-end adjustments for grant and enterprise fund reimbursements, Dallas Police Department overtime expenditures exceeded budget in the last three fiscal years.

Exhibit 6:

General Fund Overtime Expenditures (after year-end adjustments)

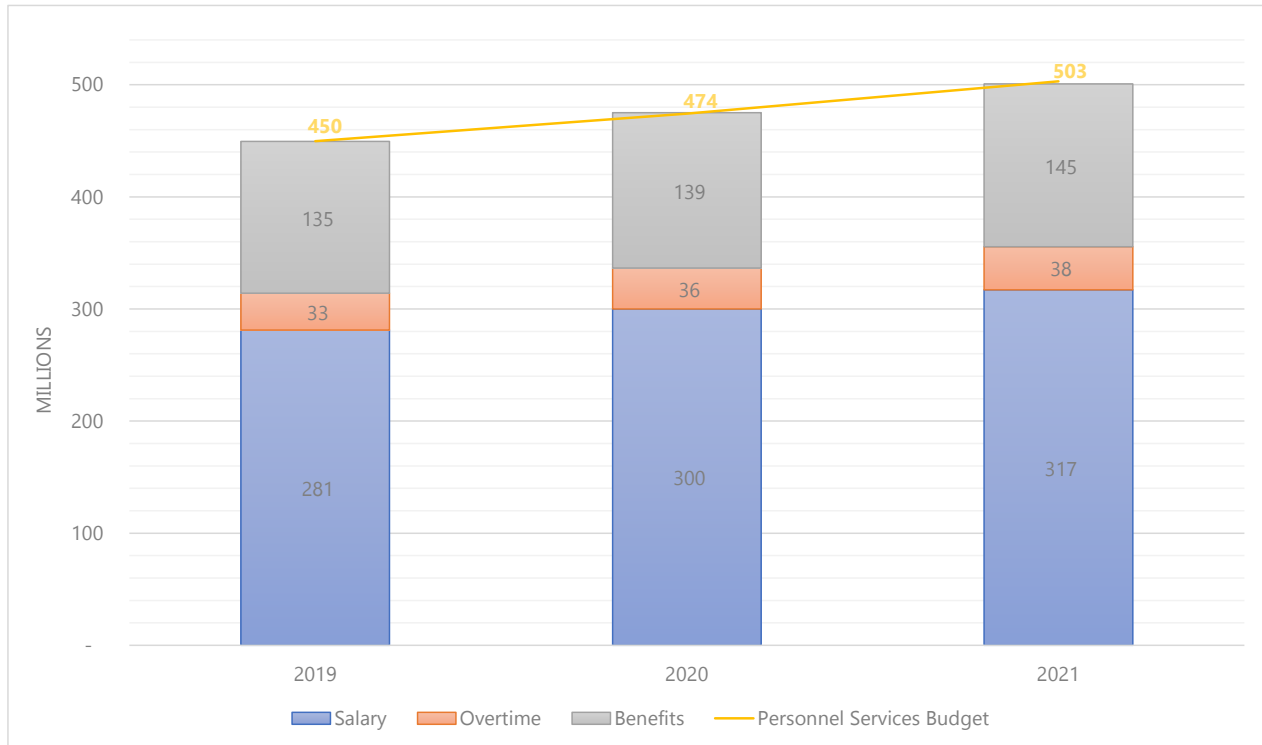
Uniform Overtime	Budget	Actual	Difference
FY2019	\$25,631,301	\$30,060,429	\$4,429,128
FY2020	\$26,497,849	\$33,134,326	\$6,636,432
FY2021	\$30,385,026	\$35,131,070	\$4,746,044
Civilian Overtime	Budget	Actual	Difference
FY2019	\$2,243,415	\$2,764,950	\$521,535
FY2020	\$2,327,071	\$3,276,055	\$948,984
FY2021	\$3,659,615	\$3,356,706	-\$302,909

Source: Budget versus Actual Report, Period 13.

However, despite the growth in the overtime expenditures, the Police Department’s personnel services expenditures remained under budget in fiscal years 2019 and 2021 due to accompanying savings in salaries and benefits because of unfilled positions. In fiscal year 2020, the Police Department’s personnel services expenditures were \$706 thousand over budget. (See Exhibit 7 on the next page.)

Exhibit 7:

General Fund Personnel Services Budget versus Actual



Source: Budget versus Actual Report, Period 13.

Dallas Police Department Overtime Procedures

Uniform Dallas Police Department employees ranked Captain and below are eligible to receive compensation of 1.5 times their regular rate of pay for any time worked in excess of 40 hours per work week after the deduction of only sick leave and leave without pay taken during the same work week.⁵ Uniform Dallas Police Department employees ranked Captain and below are also eligible to earn compensatory time (instead of overtime pay) at 1.5 times for every hour worked in excess of 40 hours per week.

Non-exempt civilian Dallas Police Department employees are eligible to receive compensation of 1.5 times their regular rate of pay for any time worked in excess of 40 hours per week after the deduction of all leave taken during the same work week except for holiday leave, mandatory city leave, and court leave.⁶ Non-exempt civilian Dallas Police Department employees are not eligible to earn compensatory

⁵ Dallas City Code § 34-19 (a) (2) and (6)

⁶ Dallas City Code § 34-17 (a) and (b)

time. Different approaches to calculating overtime hours for uniform and civilian personnel at the Dallas Police Department are illustrated in [Exhibit 8](#):

Exhibit 8:

Overview of Overtime or Compensatory Leave Earned for Uniform and Civilian Employees

Type of Work	Counts as Time Worked for Overtime or Compensatory Leave		Non Exempt Employee Example in Hours	
	Uniform	Civilian	Uniform	Civilian
Regular Hours	✓	✓	38	38
Holiday Leave	✓	✓		
Court Leave	✓	✓		
Mandatory City Leave	✓	✓		
Vacation Leave	✓	✗	16	16
Compensatory Leave	✓	✗		
Attendance Incentive Leave	✓	✗		
Military Leave	✓	✗		
Death-in-family Leave	✓	✗		
Approved Leave with Pay (Excused Absence)	✓	✗		
Approved Leave Without Pay (Excused Absence)	✗	✗		
Sick Leave	✗	✗		
Hours Paid for Week			54	54
Hours Worked for Computation of Overtime Pay or Compensatory Leave Earned			54	38
Overtime Hours Earned			14	0
Compensatory Leave Earned (instead of overtime pay for uniform only calculated at a rate of 14 overtime hours earned * 1.5)			21	0

Source: Office of the City Auditor

Overtime Request, Authorization, and Recording

Most overtime at the Dallas Police Department is unplanned and therefore does not require a formal pre-authorization; planned overtime is usually part of a crime fighting initiative or grant funded overtime. Dallas Police Department employees must record all overtime or compensatory time earned by the

employee's next working day. Most Dallas Police Department employees record overtime manually on handwritten overtime cards (pink) and compensatory time on compensatory (white) cards.

Employees are required to write down the following information on the cards:

- Name.
- Badge number.
- Date and time overtime was worked.
- The reason for overtime.
- Employee signature.

Employees' supervisors then must review and sign the cards. At some Dallas Police Department units, employees record their overtime and compensatory time, and supervisors approve it electronically in the Intelligent Workforce Management system.

Daily attendance records are maintained on manual timecards and detail sheets and in a city-wide payroll system, Workday, depending on the officer's assigned unit. Prior to the end of a bi-weekly payroll period, Dallas Police Department employees or designated timekeepers (such as first level supervisors and station sergeants in the Patrol Division) enter time worked by each employee into Workday. They enter payroll codes and hours into Workday and use overtime cards, compensatory cards, and entries in Intelligent Workforce Management as a source of information about how many hours of overtime (or compensatory time) an employee worked and what activity an employee performed on overtime during the pay period.

Methodology

To accomplish our audit objectives, we interviewed key personnel, analyzed payroll records, and reviewed applicable documentation. The risk of fraud, waste, and abuse was also considered along with all five internal control components of *Standards for Internal Control in Federal Government*.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Major Contributors to the Report

Lina Wang, CPA – In-Charge Auditor
Anatoli Douditski, MPA, CIA, ACDA – Engagement Manager
Yzalida Hiley, MBA
Shino Knowles, CPA

Appendix C: Management's Response

Memorandum



DATE: August 5, 2022
TO: Mark S. Swann – City Auditor
SUBJECT: Response to the Audit of Dallas Police Department Overtime – Final Report

This letter acknowledges the City Manager's Office received the *Audit of Dallas Police Department Overtime – Final Report* and submitted responses to the recommendations in consultation with the Dallas Police Department.

The Dallas Police Department recognizes the importance of balancing the best interests of community safety while ensuring fiscal responsibility. Further, we are pleased but not surprised that the auditor's testing did not reveal any unusual overtime or indicators of waste or abuse.

To ensure overtime is not excessive, the Dallas Police Department has multiple controls to justify and approve overtime at the individual officer level and periodic monitoring activity at the unit, division, and department levels.

The City previously recognized our time reporting process was cumbersome and inefficient. Therefore, in June 2020, the City implemented a robust human resource information system as phase one of an improved time reporting and human resource management project. Despite the success of this implementation overall, DPD recognizes that an additional component will be needed to fully utilize the efficiency of the human resource information system.

Therefore, the Dallas Police Department will thoroughly research time scheduling component solutions as part of phase two. If the Dallas Police Department's research concludes that a time scheduling component is feasible and a wise use of department funds, the Dallas Police Department will work with the Information & Technology Services Department and the Office of Procurement Services to submit a request to the City Council. However, the Dallas Police Department believes there is too much uncertainty regarding the cost, capabilities, and timeline of implementing a time scheduling component to commit to implementing the recommendation.

As the Dallas Police Department continues system enhancements and strives for excellence in its processes, City management agrees to:

- Implement a centralized overtime record-keeping system for uniform personnel;
- Review the model policy for suitable enhancements to the department's existing General Orders;

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- Prescribe a comprehensive process for analyzing overtime in the General Orders and standard operating procedures, as needed;
- Provide guidance in the General Orders that will support supervisors, but not replace individual judgment, in changing their officers' schedule to avoid overtime;
- Identify any officers with unearned overtime or compensatory time and recover any overpayments; and
- Develop a process to ensure new codes created in WorkDay correctly calculate overtime.

Sincerely,



T.C. Broadnax
City Manager

C: Genesis D. Gavino, Chief of Staff
Jack Ireland, Chief Financial Officer
Kimberly Bizer Tolbert, Deputy City Manager
Jon Fortune, Deputy City Manager
Eddie Garcia, Chief of Police, Dallas Police Department
Nina Arias, Director, Human Resources Department
Sheri Kowalski, Director, City Controller's Office

"Our Product is Service"
Empathy | Ethics | Excellence | Equity

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/ Maturity Date
High	We recommend the Dallas Police Chief:			
	<p>A.1: Implement a reliable centralized overtime record keeping system to ensure that the following information is electronically recorded and is easily retrievable:</p> <ul style="list-style-type: none"> Employee name, position, and unit. Date and time overtime or compensatory time was requested or ordered. Number of hours of overtime or compensatory time. The reason for overtime Date and time overtime or compensatory time was approved. Record of approval by the supervisor with authority to approve overtime. References to supporting documents. 	<p>Accept Risk:</p>	<p>The Dallas Police Department (DPD) is confident that its current processes provide supervisors, managers, and department leadership with adequate information to ensure overtime use is appropriate, justified, and generally accurately recorded.</p> <p>However, the City's budgetary constraints have resulted in DPD historically receiving incremental technology upgrades, rather than a comprehensive system upgrade or replacement for overtime record keeping. This has led DPD to utilize multiple processes and systems for tracking, approving, and retaining documentation related to employee overtime. As a result, documentation is not always easily retrievable, and the process is not optimized for efficiency.</p> <p>While DPD recognizes the benefits of having a centralized record-keeping system for maintaining all information related to employee overtime, there is too much uncertainty regarding the cost, timeline, and technology constraints to commit to implementing the recommendation at this time.</p> <p>However, DPD will commit to working with the Information Technology & Services Department and the Office of Procurement Services to thoroughly research solutions that will best mitigate the risks identified by the auditors and provide better transparency of overtime usage. After researching solutions, DPD anticipates proposing a record-keeping solution in accordance with AD 4-05, <i>Contracting Standards and Procedures</i>.</p>	N/A

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/ Maturity Date	
Moderate	We recommend the Dallas Police Chief:				
	<p>B.1: Review the model policy developed by the International Association of Chiefs of Police's Law Enforcement Policy Center and incorporate overtime internal controls suitable for the Dallas Police Department into the General Orders (see Appendix A).</p>	Agree:	DPD will review the International Association of Chiefs of Police's model policy for suitability. Best practices considered suitable for DPD will be incorporated into the department's General Orders.	12/31/2022	6/30/2023
	<p>B.2: Revise General Orders to prescribe the following elements of overtime analysis:</p> <ul style="list-style-type: none"> • Type and description of the overtime information to be collected. • Purpose of the analysis. • Analysis description. • Standards and thresholds to compare against. • Management actions that will result from the analysis and comparisons. • What level of management is responsible for implementing and monitoring actions resulting from the analysis. 	Agree:	DPD has an existing process for analyzing overtime. DPD will implement a formal process to ensure a consistent and effective process that includes each step suggested in the recommendation.	12/31/2022	6/30/2023

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/ Maturity Date
	B.3: Revise General Orders to include guidance for supervisors on how to change their officers' schedules to avoid overtime and how to document these changes.	Agree: DPD recognizes the importance of providing individual supervisors the flexibility to make the best decisions to minimize overtime, where practical. Therefore, DPD will provide general guidance with relevant examples demonstrating scenarios, methods, and documentation expectations when a supervisor alters an officer's schedule to avoid overtime. However, the guidance will support, but not replace, a supervisor's judgment.	12/31/2022	6/30/2023
Low	We recommend the City Controller and the Director of Human Resources:			
	C.1: Identify officers impacted by the incorrect configuration of the COVID-19 Uniform Leave Police Time Off calculation tag issue to determine if any unearned overtime or compensatory time needs to be adjusted or recovered from impacted officers.	Agree: The Human Resources Department and the City Controller's Office agree to implement the recommendation. Human Resources is in the process of updating the code's configuration in the human resource information system. Human Resources and the City Controller's Office will search the affected date range to identify unearned overtime and compensatory time. Lastly, CCO will recover any unearned pay.	12/31/2022	6/30/2023
	C.2: Ensure that Workday is configured to correctly account for new codes affecting the computation of time worked for overtime.	Agree: The Human Resources Department is developing a process to ensure new codes in the human resource information system (HRIS) are appropriately configured. The new process will require the Director of Human Resources, the Assistant Director - HRIS, the City Controller, and the Chief Information Officer to approve any additional codes before they are placed in production. However, as codes are not routinely added to the HRIS, we recognize it may take significant time before there is an opportunity to demonstrate the effectiveness of the new process.	12/31/2022	12/31/2023



City of Dallas

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

Agenda Information Sheet

File #: 22-1848

Item #: D.

City Attorney's Office Service Requests Process Overview
[Tammy Palomino, First Assistant City Attorney, City Attorney's Office]



City of Dallas

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

Agenda Information Sheet

File #: 22-1847

Item #: E.

City Attorney's Office Proposed Budget Fiscal Year 2022/2023
[Chris Caso, City Attorney, City Attorney's Office]



City of Dallas

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

Agenda Information Sheet

File #: 22-1849

Item #: F.

Budget Accountability Report (Information as of June 30, 2022)
[Budget & Management Services]

BUDGET ACCOUNTABILITY REPORT

As of June 30, 2022



Prepared by Budget & Management Services

1500 Marilla Street, 4FN
Dallas, TX 75201

214-670-3659
financialtransparency.dallascityhall.com

EXECUTIVE SUMMARY

Financial Forecast Report

Operating Fund	Year-End Forecast vs. Budget	
	Revenues	Expenses
General Fund	✓	✓
Aviation	✓	✓
Convention and Event Services	9% over budget	9% over budget
Development Services	5% over budget	✓
Municipal Radio	19% under budget	10% under budget
Sanitation Services	✓	✓
Storm Drainage Management	✓	✓
Dallas Water Utilities	✓	✓
Bond and Construction Management	✓	14% under budget
Equipment and Fleet Management	✓	✓
Express Business Center	✓	✓
Information Technology	✓	✓
Radio Services	✓	✓
9-1-1 System Operations	5% over budget	✓
Debt Service	✓	✓

✓ YE forecast within 5% of budget

Dallas 365

Year-to-Date

✓ 20
On Target

! 5
Near Target

✗ 10
Not on Target

Year-End Forecast

✓ 24
On Target

! 4
Near Target

✗ 7
Not on Target

Budget Initiative Tracker

● 3
Complete

! 0
At Risk

✓ 32
On Track

✗ 0
Canceled

FINANCIAL FORECAST REPORT

The Financial Forecast Report (FFR) provides a summary of financial activity through June 30, 2022, for the General Fund and other annual operating funds of the City. The Adopted Budget column reflects the budget adopted by City Council on September 22, 2021, effective October 1, 2021, through September 30, 2022. The Amended Budget column reflects City Council-approved transfers between funds and programs, department-initiated transfers between expense objects, approved use of contingency, and other amendments supported by revenue or fund balance.

Year-to-date (YTD) actual amounts represent revenue or expenses/encumbrances that have occurred through the end of the most recent accounting period. Departments provide the year-end (YE) forecast, which projects anticipated revenues and expenditures as of September 30, 2022. The variance is the difference between the FY 2021-22 amended budget and the YE forecast. Variance notes are provided when the YE forecast is +/- five percent of the amended budget and/or if YE expenditures are forecast to exceed the amended budget.

General Fund Overview

The General Fund overview provides a summary of financial activity through June 30, 2022.

	FY 2021-22 Adopted Budget	FY 2021-22 Amended Budget	YTD Actual	YE Forecast	Variance
Beginning Fund Balance	\$272,058,286	\$272,058,286		\$287,241,830	\$15,183,544
Revenues	1,535,018,900	1,560,076,196	1,382,805,218	1,582,574,160	22,695,522
Expenditures	1,535,018,900	1,560,076,196	1,136,783,048	1,566,029,255	5,953,059
Ending Fund Balance	\$272,058,286	\$272,058,286		\$303,786,735	\$31,926,007

Fund Balance. As of June 30, 2022, the beginning fund balance for the adopted and amended budgets and YE forecast reflects the FY 2020-21 audited unassigned ending fund balance and includes FY 2020-21 YE savings.

Revenues. Through June 30, 2022, General Fund revenues are projected to be \$22,696,000 over budget. Sales tax revenue is projected to be \$23,566,000 over budget based on actual collection trends. Additionally, property tax is forecast to be \$1,699,000 over budget. This is partially offset by decline in fines and forfeitures and operating transfers in. Fines and forfeitures fees combined with operating transfers in are projected to be \$14,079,000 under budget.

Expenditures. Through June 30, 2022, General Fund expenditures are projected to be \$5,953,000 over budget primarily due to uniform overtime expenses and contractual services such as temporary staffing. These expenses are partially offset by salary savings from vacant uniform and non-uniform positions across all General Fund departments.

FY 2021-22 Amended Budget. City Council amended the General Fund budget on:

- December 8, 2021, by resolution #21-2023 in the amount of \$197,558 for the establishment of the Inspector General Division.
- May 11, 2022, by ordinance #32193 in the amount of \$24,859,738 due to additional sales tax revenue and intergovernmental revenue from Dallas County. This allocation will be used for the maintenance and operation of various departments and activities.

FY 2021-22 Financial Forecast Report

GENERAL FUND REVENUE

Revenue Category		FY 2021-22 Adopted Budget	FY 2021-22 Amended Budget	YTD Actual	YE Forecast	Variance
1	Property Tax	\$876,483,968	\$876,483,968	\$873,597,739	\$878,183,053	\$1,699,085
2	Sales Tax	344,283,066	364,294,064	302,790,445	387,860,073	23,566,009
3	Franchise and Other	117,599,602	117,599,602	71,979,789	123,172,873	5,573,271
4	Charges for Services	108,668,947	108,668,947	77,825,012	111,621,218	2,952,271
5	Fines and Forfeitures	26,390,716	26,390,716	16,911,203	22,044,888	(4,345,828)
6	Operating Transfers In	32,918,730	33,116,288	13,814,855	23,185,836	(9,732,894)
7	Intergovernmental	13,101,905	17,950,645	11,676,038	19,378,970	1,428,325
8	Miscellaneous	8,877,610	8,877,610	8,908,764	9,727,563	849,953
9	Licenses and Permits	5,844,356	5,844,356	4,000,399	5,535,601	(308,755)
10	Interest	850,000	850,000	1,300,974	1,864,085	1,014,085
	Total Revenue	\$1,535,018,900	\$1,560,076,196	\$1,382,805,218	\$1,582,574,160	\$22,695,522

VARIANCE NOTES

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

2 Sales Tax. City Council increased the sales tax budget to be \$364,294,064 on May 11 as part of the mid-year appropriations adjustment process. Revenues are forecast to be \$23,566,000 over the amended budget based on actual collection trends nine months into the fiscal year and continued growth for the remainder of the fiscal year. The revised forecast is based on analysis by our contract economist considering strong wage and employment growth as well as inflation.

5 Fines and Forfeitures. Fines and forfeitures are projected to be \$4,346,000 under budget primarily due to declines in citations filled with the court (22.9 percent decline compared to the same period last year from October to June), in addition to decline in parking fine activity.

6 Operating Transfers In. The revenue budget for Operating Transfers In was amended on December 8, 2021 by resolution #21-2023 in the amount of \$197,558 for the establishment of the Inspector General Division. Revenues are forecast to be \$9,733,000 under budget primarily because General Fund revenue is forecast to exceed the budgeted amount, eliminating the need for the Sports Arena and Revenue Stabilization Fund transfers.

7 Intergovernmental. City Council increased Intergovernmental revenue by \$4,849,000 on May 11 as part of the mid-year appropriations adjustment process, due to an unanticipated reimbursement from Dallas County, authorized on December 8, 2021 by resolution #21-1961. This reimbursement represents Dallas County's 50/50 cost participation in Public Works resurfacing projects that will mutually benefit both Dallas County and the City of Dallas.

8 Miscellaneous. Miscellaneous revenues are projected to be \$850,000 over budget primarily due to auction sales exceeding budget.

VARIANCE NOTES (continued)

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

10 Interest. Interest revenue is projected to over budget by \$1,014,000 primarily due to improved market conditions and anticipated interest rate hikes.

FY 2021-22 Financial Forecast Report

GENERAL FUND EXPENDITURES

	Expenditure Category	FY 2021-22 Adopted Budget	FY 2021-22 Amended Budget	YTD Actual	YE Forecast	Variance
	Non-uniform Pay	\$260,333,866	\$262,094,743	\$175,499,997	\$239,232,858	(\$22,861,885)
	Non-uniform Overtime	6,826,827	6,826,827	10,802,754	14,055,019	7,228,192
	Non-uniform Pension	35,609,192	37,487,696	25,944,906	34,397,478	(3,090,218)
	Uniform Pay	496,243,907	497,132,747	345,674,482	480,554,748	(16,577,999)
	Uniform Overtime	35,775,121	35,775,121	53,163,466	65,341,001	29,565,880
	Uniform Pension	171,394,327	171,394,327	123,068,170	172,095,225	700,898
	Health Benefits	73,731,868	73,765,142	40,812,301	73,765,142	0
	Workers Comp	10,115,891	10,115,891	0	10,115,891	0
	Other Personnel Services	12,262,614	12,286,173	8,244,197	12,188,839	(97,334)
1	Total Personnel Services	\$1,102,293,613	\$1,106,878,666	\$783,210,273	\$1,101,746,201	(\$5,132,465)
2	Supplies	75,425,847	77,941,518	61,340,054	87,128,982	9,187,464
3	Contractual Services	433,322,701	447,819,248	319,608,800	454,415,304	6,596,056
4	Capital Outlay	11,677,806	15,137,831	11,317,377	17,338,563	2,200,732
5	Reimbursements	(87,701,067)	(87,701,067)	(38,693,457)	(94,599,795)	(6,898,728)
	Total Expenditures	\$1,535,018,900	\$1,560,076,196	\$1,136,783,048	\$1,566,029,255	\$5,953,059

VARIANCE NOTES

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

1 Personnel Services. Personnel services are forecast to be \$5,132,000 under budget primarily due to salary savings associated with vacant uniform and non-uniform positions across General Fund departments, which are partially offset by uniform and non-uniform overtime expenses in Dallas Police Department (\$6,400,000) and Dallas Fire-Rescue (\$23,166,000).

2 Supplies. Supplies are forecast to be \$9,187,000 over budget primarily due to radios and other expenses related to the Real-Time Crime Center, protective equipment for Dallas Police Department, various supplies for ambulance operations, in-house repairs, and preventive maintenance of Dallas Fire-Rescue fleet, increases in the cost for building materials used by Building Services, Park & Recreation facilities improvements, and Transportation signal systems supplies.

3 Contractual Services. Contractual services are forecast to be \$6,596,000 over budget primarily due to repair work at various City facilities, emergency lighting repairs at Moss Park soccer fields, rental equipment for Public Work's in-house preservation service, various contractor service fees in Public Works, and temporary staffing costs across several General Fund departments.

4 Capital Outlay. Capital outlay is forecast to be \$2,201,000 over budget primarily due to Public Works and Code Compliances equipment and supply chain interruptions in Park and Recreation; long wait times for materials orders have caused items ordered in the prior fiscal year to be reflected in the FY 2021-22 budget.

VARIANCE NOTES (continued)

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

5 Reimbursements. Reimbursements are forecast to be \$6,899,000 better than budget primarily due to additional reimbursements from the Coronavirus Relief Fund and American Rescue Plan Act (ARPA) for eligible Dallas Fire-Rescue salary expenses, partially offset by a reduction in anticipated reimbursements for Dallas Police Department.

FY 2021-22 Financial Forecast Report

GENERAL FUND EXPENDITURES

#	Expenditure by Department	FY 2021-22 Adopted Budget	FY 2021-22 Amended Budget	YTD Actual	YE Forecast	Variance
1	Arts and Culture	\$21,337,590	\$21,377,336	\$20,235,149	21,143,374	(\$233,962)
2	Budget and Management Services	4,512,904	4,541,156	2,845,106	4,381,160	(159,996)
3	Building Services	24,356,319	24,338,775	19,413,898	26,277,516	1,938,741
4	City Attorney	17,814,203	18,565,088	13,089,543	18,829,900	264,812
5	City Auditor	3,048,254	3,064,115	2,023,177	3,062,391	(1,724)
6	City Controller	7,764,698	7,804,952	5,898,220	7,778,699	(26,253)
7	Independent Audit	745,429	745,429	0	745,429	0
8	City Manager	2,933,212	2,987,300	2,313,641	3,177,982	190,682
9	City Secretary	3,050,306	3,068,256	2,160,906	3,067,031	(1,225)
10	Elections	104,713	283,013	81,999	283,013	0
11	Civil Service	3,021,703	3,037,119	1,693,512	2,673,655	(363,464)
12	Code Compliance	35,032,924	35,314,022	24,647,003	35,314,022	0
13	Court and Detention Services	24,077,721	24,005,239	17,232,153	24,051,239	46,000
14	Jail Contract	9,450,527	9,450,527	6,208,178	8,989,658	(460,869)
15	Dallas Animal Services	16,068,520	16,173,829	11,451,227	16,238,844	65,015
16	Dallas Fire-Rescue	335,699,096	336,663,887	249,458,482	345,747,119	9,083,232
17	Dallas Police Department	565,934,568	566,879,714	408,652,489	567,453,032	573,318
18	Data Analytics and Business Intelligence	3,988,372	4,058,538	2,144,694	3,172,513	(886,025)
19	Economic Development	3,252,177	3,541,806	2,908,173	3,525,937	(15,869)
20	Housing and Neighborhood Revitalization	3,825,426	3,815,087	1,774,830	3,726,933	(88,154)
21	Human Resources	7,199,251	7,387,253	5,146,518	7,481,447	94,194
22	Judiciary	3,675,924	3,850,484	2,795,620	3,766,562	(83,922)
23	Library	32,917,306	33,155,563	21,551,632	32,421,609	(733,954)
	Management Services					
24	311 Customer Service Center	5,079,860	5,130,513	3,246,515	5,100,238	(30,275)
25	Communications, Outreach, and Marketing	2,330,867	2,416,584	1,331,376	2,258,035	(158,549)
26	Community Care	9,204,147	9,242,978	3,800,703	9,102,033	(140,945)
27	Community Police Oversight	630,129	632,951	290,657	522,378	(110,573)
28	Emergency Management	1,130,290	1,135,003	759,704	1,135,003	0
29	Environmental Quality and Sustainability	4,255,762	4,319,929	3,114,039	3,999,447	(320,482)
30	Equity and Inclusion	2,644,998	2,898,879	1,911,157	2,679,455	(219,424)
31	Government Affairs	914,383	919,693	724,924	919,331	(362)
32	Historic Preservation	755,602	760,575	470,729	705,748	(54,827)
33	Homeless Solutions	11,913,143	11,987,770	9,167,665	12,054,420	66,650
34	Integrated Public Safety Solutions	4,969,809	4,984,006	1,861,342	4,345,834	(638,172)
35	Small Business Center	2,454,801	2,509,055	982,018	2,154,903	(354,152)
36	Mayor and City Council	5,351,007	5,432,068	3,891,558	5,524,774	92,706
37	Non-Departmental	115,542,145	122,818,281	98,180,225	119,937,588	(2,880,693)
38	Park and Recreation	99,627,169	101,068,491	74,378,103	103,009,617	1,941,126
39	Planning and Urban Design	4,209,553	6,752,112	3,872,338	6,687,217	(64,895)
40	Procurement Services	3,082,909	3,103,102	2,029,406	2,759,490	(343,612)
41	Public Works	76,357,799	81,871,019	69,079,839	81,844,937	(26,082)
42	Transportation	45,249,577	45,298,648	33,964,600	45,293,690	(4,958)
	Total Departments	\$1,525,515,093	\$1,547,390,145	\$1,136,783,048	\$1,553,343,204	\$5,953,059
43	Financial Reserves	0	0	0	0	0
44	Liability/Claims Fund Transfer	4,483,807	9,483,807	0	9,483,807	0
45	Salary and Benefit Stabilization	5,020,000	3,202,244	0	3,202,244	0
	Total Expenditures	\$1,535,018,900	\$1,560,076,196	\$1,136,783,048	\$1,566,029,255	\$5,953,059

VARIANCE NOTES

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

1 Arts and Culture. City Council increased OAC's budget by \$40,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

2 Budget and Management Services. City Council increased BMS's budget by \$28,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

3 Building Services. City Council decreased BSD's budget by \$18,000 on May 11 by ordinance #32193 to reallocate existing resources between various City departments, partially offset by an increase for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. BSD is projecting to be \$1,939,000 over budget primarily due to increased cost of materials due to inflation, emergency projects such as asbestos abatement, and a reduction in reimbursable work orders.

4 City Attorney. City Council increased CAO's budget by \$197,558 on December 8 by resolution #21-2023 and by \$553,000 on May 11 by ordinance #32193 for the establishment of the Inspector General Division, one-time Employee Retirement Fund (ERF) pension costs, and the Compensation Study Phase II implementation. CAO is projected to be \$265,000 over budget primarily due to termination payouts for retiring employees.

5 City Auditor. City Council increased AUD's budget by \$16,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

6 City Controller. City Council increased CCO's budget by \$40,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation, partially offset by a decrease to reallocate existing resources between various City departments.

8 City Manager. City Council increased CMO's budget by \$54,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and to reallocate existing resources between various City departments. CMO is projected to be \$191,000 over budget due to termination payouts for retiring employees and personnel costs associated with organizational changes made effective in February.

9 City Secretary. City Council increased SEC's budget by \$18,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

10 Elections. City Council increased Election's budget by \$178,000 on May 11 by ordinance #32193 due to a higher-than-anticipated contract expense with the Dallas County Elections Department for the June 5, 2021 Joint Runoff Election and advertising (\$382,000), partially offset by a refund from the May 1, 2021 Joint Election (\$203,000) due to final costs being less than the City's deposit.

VARIANCE NOTES (continued)

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

11 Civil Service. City Council increased CVS's budget by \$15,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. Civil Service is projected to be \$363,000 under budget primarily due to salary savings associated with six vacant positions.

12 Code Compliance. City Council increased CCS's budget by \$281,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

13 Court and Detention Services. City Council decreased CTS's budget by \$72,000 on May 11 by ordinance #32193 to reallocate existing resources between various City departments, partially offset by an increase for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. CTS is projecting to be \$46,000 over budget primarily due to the school crossing guard service contract and overtime expenses, partially offset by salary savings associated with 63 vacant positions.

14 Jail Contract. The Jail Contract is projected to be \$461,000 under budget due to a new contract with Dallas County.

15 Dallas Animal Services. City Council increased DAS's budget by \$33,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. DAS is projected to be \$65,000 over budget primarily due to temporary staffing costs and overtime expenses.

16 Dallas Fire-Rescue. City Council increased DFR's budget by \$965,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and the increase in fuel prices. DFR is projected to be \$9,083,000 over budget primarily due to uniform overtime expenses (\$23,166,000) as a result of a winter surge in COVID-19 quarantines requiring backfill, higher than anticipated attrition, prolonged training timelines, and higher than anticipated injuries resulting in light duty. Operational expenses have also been impacted by increased costs for EMS supplies and the cost to repair, maintain, and fuel apparatus. This is partially offset by additional reimbursements from the Coronavirus Relief Fund and American Rescue Plan Act (ARPA) for eligible uniform salary expenses.

17 Dallas Police Department. City Council increased DPD's budget by \$945,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and the increase in fuel prices, partially offset by a decrease to reallocate existing resources between various City departments. DPD is projected to be \$573,000 over budget primarily due to higher than anticipated expenses related to the Real-Time Crime Center, increased uniform overtime expenses (\$6,400,000), a reduction in anticipated reimbursements, and additional increases in fuel prices (\$390,000), partially offset by salary savings associated with vacant uniform and non-uniform positions.

18 Data Analytics and Business Intelligence. City Council increased DBI's budget by \$70,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and to reallocate existing resources between various City departments. DBI is projected to be \$886,000 under budget primarily due to salary savings associated with 10 vacant positions.

VARIANCE NOTES (continued)

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

19 Economic Development. City Council increased ECO's budget by \$290,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and to reallocate existing resources between various City departments.

20 Housing and Neighborhood Revitalization. City Council decreased HOU's budget by \$10,000 on May 11 by ordinance #32193 to reallocate existing resources between various City departments, partially offset by an increase for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

21 Human Resources. City Council increased HR's budget by \$188,000 on May 11 by resolution ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and temporary staffing costs related to Workday implementation. HR is projected to be \$94,000 over budget primarily due to temporary staffing costs related to Workday implementation.

22 Judiciary. City Council increased CTJ's budget by \$175,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. CTJ is projected to be \$84,000 over budget primarily due to temporary help expenses and translation services.

23 Library. City Council increased LIB's budget by \$238,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. LIB is projected to be \$734,000 under budget primarily due to salary savings associated with 42 vacant positions, partially offset by the use of savings to replace the flooring at the Kleberg-Rylie Branch Library, to replace shelving units at the J. Erik Jonsson Central Library, and to repair the exterior entry plaza at the Lakewood Branch Library.

24 311 Customer Service Center. City Council increased 311's budget by \$51,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

25 Communications, Outreach, and Marketing. City Council increased COM's budget by \$86,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and to reallocate existing resources between various City departments. COM is projected to be \$159,000 under budget primarily due to salary savings associated with two vacant positions.

26 Community Care. City Council increased OCC's budget by \$39,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

27 Community Police Oversight. City Council increased OCPO's budget by \$3,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. OCPO is projected to be \$111,000 under budget primarily due to salary savings associated with one vacant position.

28 Emergency Management. City Council increased OEM's budget by \$5,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

VARIANCE NOTES (continued)

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

29 Environmental Quality and Sustainability. City Council increased OEQS's budget by \$64,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. OEQS is projected to be \$320,000 under budget primarily due to salary savings and other professional services savings (personnel development, printing services) associated with 16 vacant positions.

30 Equity and Inclusion. City Council increased OEI's budget by \$254,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and to reallocate existing resources between various City departments. OEI is projected to be \$219,000 under budget primarily due to salary savings associated with seven vacant positions, partially offset by temporary staffing costs.

31 Government Affairs. City Council increased OGA's budget by \$5,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation.

32 Historic Preservation. City Council increased OHP's budget by \$5,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. OHP is projected to be \$55,000 under budget primarily due to salary savings associated with one vacant position.

33 Homeless Solutions. City Council increased OHS's budget by \$75,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and to reallocate existing resources between various City departments. OHS is projected to be \$67,000 over budget primarily due to security and asbestos removal services at the Miramar Hotel and temporary staffing costs, partially offset by salary savings associated with eight vacant positions.

34 Integrated Public Safety Solutions. City Council increased IPSS's budget by \$14,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. IPSS is projected to be \$638,000 under budget primarily due to salary savings associated with three vacant positions and savings realized in the Youth Advocate Program for Violence Interruptors.

35 Small Business Center. City Council increased SBC's budget by \$54,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and to reallocate existing resources between various City departments. SBC is projected to be \$354,000 under budget primarily due to salary savings associated with six vacant positions.

36 Mayor and City Council. City Council increased MCC's budget by \$81,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and to reallocate existing resources between various City departments. MCC is projected to be \$93,000 over budget primarily due to temporary staffing costs and overtime expenses, partially offset by salary savings associated with two vacant positions.

37 Non-Departmental. City Council increased Non-D's budget by \$7,276,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, HRIS module implementation (\$1,939,000), and expenses associated with a new data center (\$5,200,000). Non-D is projected to be \$2,881,000 under budget primarily due to savings due to delayed Master Lease drawdowns.

VARIANCE NOTES (continued)

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

38 Park and Recreation. City Council increased PKR's budget by \$1,441,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, the increase in fuel prices, and partial design costs (\$600,000) for future capital improvements at Fair Park. PKR is projected to be \$1,941,000 over budget primarily due to emergency lighting repairs at Moss Park soccer fields due to high winds (\$1,500,000), additional fuel cost increases (\$59,000), and the implementation of additional preventive security measures at recreational facilities (\$520,000).

39 Planning and Urban Design. City Council increased PUD's budget by \$2,543,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs, the Compensation Study Phase II implementation, and zoning updates.

40 Procurement Services. City Council increased POM's budget by \$20,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation. POM is projected to be \$344,000 under budget primarily due to salary savings associated with 12 vacant positions.

41 Public Works. City Council increased PBW's budget by \$5,513,000 on May 11 by ordinance #32193 for street resurfacing projects including preventive maintenance, Smart Cities pilot projects, and in-house asphalt treatments, one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation, partially offset by a decrease to reallocate existing resources between various City departments.

42 Transportation. City Council increased TRN's budget by \$49,000 on May 11 by ordinance #32193 for one-time Employee Retirement Fund (ERF) pension costs and the Compensation Study Phase II implementation, partially offset by a decrease to reallocate existing resources between various City departments.

44 Liability/Claims Fund Transfer. The transfer from the General Fund to the Liability Fund was increased by \$5,000,000 for environmental remediation efforts and other liability considerations.

45 Salary and Benefit Stabilization. The FY 2021-22 Ordinance authorizes the City Manager to transfer appropriations from S&B to any department as allowed by City Charter Chapter XI (Sec. 3), of which, \$1,874,000 was transferred to all General Fund departments for adjustments including truck driver pay increases (\$569,000), judiciary pay increases (\$153,000), and other adjustments as a result of the Compensation Study (\$1,153,000).

FY 2021-22 Financial Forecast Report

ENTERPRISE FUNDS

Department	FY 2021-22 Adopted Budget	FY 2021-22 Amended Budget	YTD Actual	YE Forecast	Variance
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1 AVIATION

Beginning Fund Balance	\$15,319,809	\$15,319,809		\$48,029,990	\$32,710,181
Total Revenues	142,389,852	142,389,852	129,581,251	147,540,257	5,150,405
Total Expenditures	142,389,852	142,389,852	91,156,900	142,389,852	0
Ending Fund Balance	\$15,319,809	\$15,319,809		\$53,180,395	\$37,860,586

2 CONVENTION AND EVENT SERVICES

Beginning Fund Balance	\$39,553,867	\$39,553,867		\$43,463,337	\$3,909,470
Total Revenues	100,819,948	100,819,948	72,109,115	110,149,793	9,329,845
Total Expenditures	100,819,948	100,819,948	53,578,215	110,149,793	9,329,845
Ending Fund Balance	\$39,553,867	\$39,553,867		\$43,463,337	\$3,909,470

3 DEVELOPMENT SERVICES

Beginning Fund Balance	\$48,987,040	\$48,987,040		\$49,020,764	\$33,724
Total Revenues	33,476,527	32,520,675	28,434,014	34,210,891	1,690,216
Total Expenditures	38,383,670	38,383,670	24,327,088	38,784,441	400,771
Ending Fund Balance	\$44,079,897	\$43,124,045		\$44,447,214	\$1,323,169

4 MUNICIPAL RADIO

Beginning Fund Balance	\$355,950	\$355,950		\$909,189	\$553,239
Total Revenues	1,861,000	1,861,000	1,130,424	1,500,884	(360,116)
Total Expenditures	1,815,740	1,815,740	1,276,094	1,637,187	(178,553)
Ending Fund Balance	\$401,210	\$401,210		\$772,886	\$371,676

5 SANITATION SERVICES

Beginning Fund Balance	\$16,465,593	\$16,465,593		\$18,206,255	\$1,740,662
Total Revenues	137,982,207	137,982,207	109,233,565	144,338,625	6,356,418
Total Expenditures	139,536,992	141,699,380	75,837,571	141,699,380	0
Ending Fund Balance	\$14,910,808	\$12,748,420		\$20,845,500	\$8,097,080

6 STORM DRAINAGE MANAGEMENT—DALLAS WATER UTILITIES

Beginning Fund Balance	\$10,386,150	\$10,386,150		\$18,863,503	\$8,477,353
Total Revenues	69,314,586	69,314,586	55,311,309	69,314,586	0
Total Expenditures	69,314,586	71,814,586	45,421,394	71,814,586	0
Ending Fund Balance	\$10,386,150	\$7,886,150		\$16,363,503	\$8,477,353

7 WATER UTILITIES

Beginning Fund Balance	\$108,890,415	\$108,890,415		\$136,997,769	\$28,107,354
Total Revenues	713,732,650	713,732,650	532,208,665	740,477,887	26,745,237
Total Expenditures	722,432,650	755,468,335	471,836,609	732,313,698	(23,154,637)
Ending Fund Balance	\$100,190,415	\$67,154,730		\$145,161,958	\$78,007,228

FY 2021-22 Financial Forecast Report

INTERNAL SERVICE FUNDS

Department	FY 2021-22 Adopted Budget	FY 2021-22 Amended Budget	YTD Actual	YE Forecast	Variance
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8 BOND AND CONSTRUCTION MANAGEMENT

Beginning Fund Balance	(\$1,173,960)	(\$1,173,960)		(\$2,279,033)	(\$1,105,073)
Total Revenues	23,065,518	23,065,518	7,611,414	22,210,680	(854,838)
Total Expenditures	23,065,518	23,065,518	15,095,328	19,931,647	(3,133,871)
Ending Fund Balance	(\$1,173,960)	(\$1,173,960)		\$0	\$1,173,960

9 EQUIPMENT AND FLEET MANAGEMENT

Beginning Fund Balance	\$10,625,614	\$10,625,614		\$12,577,658	\$1,952,044
Total Revenues	55,306,860	63,049,824	32,513,330	64,425,785	1,375,961
Total Expenditures	56,541,723	64,284,687	43,234,371	66,228,001	1,943,314
Ending Fund Balance	\$9,390,751	\$9,390,751		\$10,775,442	\$1,384,691

10 EXPRESS BUSINESS CENTER

Beginning Fund Balance	\$4,666,187	\$4,666,187		\$5,029,721	\$363,534
Total Revenues	2,593,790	2,593,790	2,257,153	2,593,790	0
Total Expenditures	2,323,978	2,323,978	1,825,641	2,409,031	85,053
Ending Fund Balance	\$4,935,999	\$4,935,999		\$5,214,480	\$278,481

11 INFORMATION TECHNOLOGY

Beginning Fund Balance	\$7,697,728	\$7,697,728		\$9,307,658	\$1,609,930
Total Revenues	99,176,891	99,176,891	73,400,809	99,120,333	(56,558)
Total Expenditures	99,176,891	99,176,891	72,651,777	98,781,097	(395,794)
Ending Fund Balance	\$7,697,728	\$7,697,728		\$9,646,893	\$1,949,165

12 RADIO SERVICES

Beginning Fund Balance	\$517,133	\$517,133		\$1,429,013	\$911,880
Total Revenues	13,248,650	13,248,650	8,849,040	13,247,795	(855)
Total Expenditures	13,248,650	13,629,450	7,202,717	13,536,909	(92,541)
Ending Fund Balance	\$517,133	\$136,333		\$1,139,899	\$1,003,566

FY 2021-22 Financial Forecast Report

OTHER FUNDS

Department	FY 2021-22 Adopted Budget	FY 2021-22 Amended Budget	YTD Actual	YE Forecast	Variance
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13 9-1-1 SYSTEM OPERATIONS

Beginning Fund Balance	\$4,180,269	\$4,180,269		\$6,626,869	\$2,446,600
Total Revenues	12,017,444	12,017,444	9,103,005	12,662,896	645,452
Total Expenditures	14,341,472	14,808,520	10,799,762	15,394,912	586,392
Ending Fund Balance	\$1,856,241	\$1,389,193		\$3,894,853	\$2,505,660

14 DEBT SERVICE

Beginning Fund Balance	\$66,867,697	\$66,867,697		\$69,564,897	\$2,697,200
Total Revenues	345,529,962	345,529,962	321,200,915	355,392,783	9,862,821
Total Expenditures	348,776,403	348,776,403	287,639,122	334,161,703	(14,614,700)
Ending Fund Balance	\$63,621,256	\$63,621,256		\$90,795,977	\$27,174,721

15 EMPLOYEE BENEFITS

City Contributions	99,503,000	99,503,000	56,423,163	101,102,867	\$1,599,867
Employee Contributions	40,959,071	40,959,071	31,157,830	44,568,798	3,609,727
Retiree	27,867,000	27,867,000	10,712,177	26,857,732	(1,009,268)
Other	0	0	(5,876)	(5,876)	(5,876)
Total Revenues	168,329,071	168,329,071	98,287,294	172,523,521	4,194,450
Total Expenditures	176,549,294	176,549,294	62,859,307	178,389,962	1,840,668

Note: FY 2021-22 YE forecast reflects claim expenses expected to occur in the fiscal year. Fund balance (not included) reflects incurred but not reported (IBNR) claims.

16 RISK MANAGEMENT

Worker's Compensation	14,085,135	14,085,135	513,076	14,085,135	\$0
Third Party Liability	11,688,742	11,688,742	4,760,440	11,688,742	0
Purchased Insurance	11,096,779	11,096,779	1,639	11,096,779	0
Interest and Other	0	0	89,152	89,152	89,152
Total Revenues	36,870,656	36,870,656	5,364,308	36,959,808	89,152
Total Expenditures	52,064,548	52,064,548	21,518,369	35,520,379	(16,544,169)

Note: FY 2021-22 YE forecast reflects claim expenses expected to occur in the fiscal year. Fund balance (not included) reflects the total current liability for Risk Management (worker's compensation/liability/property insurance).

VARIANCE NOTES

The Enterprise, Internal Service, and Other Funds summaries include the beginning fund balance with the YE revenue and expenditure forecasts. As of June 30, 2022, the beginning fund balance for the adopted and amended budgets and YE forecast represents the FY 2020-21 audited unassigned ending fund balance and includes FY 2020-21 YE savings. Variance notes are provided below for funds with a YE forecast variance of +/- five percent, YE forecast projected to exceed budget, or projected use of fund balance.

1 Aviation. AVI revenues are projected to be \$5,150,000 over budget primarily due to higher-than-expected revenue from garage parking and concessions.

2 Convention and Event Services. CCT revenues are projected to be \$9,330,000 over budget due to a projected increase in Hotel Occupancy Tax (HOT) and Alcohol & Beverage Tax (ABT) collections, which have recovered to that of pre-pandemic levels. CCT expenses are also projected to be \$9,330,000 over budget primarily due to an increased capital construction transfer.

3 Development Services. DEV revenues are projected to be \$1,690,000 over budget due to higher-than-budgeted permit activity. DEV expenses are projected to be \$401,000 over budget due to increased costs for temp staffing and overtime, rental payments and building remodel costs partially offset by salary savings.

4 Municipal Radio. WRR revenues are projected to be \$360,000 under budget primarily due to declines in arts-related advertising revenues. WRR anticipates using fund balance to offset lost revenue. On June 9, City Council approved the transfer of operation of WRR to KERA. WRR expenses are projected to be \$179,000 under budget primarily due to salary savings associated with one vacancy and lower-than-expected music licensing fees.

5 Sanitation Services. City Council increased SAN's budget by \$2,162,000 on May 11 by ordinance #32193 due to the increase in fuel prices. SAN revenues are projected to be \$6,356,000 over budget due to stronger-than-anticipated residential collection revenues.

6 Storm Drainage Management - Dallas Water Utilities. City Council increased SDM's budget by \$2,500,000 on May 11 by ordinance #32193 to support capital construction and equipment purchases. The budget increase is supported by use of the Fund Balance.

7 Water Utilites. City Council increased DWU's budget by \$33,036,000 on May 11 by ordinance #32193 to support capital construction and equipment purchases. DWU revenues are projected to be over budget by \$26,745,000 due to higher than expected consumption attributed to dry weather. DWU expenses are projected to be \$23,155,000 under budget due to old bond funds being close out and balances transferred to the debt service sinking fund and salary savings due to vacancies partially offset by an increased cost in fuel.

8 Bond and Construction Management. BCM expenses are projected to be \$3,134,000 under budget primarily due to salary savings associated with 47 vacant positions. BCM charges each capital project budget for project implementation costs. Savings in actual implementation expenses result in fewer charges to the capital project. BCM revenues are projected to be \$855,000 under budget due to charges to capital projects encumbered in the prior fiscal year.

9 Equipment and Fleet Management. City Council increased EFM's budget by \$7,743,000 on May 11 by ordinance #32193 due to the increase in fuel prices. EFM expenses are projected to be \$1,943,000 over budget due to continued increases in fuel prices. The FY 2021-22 budget was based on an anticipated blended fuel rate of \$2.00 per gallon. In June 2022, the actual average blended rate was \$4.02 per gallon.

VARIANCE NOTES

The Enterprise, Internal Service, and Other Funds summaries include the beginning fund balance with the YE revenue and expenditure forecasts. As of June 30, 2022, the beginning fund balance for the adopted and amended budgets and YE forecast represents the FY 2020-21 audited unassigned ending fund balance and includes FY 2020-21 YE savings. Variance notes are provided below for funds with a YE forecast variance of +/- five percent, YE forecast projected to exceed budget, or projected use of fund balance.

10 Express Business Center. Express Business Center expenses are projected to be \$85,000 over budget primarily due to an increased rental payment, security services and various telecommunications expenses partially offset by salary savings associated with three vacant positions.

12 Radio Services. City Council increased Radio Services' budget by \$381,000 on May 11 by ordinance #32193 for consulting and engineering support for the P25 Radio System Project. Radio expenses are projected to be \$93,000 under budget primarily due to salary savings associated with seven vacant positions.

13 9-1-1 System Operations. City Council increased 911's budget by \$467,000 on May 11 by ordinance #31293 for costs associated with the transition of 911 call centers from an analog network to a digital network (ESINet). 911 expenses are projected to be \$587,000 over budget primarily due to equipment purchased for the 911 Next Generation project. 911 revenues are projected to be \$646,000 over budget due to increased collections for wireless and wireline fees. 911 anticipates using fund balance to cover the increased expense.

14 Debt Service. Debt Service revenues are projected to be \$9,863,000 over budget primarily due to an increase in property tax penalties and interest and unbudgeted transfers to debt service from Sanitation Services and Storm Drainage Management. Debt Service expenses are projected to be \$14,615,000 under budget due to interest savings realized in the November 2021 bond sale, as well as a lower than budgeted cash payment to pay off Commercial Paper.

15 Employee Benefits. Expenses are projected to be \$1,841,000 over budget primarily due to higher participation in the voluntary products like dental and FSA spending accounts in which enrollees incur the full cost. Revenues are projected to be \$4,194,000 over budget primarily due to higher employee contributions related to the aforementioned higher participation in voluntary products and a higher than budgeted City Contribution amount which are partially offset by a steady decline in medical enrollment by retirees.

16 Risk Management. Risk Management expenses are projected to be \$16,544,000 under budget primarily due to a delay in anticipated claims expenses and lower-than-expected payout in FY 2021-22 resulting in some claims to be moved over to FY 2022-23.

FY 2021-22 Financial Forecast Report

GENERAL OBLIGATION BONDS**2017 Bond Program**

Proposition		Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
A	Street and Transportation	\$533,981,000	\$419,861,470	\$186,052,083	\$87,327,520	\$146,481,867
B	Park and Recreation Facilities	261,807,000	234,143,026	157,297,939	16,481,222	60,363,864
C	Fair Park	50,000,000	42,889,098	29,149,390	2,882,481	10,857,226
D	Flood Protection and Storm Drainage	48,750,000	35,546,268	10,117,209	6,780,742	18,648,317
E	Library Facilities	15,589,000	15,589,000	14,780,389	270,356	538,255
F	Cultural and Performing Arts Facilities	14,235,000	14,102,088	10,715,072	2,354,288	1,032,728
G	Public Safety Facilities	32,081,000	29,897,353	23,256,356	2,540,840	4,100,157
H	City Facilities	18,157,000	15,423,904	1,199,751	1,481,994	12,742,158
I	Economic Development	55,400,000	46,367,495	18,924,515	10,192,155	17,250,824
J	Homeless Assistance Facilities	20,000,000	16,978,370	8,399,858	1,503,000	7,075,512
Total		\$1,050,000,000	\$870,798,072	\$459,892,563	\$131,814,600	\$279,090,909

2012 Bond Program

Proposition		Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
1	Street and Transportation Improvements	\$260,625,000	\$265,630,488	\$252,979,720	\$7,366,087	\$5,284,681
2	Flood Protection and Storm Drainage Facilities	326,375,000	326,375,000	229,376,237	68,862,629	28,136,133
3	Economic Development	55,000,000	55,000,000	37,727,296	4,659,644	12,613,059
Total		\$642,000,000	\$647,005,488	\$520,083,254	\$80,888,361	\$46,033,874

2006 Bond Program

Proposition		Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
1	Street and Transportation Improvements	\$390,420,000	\$406,490,554	\$390,435,818	\$11,781,561	\$4,273,174
2	Flood Protection and Storm Drainage Facilities	334,315,000	342,757,166	284,979,110	12,100,801	45,677,254
3	Park and Recreation Facilities	343,230,000	353,343,060	346,399,198	1,512,514	5,431,348
4	Library Facilities	46,200,000	48,318,600	47,665,916	11,042	641,641
5	Cultural Arts Facilities	60,855,000	63,821,447	63,089,754	59,834	671,859
6	City Hall, City Service and Maintenance Facilities	34,750,000	36,216,478	30,843,543	662,216	4,710,718
7	Land Acquisition Under Land Bank Program	1,500,000	1,500,000	1,474,169	0	25,831
8	Economic Development	41,495,000	45,060,053	41,939,230	1,153,500	1,967,324
9	Farmers Market Improvements	6,635,000	6,933,754	6,584,013	12	349,728
10	Land Acquisition in the Cadillac Heights Area	22,550,000	22,727,451	11,402,325	264,221	11,060,906
11	Court Facilities	7,945,000	8,146,606	7,865,112	120	281,374
12	Public Safety Facilities and Warning Systems	63,625,000	66,072,938	65,077,459	160,185	835,294
Total		\$1,353,520,000	\$1,401,388,107	\$1,297,755,648	\$27,706,007	\$75,926,451

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

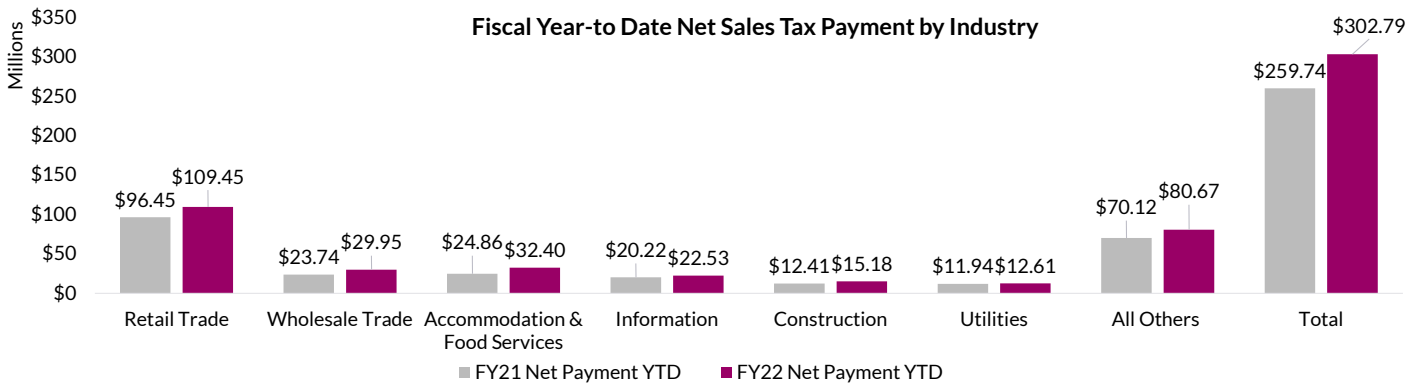
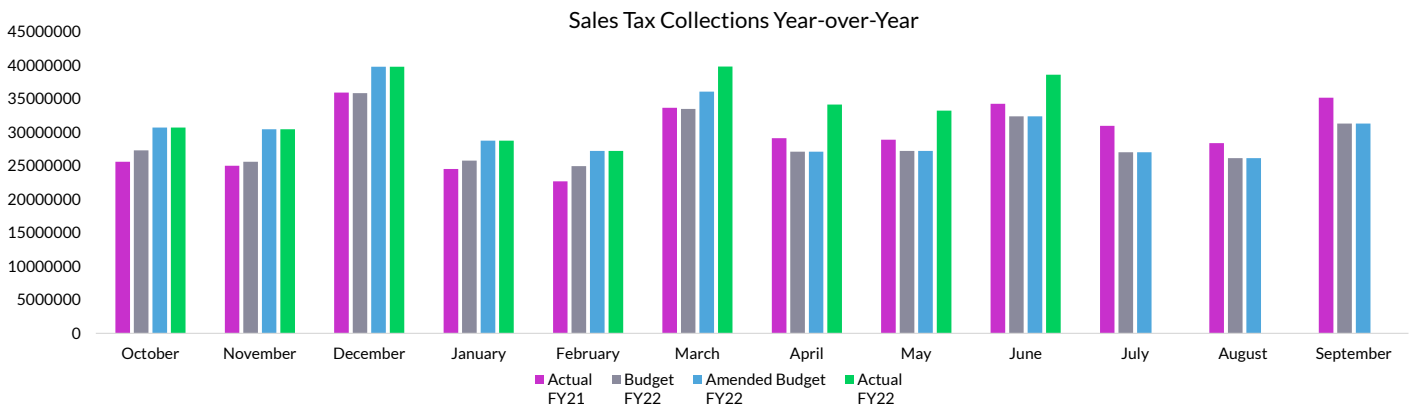
FY 2021-22 Financial Forecast Report

ECONOMIC INDICATORS

Sales Tax

The current sales tax rate is 8.25 percent: 6.25 percent goes to the state, one percent to the City, and one percent to DART. In FY 2020-21, the City received \$354,287,642 in sales tax revenue. In FY 2021-22, the City budgeted \$344,283,066, which was increased to \$364,294,064 as part of the mid-year budget ordinance #32193 approved by the City Council on May 11. As of June 30, 2022, the sales tax forecast is \$387,860,073 based on the latest forecast by our contract economist. We will update the forecast throughout the year as additional information becomes available.

The charts in this section provide more information about sales tax collections.



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

FY 2021-22 Financial Forecast Report

ECONOMIC INDICATORS

Year-over-Year Change in Sales Tax Collections		
Industry	April FY22 over April FY21	FYTD22 over FYTD21
Retail Trade	10%	13%
Wholesale Trade	13%	26%
Accommodation and Food Services	14%	30%
Information	13%	11%
Construction	29%	22%
Utilities	8%	6%
All Others	14%	15%
Total Collections	13%	17%

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

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

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

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

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

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

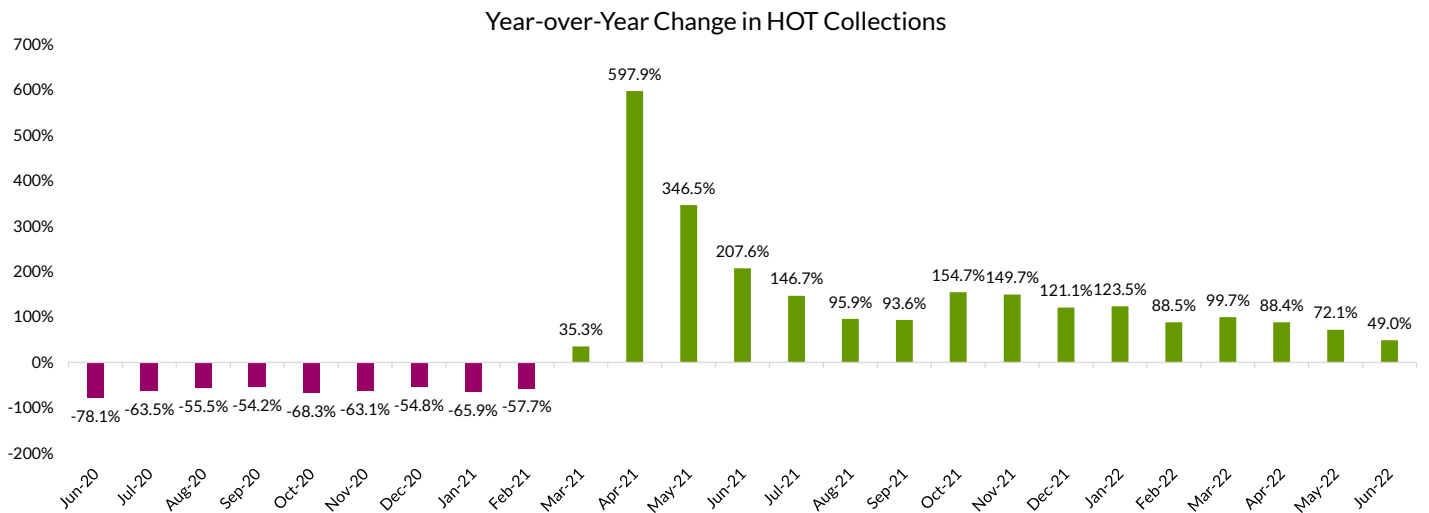
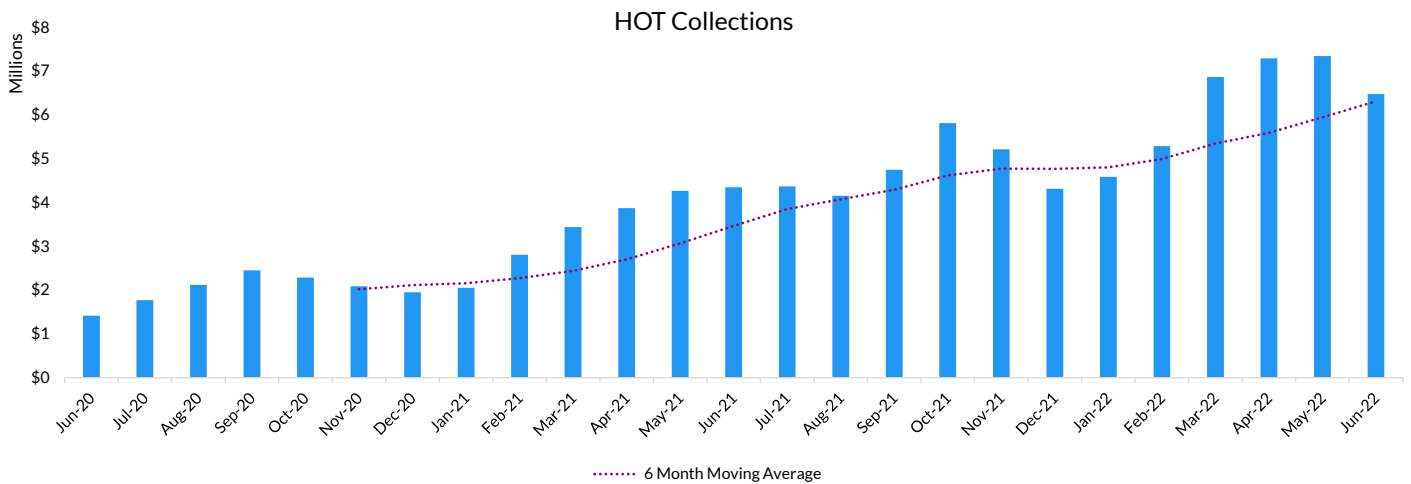
All Others. Includes but is not limited to manufacturing, professional and business services, financial activities, education and health services, and natural resources and mining.

FY 2021-22 Financial Forecast Report

ECONOMIC INDICATORS

Hotel Occupancy Tax

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



FY 2021-22 Financial Forecast Report

ECONOMIC INDICATORS

Convention Center Event Bookings

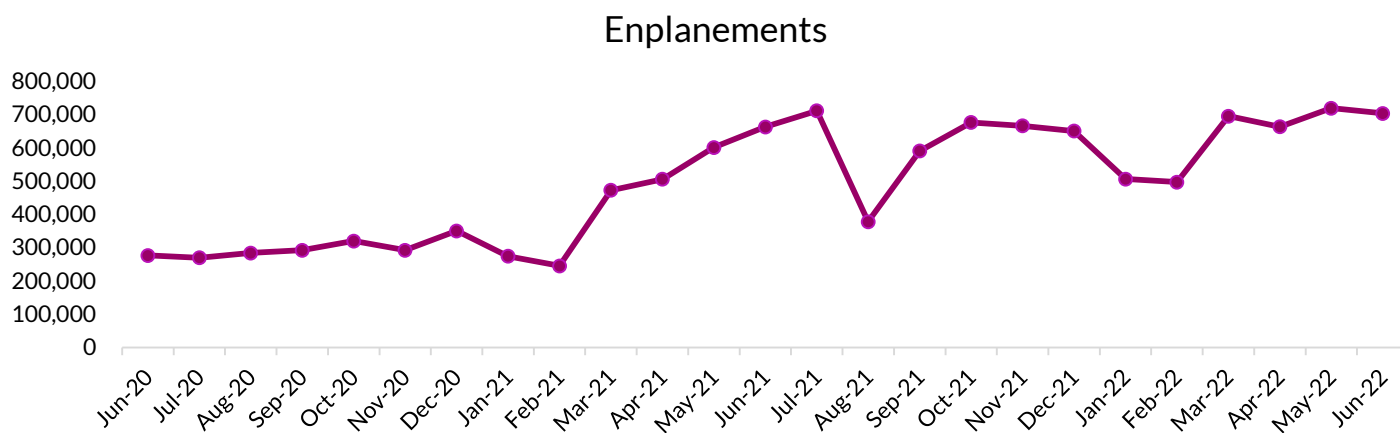
The table below lists the number of actual, planned, and forecast events at the KBHCCD for the last three fiscal years. Please note if no event takes place, it results in an equal reduction in revenue and expenses.

	FY20 Actual	FY21 Actual	FY22 Planned	FY22 Actual/Forecast*
October	6	3	9	6
November	11	1	5	5
December	5	2	11	9
January	13	1	6	4
February	12	0	10	10
March	1	2	4	13
April	1	1	5	8
May	0	6	3	6
June	0	7	9	11
July	0	7	3	1
August	0	4	3	6
September	0	5	5	3
Total	49	39	73	82

* Due to shifts in cancellations and rescheduling, FY 2021-22 actuals for prior months may be updated.

Love Field Enplanements

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

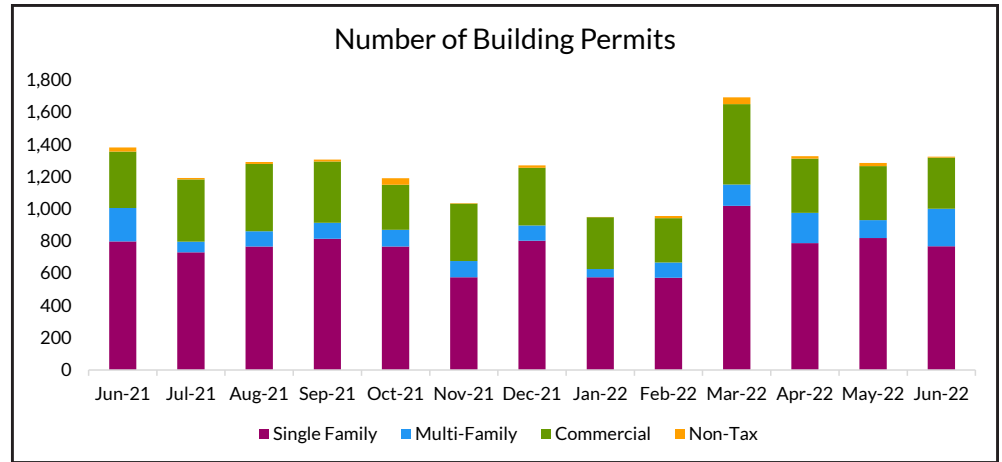


FY 2021-22 Financial Forecast Report

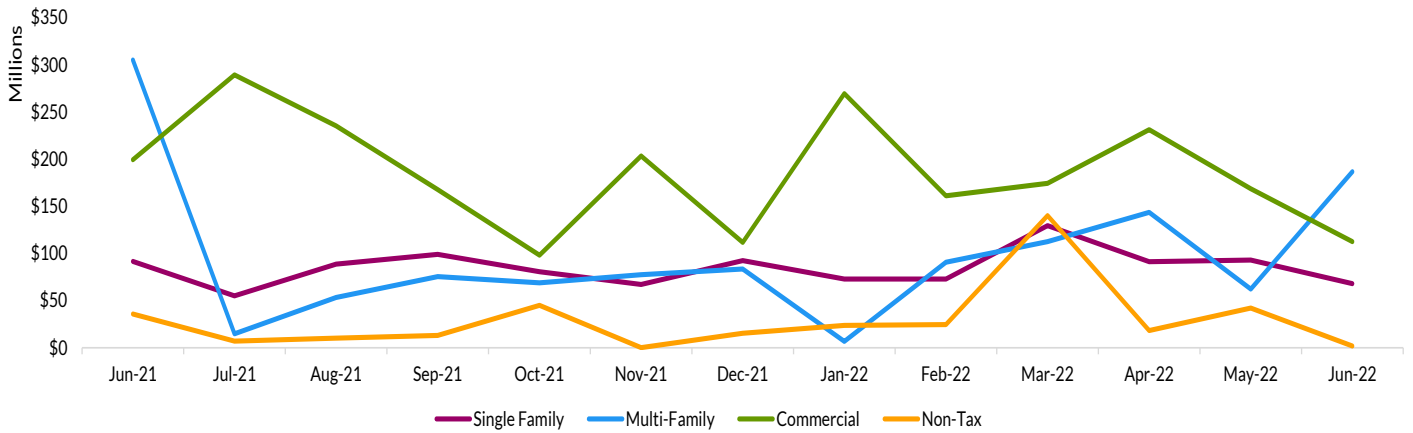
ECONOMIC INDICATORS

Building Permits

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



Building Permit Valuations



DALLAS 365

The Dallas 365 initiative aligns 35 key performance measures to our eight strategic priorities. The department responsible for each measure is noted at the end of the measure's description, and last year's performance is included if available. If FY 2020-21 data is not available, N/A is listed.

Year-to-date (YTD) and year-end (YE) targets are presented for each measure. YTD targets may vary based on seasonality of the work. Each month, we compare 1) the YTD target with the actual performance for the current reporting period and 2) the YE target with the department's forecasted performance as of September 30, 2022.

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



#	Measure	FY 2020-21 Actual	YTD Target	YTD Actual	YE Target	YE Forecast
Economic Development						
1	Percentage of inspections performed next day, as requested (Development Services)	N/A	98.0%	98.4%	98.0%	98.4%
2*	Average number of days to complete permit application prescreen (Development Services)	N/A	5	5.4	5	5.3
3	Percentage of City spend with vendors located in Dallas (Small Business Center)	N/A	40.0%	41.4%	40.0%	41.4%
4	Percentage of certified M/WBE spend with vendors located in Dallas (Small Business Center)	81.7%	65.0%	86.6%	65.0%	86.6%
Environment & Sustainability						
5	Percentage of annual Comprehensive Environmental and Climate Action Plan (CECAP) milestones completed (242 of 263 milestones) (Office of Environmental Quality & Sustainability)	92.7%	24.7%	19.0%	92.0%	92.0%
6	Percentage of on-time bulk & brush collections (Sanitation Services)	N/A	99.9%	99.9%	99.9%	99.9%
7	Residential recycling diversion rate (Sanitation Services)	18.3%	19.0%	18.7%	19.0%	18.7%

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

FY 2021-22 Dallas 365

#	Measure	FY 2020-21 Actual	YTD Target	YTD Actual	YE Target	YE Forecast
Government Performance & Financial Management						
8	Percentage of invoices paid within 30 days (City Controller's Office)	85.5%	89.0%	87.9%	90.0%	87.9%
9	Percentage of vehicles receiving preventive maintenance on schedule (Equipment & Fleet Management)	88.3%	85.0%	94.9%	85.0%	92.4%
10	Percentage of 311 calls answered within 90 seconds (311 Customer Service Center)	28.1%	75.0%	33.6%	75.0%	41.7%
11	Percentage decrease in preventable city vehicle and equipment incidents (Office of Risk Management)	N/A	-3.3%	5.8%	-3.3%	3.5%
Housing & Homeless Solutions						
12	Percentage of development funding contributed by private sources (Housing & Neighborhood Revitalization)	78.0%	60.0%	84.2%	60.0%	60.0%
13	Percentage of unduplicated persons placed in permanent housing who remain housed after six months (Office of Homeless Solutions)	90.8%	85.0%	92.7%	85.0%	92.7%
14	Percentage of beds utilized under the Pay-to-Stay program (Office of Homeless Solutions)	N/A	80.0%	81.0%	80.0%	81.0%
Public Safety						
15	Percentage of EMS responses within nine minutes or less (Dallas Fire-Rescue)	89.7%	90.0%	85.2%	90.0%	85.5%
16	Percentage of first company responses to structure fires within five minutes and 20 seconds of dispatch (NFPA Standard 1710) (Dallas Fire-Rescue)	83.9%	90.0%	87.3%	90.0%	87.5%
17*	Crimes against persons (per 100,000 residents) (Dallas Police Department)	2,085.6	2,000.0	2,276.7	2,000.0	2,253.7
18	Percentage of responses to Priority 1 calls within eight minutes or less (Dallas Police Department)	54.4%	60.0%	47.9%	60.0%	47.9%
19	Percentage of 911 calls answered within 10 seconds (Dallas Police Department)	65.9%	90.0%	96.4%	90.0%	96.4%
20	Complaint resolution rate (Office of Community Police Oversight)	86.8%	70.0%	83.7%	70.0%	80.6%
21	Percentage of crisis intervention calls handled by the RIGHT Care team (Office of Integrated Public Safety Solutions)	43.4%	70.2%	50.4%	80.0%	52.0%

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

FY 2021-22 Dallas 365

#	Measure	FY 2020-21 Actual	YTD Target	YTD Actual	YE Target	YE Forecast
Quality of Life, Arts, & Culture						
22	Percentage of litter and high weed service requests closed within SLA (Code Compliance)	74.6%	65.0%	83.4%	65.0%	83.7%
23	Percentage increase in dogs and cats fostered (Dallas Animal Services)	N/A	5.0%	43.4%	5.0%	23.3%
24	Percentage of technology devices checked out monthly (Hotspots and Chromebooks) (Library)	58.4%	75.0%	77.3%	75.0%	77.3%
25	Satisfaction rate with library programs (Library)	N/A	93.0%	98.9%	93.0%	98.9%
26	Percentage of cultural services funding to ALAANA (African, Latinx, Asian, Arab, Native American) artists and organizations (Office of Arts & Culture)	31.2%	30.0%	29.6%	30.0%	30.0%
27	Average number of recreation programming hours per week (youth, seniors, and athletic leagues) (Park & Recreation)	N/A	1,604	1,954	1,604	1,954
28	Participation rate at late-night Teen Recreation (TRec) sites (Park & Recreation)	11.9%	75.0%	72.9%	80.0%	72.8%
Transportation & Infrastructure						
29	Percentage of bond appropriations awarded (ITD) (Bond & Construction Management)	88.7%	85.0%	78.8%	90.0%	90.0%
30	Planned lane miles improved (837 of 11,770 miles) (Public Works)	90.8%	69.0%	42.3%	100.0%	100.0%
31	Percentage of potholes repaired within 3 days (Public Works)	100.0%	99.0%	99.0%	98.0%	99.0%
32	Percentage of signal malfunction responses within 120 minutes (Transportation)	94.3%	91.0%	93.0%	91.0%	92.5%
33	Percentage of faded long line pavement marking miles improved (612 of 1,223 miles) (Transportation)	N/A	35.3%	58.9%	50.0%	50.0%
Workforce, Education, & Equity						
34	Percentage increase in the number minutes of original multicultural and multilingual content (on public, educational, and government) compared to FY 2020-21 (Communications, Outreach, & Marketing)	57.0%	25%	31.2%	25%	45.0%
35	Number of WIC clients receiving nutrition services (Office of Community Care)	N/A	62,000	65,143	62,000	65,053

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

FY 2021-22 Dallas 365

VARIANCE NOTES

2 Increased permit requests and a large influx of prescreened permit applications requiring corrections resulted in re-work and delays. DEV anticipates the increase in application volume and has implemented "Pop-up Permit" events monthly. In addition, DEV has hired more staff to help reduce prescreen times.

5 As of July, over 95 percent of the milestones are underway. One hundred thirty-three milestones representing actions by 17 departments are on track for completion in the 4th quarter.

10 311 lowered the year-end forecast due to recent SPAM calls to Water Customer Service, where non-city employees were requesting payments from residents. In addition, a DWU campaign to establish payment plans for customers with more than 60 days of outstanding balances is impacting performance. 311 continues to focus on filing vacancies and training staff to improve performance. An ITS upgrade to activate courtesy callback software features has been re-visited with a tentative start date of Oct. 1st.

11 An unusually high number of incidents during the first quarter and in the month of May impacts the overall year-to-date performance. In June, ORM safety personnel continued to visit multiple departments at various work sites to discuss action plans to increase safety awareness. Action plans included toolbox talks and safe driving awareness training. As a result, ORM anticipates an overall increase in preventable city vehicles and equipment incidents for the year compared to FY 2021-22.

15 Dallas Fire-Rescue (DFR) is experiencing increased response times due to several factors. The summer months traditionally represent a sharp increase in calls for service; 2022 is no exception. The call volume DFR experienced in June represented a 13.3% increase over the months of April/May. Additionally, while DFR's EMS transport rate has historically been 40-45%, that figure is now 55-62%. Increases in call volume and transport rates result in a decrease in the number of available units and an increase in unit hour utilization, which caused a rise in response times.

17 DPD is focusing on interrupting and disrupting violent people and places through the Violent Crime Plan and increasing the workforce by meeting recruitment goals. As a result, violent crime is down 1.8% in comparison to the same time last year. In addition, with the help of the Domestic Violence Task Force, aggravated assault family violence was down 6.8% for June.

18 The number of officers available to respond to calls is affecting response time. As a result, DPD adjusted patrol division staffing to help better answer the call volume at each division. DPD continues to proactively recruit and hire to meet the hiring goal for this fiscal year. DPD hired 134 of the targeted 250 newly recruited officers this fiscal year. In addition, the 25 May academy graduates will help the department prevent more crimes by allowing DPD to allocate more workforce to the appropriate crime-fighting divisions. In June, a new class of 28 recruits began.

21 The RIGHT Care team has responded to 7,366 of 14,671 mental health calls for service as of July. In addition, the team has responded to 1,600 DPD Patrol-requested calls that did not originate as mental health calls. Therefore, the forecast has been adjusted to account for the increase in call volume. OIPSS continues to expand the team, provide additional training, and partner with external stakeholders for operational support to address the growing demand for mental health services.

FY 2021-22 Dallas 365

VARIANCE NOTES

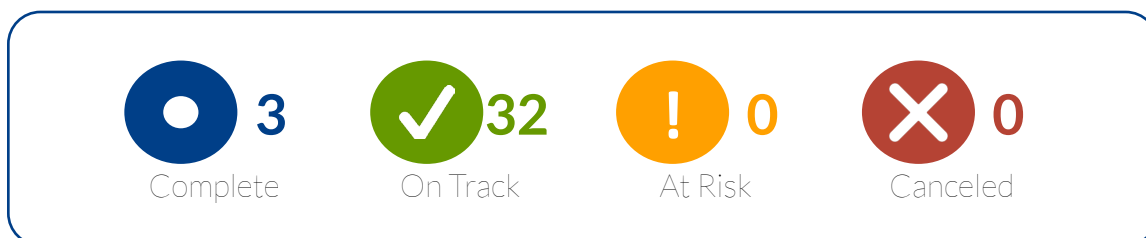
28 PKR is experiencing low participation rates in the first two quarters of the fiscal year due to Covid-19 (Omicron & Delta variants), staff shortages, and hiring challenges. Strategies for improvement include recruitment and hiring of teen-specific staff, increased marketing efforts, and utilization of the Teen All Access Passes. PKR is evaluating program sites and making adjustments to underperforming locations.

29 The complexities of contract negotiations on projects and the escalating costs of materials impact the construction schedules, resulting in a variance. Staff will expedite projects to meet the annual target and the 6-year implementation schedule.

30 The number of planned lane miles improved in contract and in-house work has been impacted by supply issues. Concrete was not available for a few weeks, which slowed progress.

BUDGET INITIATIVE TRACKER

The Budget Initiative Tracker reports on 35 activities included in the FY 2021-22 budget. For each initiative included in this report, you will find the initiative number, title, description, status, and measure. At the end of each description, the responsible department is listed. Each month, the responsible department provides a current status for the initiative and indicates whether the initiative is “complete” (blue circle), “on track” for completion by the end of the fiscal year (green check mark), “at risk” of not being completed by the end of the fiscal year (yellow exclamation mark), or “canceled” (red x).



In the Spotlight

Dallas Public Library: Bridging Communities with Programs



The Dallas Public Library (DPL) has hosted over 800 programs this fiscal year through June, with a satisfaction rating of 98.9 percent. Most residents think of the library as a resource for books, but the library has an extensive programming selection. In an era of social distancing, community connections between one another have become more critical than ever. DPL's Programming Team hosts 'Senior Coffee Club' every Thursday morning on Zoom to share stories, jokes, conversation, and even a little trivia or other games. Assistant Director, Heather Lowe, states, "The Senior Coffee Club started during the pandemic to help seniors at higher risk make social connections, and it continues today. It's a lightly structured conversation in the mornings, and it's just one example of how the library doesn't just connect folks with materials but also to each other." DPL is bridging communities by delivering programming online, along with their regular programming. Check out more programming events at <http://dallaslibrary2.org/>.

FY 2021-22 Budget Initiative Tracker

ECONOMIC DEVELOPMENT**1 Economic Development Entity** 

INITIATIVE Launch the economic development entity called for in the Economic Development Policy with \$7 million over 3 years to pay formation costs and hire staff to begin the entity's business and real estate development work, after which it will be self sustaining. In FY 2021-22, ECO will spend \$2 million to launch operations, hire a new Economic Development Corporation Director, develop a 3-year work plan, and develop an operational budget for Year 2 and Year 3. (ECO)

STATUS City Council approved creation of the Economic Development Corporation (EDC) on January 12, 2022 and the certificate of formation was filed with the State of Texas in February. Applications for board member nominations opened in March and closed on April 30, 2022. The nominating committee met in May to develop a slate of nominees and intends to present the list to City Council in August.

2 Small Business Center 

INITIATIVE Establish a Small Business Center focused on business diversity, including the Minority/Women-owned Business Enterprises program, workforce development and reentry services, and entrepreneurship to support local businesses. (ECO)

STATUS The Small Business Center (SBC) was established effective October 1, 2021, and a director was hired in November 2021. The SBC convenes and leverages existing external efforts to address challenges affecting workforce readiness, capacity building of minority, women, and veteran-owned businesses, business startups and retention strategies, and re-entry services for formerly incarcerated residents.

ENVIRONMENT & SUSTAINABILITY**3 Sanitation Collection** 

INITIATIVE Keep Dallas a safe, clean, and beautiful place to live by improving trash, recycling, and brush and bulky trash service delivery, including increasing employee pay to attract enough staff to meet our requirements and creating an outreach/compliance division to strengthen customer experience. (SAN)

STATUS SAN residential collection services continues to show improvements from FY 2020-21. The number of missed garbage and recycling service calls from October 2021 through July 2022 decreased approximately 24 percent from the same months of the prior year. The on-time brush and bulky waste service has remained consistently at the 99.9 percent target since the beginning of FY 2021-22.

The pay increase for truck drivers, heavy equipment operators, and crew leaders was implemented in July 2021. Through July 2022, the Department's filled truck driver positions increased by four percent compared to last fiscal year. SAN is now approximately six percent short from the target of 240 truck drivers. Sanitation continues to hold weekly interviews and extend same-day job offers for qualified candidates.

The Outreach Team Manager was hired in February 2022 and the hiring process for the Enforcement Manager and Outreach Specialist positions is underway at this time.

4 Air Quality Monitors 

INITIATIVE Install \$1 million worth of additional Air Quality Monitors around the city to collect data on air quality and inform policy decisions affecting residents' health and quality of life. (OEQS)


STATUS The first contract for Level 1 sensors has been approved by City Council. OEQS staff held a series of three neighborhood meetings in West Dallas to attain community input regarding the locations for the first of several monitors. Work continues on the data platform and data qualification procedures. Equipment was ordered in May and will be calibrated for installation in early summer 2022.

FY 2021-22 Budget Initiative Tracker

ENVIRONMENT & SUSTAINABILITY**5 Solar Energy Initiative** 

INITIATIVE Invest \$1.5 million in FY 2021-22 and \$500,000 in FY 2022-23 for a solar energy initiative, to install solar panels, energy efficient lighting, and retrofit controls at City facilities. (BSD)

STATUS Approximately \$1.5 million in energy efficiency and solar panel installation projects are in development. Briefings were provided to the Environmental Commission in February 2022 and to the Environment and Sustainability Committee in April 2022. City Council approved the project contracts on April 13, 2022. The projects are estimated to be completed by end of 2022.

6 Comprehensive Food & Urban Agriculture Plan 

INITIATIVE Prioritize Dallas communities' access to healthy, local food by contributing \$200,000 to implement a Comprehensive Food & Urban Agriculture Plan in collaboration with external stakeholders. (OEQS)

STATUS OEQS staff are continuing efforts under the contract for the Comprehensive Food & Urban Agriculture Plan, including internal and external engagement with over 35 different farms (both community and commercial scale) and other Dallas food stakeholders. OEQS staff are also working with the City's internal Food Equity Working group and the Office of Procurement efforts to pilot a project to provide small growing units for food desert homes, to be implemented in summer 2022.

7 Branch Out Dallas 

INITIATIVE Relaunch Branch Out Dallas to provide 2,500 native trees to residents to plant in yards across Dallas helping to reduce heat island effect and stormwater runoff to our drainage system. (SDM)

STATUS The City held the FY 2021-22 Branch Out Dallas event on November 6, 2021 and distributed 2,500 trees across the City for residential properties. The FY 2022-23 activities are currently being planned and will be provided in spring 2023.

8 Water Distribution System 

INITIATIVE Enhance monitoring for lead and copper in the water distribution system and develop a plan to educate and support customers in regulatory-driven programs for lead and copper monitoring within schools, childcare centers, and public spaces. In FY 2021-22, DWU will hire two FTEs and spend approximately \$75,000 to develop an outreach plan and procedures to sample both schools and day care operations; develop a data management and reporting procedure to comply with the new regulations; and, begin initial sampling in the second quarter of 2022 with a goal of 50 sites sampled by September 30, 2022. (DWU)

STATUS The Water Quality Group has determined the total number of schools and daycare centers that will be impacted by the new Lead and Copper Rule Revision: 389 Public and Charter Schools, 73 Private Schools and 412 Childcare and Daycare Centers. DWU is currently reclassifying two existing positions who will be responsible for developing a Lead Service Line inventory, contacting schools and day care centers to develop a facilities database and distribute education material, and developing the plan to conduct sampling and lead testing.

FY 2021-22 Budget Initiative Tracker

GOVERNMENT PERFORMANCE & FINANCIAL MANAGEMENT

9 Equipment and Fleet

INITIATIVE Achieve a state of good repair in five years for all City fleet vehicles, including sanitation trucks, fire apparatus, police cruisers, and heavy vehicles used by Public Works and Dallas Water Utilities by investing \$75 million for the purchase of replacement and additional fleet and equipment. (EFM, SDM, DWU, and SAN)

STATUS: The FY 2021-22 fleet acquisition is currently underway for nine departments, including 463 vehicles on order with a replacement cost of approximately \$50 million.

10 Data Analytics

INITIATIVE Harness the power of data to increase transparency and accountability by adding six new positions to the Office of Data Analytics & Business Intelligence, investing in the City's Data Inventory, and embracing data-driven decision making across our organization. (DBI)

STATUS As of June, one Data Coordinator, one GIS intern, and one Sr. Data Science Analyst II have been hired. The department is currently in the recruitment process for one Data Science Analyst II, one Sr. Data Science Analyst, and one Sr. GIS Analyst.

11 Total Compensation Study

INITIATIVE Invest in our City employees and improve recruiting and retention of high-caliber and diverse employees by continuing to implement the Total Compensation Study and ensuring competitive pay. (HR)

STATUS Phase one of the compensation study was completed in 2021. Phase two was completed in April and was focused on moving positions that were not able to be moved to market in phase one and addressing internal pay compression. Phase three, beginning in FY 2022-23, will continue to address internal pay compression.

HOUSING & HOMELESSNESS SOLUTIONS

12 Addressing Homelessness

INITIATIVE Contribute \$25 million to leverage an additional \$47 million in public and private investment for an overall \$72 million program that employs housing navigation services, landlord incentives, rental subsidies, move-in kits, and case management to reduce and prevent homelessness, in partnership with Dallas County, the Dallas Housing Authority, the Metro Dallas Homeless Alliance, and other cities in Dallas County. The program will be implemented from FY 2021-22 through FY 2023-24. It is anticipated approximately 1,000 individuals will be housed in the first year and a total of 2,762 individuals housed by the end of September 2023. The third year of the program will be focused solely on providing rental assistance and case management to those individuals housed in FY 2021-22 and FY 2022-23. (OHS)

STATUS From October 2021 to June 2022, the Dallas Real Time Rapid Rehousing Initiative housed 449 households. Of this, 32% of the households consist of adults with children and 68% are adults only. OHS is partnering with Metro Dallas Homeless Alliance (MDHA) to launch the encampment decommissioning effort to offer individuals in established encampments housing solutions.

13 Affordable Housing Units

INITIATIVE Incentivize developers to build affordable housing by subsidizing \$10 million worth of water and sewer infrastructure required for up to 250 new affordable single family and 1,000 multifamily units over the life of the program (based on the mix of projects and the amount of funding requested). The program will be implemented from FY2021-22 to FY 2023-24 with new units projected in years 2 and 3 due to construction timelines. (HOU)

STATUS Housing is implementing this new funding along with other measures through the existing Notice of Funding Availability. On January 12, City Council approved the first project utilizing these funds, providing \$1.8 million to be used for water infrastructure related to the development of 125 for-sale single family homes. Construction is anticipated to begin by October 2022. Twenty percent of these homes will be reserved for families 80 percent AMI and the remaining homes will be restricted to 120 percent AMI and below. HOU anticipates bringing an additional project to the City Council for approval in August 2022 for a 168-unit multifamily development. Pending City Council and permit approval, construction is expected to begin in spring 2023.

FY 2021-22 Budget Initiative Tracker

HOUSING & HOMELESSNESS SOLUTIONS**14 Preservation of Affordable Housing** ✓

INITIATIVE Devote \$11.3 million for the preservation of affordable housing and investment in water and sewer infrastructure in qualified census tracts. In FY 2021-22, HOU will spend \$2 million for neighborhood infrastructure and \$2 million to preserve 20 housing units. (HOU)

STATUS In December, City Council approved the program design to use ARPA funding for home repairs and infrastructure improvements within specific qualified neighborhoods in Dallas. Staff are currently engaged in the hiring process, as well as communications and outreach planning. The application opened in May, and HOU has begun to process the first 18 applications.

PUBLIC SAFETY**15 Police Response Times** ✓

INITIATIVE Improve response times to high priority calls by hiring 250 police officers to end FY 2021-22 at 3,155 police officers, and by continuing to implement the recommendations of the KPMG efficiency study. (DPD)

STATUS DPD readjusted staffing at all patrol divisions for optimized efficiency in order to help better answer the call volume at each division. DPD continues to proactively recruit and hire to meet the FY 2021-22 hiring goal and anticipates ending the fiscal year with 3,140 officers. Year to date in FY 2021-22, 134 sworn officers have been hired. In June, 28 recruits graduated the academy and are currently in field training.

17 RIGHT Care ✓

INITIATIVE Mitigate behavioral health crises and avoid unnecessary arrests and hospitalizations by adding \$2 million to double the number of RIGHT Care teams from five to ten. (IPSS)

STATUS The RIGHT Care team performance continues to excel as it becomes more established. Nine teams (one for each of the seven police patrol divisions and two dedicated roving teams) are currently operating from 7am-11pm, seven days a week. Two Citywide overnight roving teams are expected to launch August 2022. IPSS anticipates a continual increase in the number of calls handled by the RIGHT Care Team.

16 911 Response ✓

INITIATIVE Answer 90 percent of 911 calls within 10 seconds by adding 911 call takers and dispatchers and increasing pay to improve talent acquisition and retention. (DPD)

STATUS The June service level was 97.48 percent, with an average answer time of 4 seconds. DPD currently has 124 call takers and 17 trainees, making the 911 Call Center staffed at 88 percent.

18 Street Racing Remediation ✓

INITIATIVE Address city wide speeding and unsafe drivers with \$500,000 for traffic calming in neighborhoods and \$200,000 for a street racing remediation pilot project. (TRN)

STATUS In June, street racing remediation measures such as raised pavement markers and ceramic buttons were completed at two locations. Twenty locations have been completed this fiscal year. Traffic calming installations and modifications, such as speed cushions, have been completed at 20 locations with designs in progress at another two locations. Design has been completed for Jefferson Boulevard to reduce the current configuration of six lanes to four lanes. The road diet installation is now in progress and scheduled to complete by fall 2022.

FY 2021-22 Budget Initiative Tracker

PUBLIC SAFETY**19 Non-Emergency Enforcement** ✓

INITIATIVE Alleviate Police Department call volume by transferring non-emergency calls such as handicapped/fire lane parking enforcement and street blockage clearance from DPD to the Department of Transportation. (DPD and TRN)

STATUS Interviews have been completed for two Parking Supervisor positions and one Office Assistant II position. Hiring is in progress for additional Parking Enforcement Officer positions. TRN has completed additional facility site visits and is now reviewing lease options, including a construction option for OCMC to accommodate additional parking team members. The Courts Adjudication Team relocated in March and their current facility and furniture are now available for TRN non-emergency enforcement use. TRN, DPD, and 311 have met regarding the “Train the Trainer” course to provide training for TRN. Both departments are actively working towards the transfer of services through 311 with an anticipated transition date of August 2022.

21 Tornado Warning Sirens ✓

INITIATIVE Improve tornado warning siren coverage by purchasing and installing ten additional sirens for a total of 178 sirens citywide. (OEM)

STATUS All ten sites have been identified and approved by Oncor, and all but one have been approved by the Department of Public Works. The tenth site is slated for Forest Cliff Park. OEM has scheduled a briefing to the Park and Recreation Board regarding the Forest Cliff Park for August 2022. All components of the sirens have been delivered, and OEM staff has coordinated with ITS to ensure P25-compliant radios and associated hardware are on hand for installation. The project is still on schedule to be completed by summer 2022.

23 Facility Security Assessment ✓

INITIATIVE In FY 2021-22, initiate \$3.5 million (of \$6.4 million allocated) of high-priority improvements identified through the City Facility Security Assessment including perimeter access control, security camera systems, radio systems, officer shelter space, vehicles access control, panic notification, lighting, weapons screening, security operating center upgrades, security staffing, and intrusion detection. (CTS)

STATUS Security enhancement projects such as security signage, window film, high speed gates, and camera upgrades are underway in various park locations, City Hall, Oak Cliff Municipal Center, and Municipal Court facilities. Year-to-date obligations total \$1,711,000 for security operation upgrades and radio communication systems.

20 Single-Role Paramedic Program ✓

INITIATIVE Develop and pilot a new Single-Role Paramedic Program to introduce a new career path within Dallas Fire-Rescue to better meet workload demands and calls for medical service. (DFR)

STATUS Phase One of the Single Role Paramedic program introduced a new career path within Dallas Fire-Rescue. Phase two (pilot program) began in February 2022, consisting of two DFR rescues staffed with existing personnel. Phase Two will be utilized to evaluate the feasibility, extent, and direction of Phase Three, which will be implemented in FY 2022-23.

22 Emergency Preparedness ✓

INITIATIVE Prepare for emergency situations that may require sheltering through the purchase and installation of eight generators in City facilities and the purchase of six mobile “power packs” that can be used to provide warming or cooling for up to a 5,000 square foot facility. (BSD and OEM)

STATUS City Council approved the purchase of the eight generators in September 2021; all eight have arrived and are currently stored offsite. The January 12 City Council agenda included a contract for electrical upgrades, site work, and installation of the generators at the eight facilities. The project drawings will be submitted to the City for a plan review on May 5, 2022. BSD estimates a completion date of September 2022.

With the use of additional funding sourced from the Homeland Security Grant Program, OEM has been able to procure two additional power packs, for a total of eight. Five power packs are now fully operational and the last three will be delivered in August 2022. OEM is currently developing Standard Operating Procedures (SOPs) for deploying the power pack units.

FY 2021-22 Budget Initiative Tracker

QUALITY OF LIFE, ARTS, & CULTURE**24 Trail Program** 

INITIATIVE Clean 1,365 unimproved alleys spanning 129 miles and launch a pilot trail program transforming 33 alleys into safe, well-lit trails. (Revised)(PBW)

STATUS Through June, PBW has completed cleanup of 1,363 unimproved alleys. Two alleys were not cleaned, as once field inspected it was determined that no cleanup was needed. Two additional alley was added to the pilot trail program for a total of 35 alleys. 15 of the total 35 alleys to be converted to trails have been approved to move forward (with an additional eight being contingent upon Historic Preservation approval). 12 alleys were disqualified due to property owner rejection of improvements or other factors.

26 White Rock Lake 

INITIATIVE Initiate a Comprehensive Master Plan for White Rock Lake and procure a consultant to provide preliminary engineering to determine a phased approach for the dredging of White Rock Lake. (PKR and DWU)

STATUS By the end of this fiscal year, PKR will engage a consultant to update the Comprehensive Master Plan for White Rock Lake and move forward with procuring a consultant for preliminary engineering and conceptual design.

25 Library Master Plan 

INITIATIVE Utilize federal ARPA funds to leverage private funds and initiate a new Library master plan. (LIB)

STATUS A new RFP has been posted with a current closing date of June 28, 2022. Procurement estimates evaluations of proposals to be completed by August and will then prepare for Council agenda.

27 Wi-Fi at Park Facilities 

INITIATIVE Install Wi-Fi at 63 park facilities. (PKR)

STATUS This project uses \$2.5 million of ARPA funding that has been allocated for Park & Rec's enhancements. The ITS vendors have submitted quotes for the WiFi installation and equipment at 63 locations. PKR has approved the amounts and forwarded to ITS for processing. Once the delivery order is processed, PKR will provide a timeline of estimated start and completion dates for this phase.

FY 2021-22 Budget Initiative Tracker

TRANSPORTATION & INFRASTRUCTURE**28 Sidewalk Master Plan** ✓

INITIATIVE Improve pedestrian mobility by reconstructing and repairing half of the Sidewalk Master Plan's \$30 million priority projects within the next two years. In FY 2021-22, PBW will spend \$9.7 million in bond funds (certificate of obligation and general obligation bonds), and \$0.3 million from the General Fund to complete 28 sidewalk projects, which equates to approximately 20.4 miles of sidewalk improvements. (PBW)

STATUS PBW is on track to complete approximately 20.4 miles of sidewalk improvements by September 2022. Construction on 13 of the 28 projects has been completed and four projects are under construction.

30 Crosswalks ✓

INITIATIVE In FY 2021-22, spend \$2.5 million (of \$5.0 million allocated) to restripe 540 lane miles and paint 504 crosswalks. (TRN)

STATUS Through June, 720.23 lane miles have been restriped which exceeds the fiscal year-end goal of 540 lane miles. 863 crosswalks have been refreshed as of June 2022.

32 Bike Lanes ✓

INITIATIVE Extend and improve our bike lane network throughout the City with an annual investment of \$2 million to design and/or implement approximately 18 lane miles of bicycle facilities per year. (TRN)

STATUS As of June, the Richmond Bike Lane installation has been completed.

29 Traffic Signals ✓

INITIATIVE Devote \$14 million over three years to leverage over \$50 million in matching federal funds to replace 100 traffic signals as part of our Vision Zero strategy. In FY 2021-22 spend \$2 million to design 50 traffic signals to leverage federal and county funds. (Revised)(TRN)

STATUS TRN is currently waiting to receive the match fund agreement from TxDOT in addition to the ones received from Dallas County and NCTCOG for the design of 44 signals in total. Design is expected to begin this fiscal year and the project to replace traffic lights will be a multi-year effort.

31 School Zone Flashing Beacons ✓

INITIATIVE Replace 1,000 outdated school zone flashing beacons with state-of-the-art technology to protect students as they walk to school. This initiative will be implemented in three phases. In FY 2021-22 spend \$2.0 million to procure service contract for the replacement of the school zone flashing beacon system. Phase 1 will be purchasing the system, and the vendor chosen will be responsible for the installation of all in field equipment in phases 2 and 3. (TRN)

STATUS As of June, the school zone flashing beacons have been delivered and installation is underway.

FY 2021-22 Budget Initiative Tracker

WORKFORCE, EDUCATION, & EQUITY**33 Language Access**

INITIATIVE Hire four additional Spanish speaking agents in 311, add a City language access coordinator, and ensure bilingual employees receiving language pay serve the public effectively. (311, EQU, and COM)

STATUS Four Spanish-speaking customer service agents were hired in January 2022 and completed training in February 2022. The Language Access Coordinator position has closed, first round interviews with HR have been scheduled, and second round interviews will include a full panel with representatives from DPD, OCC, COM, and PUD. The Language Skill Assignment Pay audit was published on February 25, 2022. COM and EQU will work in conjunction with HR to review the policy, research peer city policies, and implement recommendations.

34 Accessibility

INITIATIVE Implement software system to track identified American Disabilities Act (ADA) compliance issues and barrier removal costs. (EQU)

STATUS EQU, ITS, and the proposed (ADA) software vendor have confirmed the ADA tracking program is compatible with the City's systems and meets security requirements. Software testing with City of Dallas stakeholders is currently ongoing and a stakeholder's review is scheduled for July.

35 Water/Wastewater Service

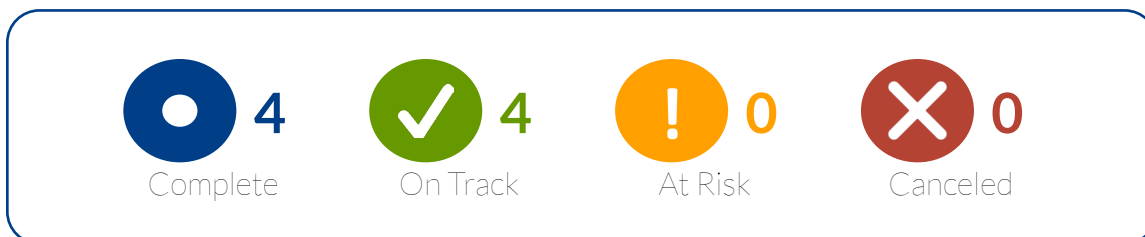
INITIATIVE Accelerate the extension of water and sewer services to all 47 occupied and unserved areas of the City. In FY 2021-22, DWU will award approximately \$9.5 million for the design of 211,219 feet and construction of 9,960 feet of new pipelines in the Mesquite Heights, Killough Blvd & Wasco Lane, and Gooch Street areas. (DWU)

STATUS The construction of new water and wastewater pipelines for occupied areas is underway in the Mesquite Heights and Gooch Street areas. Wasco and Killough from Wasco to University Hills Boulevard have been awarded for construction. Design contracts for all remaining occupied and unserved areas of the City were awarded by Council on February 9, 2022 and engineering work is underway. Construction contracts are planned to be awarded in summer 2022.

Budget Initiative Tracker

MULTI-YEAR INITIATIVES

While most initiatives can be completed in a single fiscal year, several FY 2018-19, FY 2019-20, and FY 2020-21 initiatives required additional time because of the scope and term of the project, as well as delays due to COVID-19. We will continue to report the status of these seven initiatives below, using the initiative numbers from the prior reports for reference.

**FY 2018-19****7 P-25 Radio System**

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

STATUS The project is on track to go live in August 2022. Of the 33 planned sites, 24 are complete and the remaining nine are approximately 75 percent complete. An additional site was planned for inside the Dallas County Jail, but Dallas County has chosen to go a different path using inbuilding technology.

Oncor has advised the project team about potential significant delays in providing meters and meter equipment at seven of our radio sites. Additionally, the original planned power source at the Desoto Radio Site cannot support the project, and executive leadership is working with Oncor to explore additional solutions.

User training for several departments (including 311, Code, Parks, and Stormwater) began in April.

23 Historic Resource Survey

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

STATUS OHP staff and external consultant presented the final report to the Landmark Commission on May 2, 2022 and to the City Plan Commission on June 2, 2022. The final presentation to City Council was delayed until August 2022.

FY 2019-20**29 Juanita J. Craft Civil Rights House**

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

STATUS The Mayor proclaimed February 9, 2022 as Juanita Craft Day and City Council accepted \$176,481 in private donations for the Craft House from the Junior League of Dallas and other community stakeholders with the total private donations to this project at \$403,000. An executed contract and approval for all building permits have been issued and construction is now underway. OCA estimates that the restoration process is approximately 35% complete. Despite extensive repairs anticipated to the foundation and floor, OCA's goal remains to complete construction in September.

39 Ethics Training

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

STATUS The Biennial Ethics training program was completed in December 2021. On December 8, City Council voted to approve amendments to the Code of Ethics creating the new Inspector General role, Chief Integrity Officer role, and an Integrity Champions program. The Values Ambassador program is cancelled and will be replaced in 2022 with the new Inspector General's Office. EQU acquired new Ethics eLearning content and continues to deliver live Ethics training to all new employees through New Employee Orientation and Fire Academy programs.

Budget Initiative Tracker

MULTI-YEAR INITIATIVES**FY 2020-21****4 Brush and Bulky Trash Collection**

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

STATUS SAN continues to work with the GIS vendor Route Smart Technologies to optimize and streamline collection routes. From January to March 2022 (Q2), SAN averaged 8.78 total miles driven per tons of bulk and brush collected. This is a 23.78% improvement from October to December 2021 (Q1). SAN will continue to monitor miles per tons of bulk and brush to ensure it continues to reduce emissions, improve air quality, and realize collection efficiencies as outlined in the CECAP.

5 Language Equity

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

STATUS 311 recruitment efforts have allowed management to hire four additional bilingual CSAs during the second quarter of FY 2021-22. Their training will be completed in March 2022. Additionally, 311 has maintained its utilization of LanguageLine, a translation service provider, which allows 311 to bridge language and cultural barriers on-demand, 24/7/365 days a year.

11 Police Mediation

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

STATUS As of June, both positions have been filled and the new hires have been onboarded.

25 Facility Accessibility

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

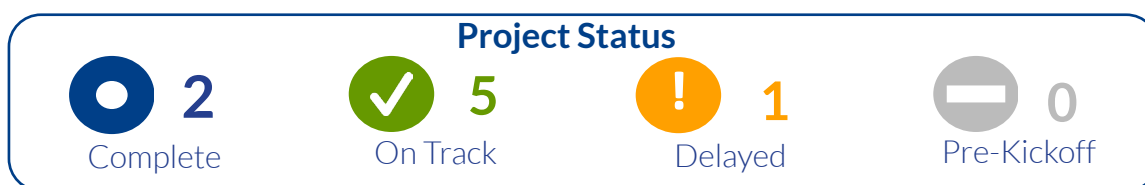
STATUS ADA compliance assessment will be conducted on 26 city buildings during FY 2021-22; 17 building reviews have been completed since October 2021. ADA compliance improvements are ongoing in 5th floor restrooms (City Council Chambers); the project is 80% complete. Renovations to the 4th and 6th floor City Hall restrooms continue with completion anticipated mid-June. ITS Website training has been completed and EQU and ITS will next design Web Accessibility Training for the CoD (Department) web content uploaders. Training is anticipated by the end of the fiscal year.





PROCESS IMPROVEMENT

The Process Improvement Team seeks to build a culture of continuous improvement throughout the City of Dallas, partnering with departments to leverage data and research-based best practices for transformative operational success today while laying the foundation for future innovation.







In its first operational year, the Process Improvement Team has focused on building awareness among departments, creating an organization-wide framework for process improvement, and establishing a cross-functional knowledge base for greater inter-departmental coordination and collaboration. The following table summarizes current Process Improvement projects for FY 2021-22. Additional projects will be added to the list throughout the course of the fiscal year.



#	Measure	Status	Timeline	Key Performance Indicators		
				Measure (Target)	Baseline	Current
1	<u>Building Inspection Call Center</u> Increase customer satisfaction at the Building Inspection Call Center (DEV)		May – Oct 2021	Call handle rate (90%)	64%	79%
Status Update: Complete. The Process Improvement team is engaged with new leadership to support daily performance monitoring using data collection forms and post-call customer satisfaction surveys. Frequent check-ins will continue to ensure an upward trend. DEV is currently facing staffing challenges that are affecting overall performance.						
2	<u>Low Sterrett Prisoner Intake</u> Streamline the central prisoner intake process at Low Sterrett to maximize staff capacity (DPD)		Mar – Aug 2022	TBD	TBD	TBD
Status Update: On Track. Met with Sheriff's office to coordinate an upcoming site visit for all key stakeholders before brainstorming sessions. The Sheriff's office has agreed to conduct an exploratory tour of the facilities to observe the central intake process and decide on the next steps.						
3	<u>Water/Wastewater Permit Process</u> Reduce cycle time of Water/Wastewater Permit Application Process to decrease overall building permit lead time (DEV/DWU)		Nov 2021 – Mar 2022	Permit Application Cycle Time (1 day)	45 days	30 days
Status Update: Complete. An executive review was held to present results to City leaders. Plans to implement further technical improvements are underway. DEV is currently facing staffing challenges that are affecting overall performance.						
4	<u>SFD Building Permit Process</u> Decrease building permits issuance lead time for single-family residential developments (DEV)		Feb 2022 – TBD	Permit Application Internal Processing Time (12 days)	29 days	TBD
Status Update: Delayed. Initial observations, data assessment, and brainstorming sessions have been conducted. Though an aggressive 60-day action plan has been compiled, implementation has been delayed due to software upgrades. Plan implementation has now commenced by following up on enhancement requests and conducting bi-weekly meetings with the new DEV leadership team to ensure progress. New timeline TBD.						

PROCESS IMPROVEMENT

#	Measure	Status	Timeline	Key Performance Indicators		
				Measure (Target)	Baseline	Current
5	DPD Workload Optimization Assess current operational demands to identify process improvement opportunities for workload management (DPD)		Jan – Dec 2022	TBD	TBD	TBD
			Status Update: On Track. Data assessment is ongoing; site observations to be scheduled.			
6	DFR Workload Optimization Assess current operational demands to identify process improvement opportunities for workload management (DFR)		Jan – Dec 2022	TBD	TBD	TBD
			Status Update: On Track. Working with DFR to determine the scope of project.			
7	New Employee Hiring. Document the current process and make the documented steps detailed enough for everyone involved to understand and follow. (HR/CVS)		Mar – Aug 2022	Percentage of hiring managers introduced to standardized tools (100%)	0%	75%
			Status Update: On Track. New tools for hiring managers and department leadership have been developed and presented to department directors. These tools include updated instructions to guide hiring managers through the process, and also a Tableau dashboard for leadership to track recruitment progress and timeliness.			
8	New Employee Onboarding Reduce lead time for onboarding new employees to maximize throughput and increase internal customer satisfaction. (HR/CVS)		Aug – Dec 2022	TBD	TBD	TBD
			Status Update: On Track. Team has been formed and weekly meetings are being conducted. Opportunities for improvement will be identified and solutions will be documented in an action plan.			





City of Dallas

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

Agenda Information Sheet

File #: 22-1851

Item #: G.

Proposed 2023 City Calendar
[Mayor and City Council Office]

Memorandum



CITY OF DALLAS

DATE August 19, 2022

TO Honorable Chairwoman Cara Mendelsohn and Members of the Government
Performance & Financial Management Committee

SUBJECT **2023 City Calendar**

Please find attached the draft 2023 City Calendar for your review.

Please let me know if you require further information.

A handwritten signature in black ink, appearing to read 'Yldefonso Rodriguez Sola'.

Yldefonso Rodriguez Sola
Director, Mayor and City Council

[Attachment]

c: T.C. Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Biliera Johnson, City Secretary
Preston Robinson, Administrative Judge
Kimberly Bizzor 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
Jack Ireland, Chief Financial Officer
Genesis D. Gavino, Chief of Staff to the City Manager
Directors and Assistant Directors

January 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 New Year's Day Kwanza Ends	2 New Year's Day Observed City Holiday Committee Meetings moved to 1/10	3	4 Council Briefing 9 a.m.	5	6	7
8	9 Council Committees 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	10 Council Committees 9 a.m. Environment & Sustainability 1 p.m. Economic Development 88 th Texas Legislature Convenes	11 Council Agenda 9 a.m.	12 Regional Transportation Council 1 p.m.	13	14
15	16 Martin Luther King, Jr. Day City Holiday Council Committee Meetings Moved to 1/17	17 Council Committees 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure Semiannual Campaign Finance Report Due	18 Council Briefing 9 a.m. U.S. Conference of Mayors 90th Winter Meeting	19 U.S. Conference of Mayors 90th Winter Meeting	20 U.S. Conference of Mayors 90th Winter Meeting	21
22	23 Council Committees 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	24	25 Council Agenda 9 a.m.	26	27	28
29	30	31				

Council Agenda meetings are conducted in Council Chambers unless otherwise noted. Council Briefings and Council Committee meetings may be conducted in Room 6ES.
For board and commission meeting dates, please visit <https://dallascityhall.com/government/citysecretary/Pages/Public-Meetings.aspx>.

February 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Council Briefing 9 a.m.	2	3	4
5	6 <u>Council Committees</u> 9 a.m. Environment & Sustainability 1 p.m. Economic Development	7	8 Council Agenda 9 a.m.	9 Regional Transportation Council 1 p.m.	10	11
12	13 <u>Council Committees</u> 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	14	15 City Council Briefing Canceled Council Strategic Planning Session 9 a.m.	16	17	18
19	20 Presidents' Day City Holiday Council Committee Meetings Moved to 2/21	21 <u>Council Committees</u> 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	22 Council Agenda 9 a.m.	23	24	25
26	27 <u>Council Committees</u> 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	28				

Council Agenda meetings are conducted in Council Chambers unless otherwise noted. Council Briefings and Council Committee meetings may be conducted in Room 6ES.
For board and commission meeting dates, please visit <https://dallascityhall.com/government/citysecretary/Pages/Public-Meetings.aspx>.

March 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Council Briefing 9 a.m.	2	3	4
5	6 <u>Council Committees</u> 9 a.m. Environment & Sustainability 1 p.m. Economic Development Budget Town Hall Meetings Begin	7 <u>Council Committees</u> 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	8 Council Agenda 9 a.m. Budget Public Hearing	9 Regional Transportation Council 1 p.m. Budget Town Hall Meetings End	10	11
12 Daylight Saving Time Begins	13 Council Recess Council Committees Moved to 3/7	14 Council Recess	15 City Council Briefing Canceled Council Recess	16 Council Recess	17 Council Recess	18
19	20 Council Recess Council Committees Moved to 3/28	21 Council Recess	22 City Council Meeting Canceled Council Recess Ramadan Begins	23 Council Recess	24 Council Recess	25
26	27 <u>Council Committees</u> 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	28 <u>Council Committees</u> 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	29 Fifth Wednesday No City Council Meetings	30	31 Cesar E. Chavez / Dolores Huerta Day	

Council Agenda meetings are conducted in Council Chambers unless otherwise noted. Council Briefings and Council Committee meetings may be conducted in Room 6ES.
For board and commission meeting dates, please visit <https://dallascityhall.com/government/citysecretary/Pages/Public-Meetings.aspx>.

April 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 <u>Council Committees</u> 9 a.m. Environment & Sustainability 1 p.m. Economic Development	4	5 Council Briefing 9 a.m. Passover Begins at Sunset	6	7	8
9 Easter	10 <u>Council Committees</u> 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	11	12 Council Agenda 9 a.m.	13 Regional Transportation Council 1 p.m. Passover Ends	14	15
16	17 <u>Council Committees</u> 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	18	19 Council Briefing 9 a.m.	20 Ramadan Ends	21	22
23	24 <u>Council Committees</u> 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	25	26 Council Agenda 9 a.m.	27	28	29
30						

Council Agenda meetings are conducted in Council Chambers unless otherwise noted. Council Briefings and Council Committee meetings may be conducted in Room 6ES.
For board and commission meeting dates, please visit <https://dallascityhall.com/government/citysecretary/Pages/Public-Meetings.aspx>.

May 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Personal Finance Statements Due 15A Reports Due Gift Reports Due Council Committees 9 a.m. Environment & Sustainability 1 p.m. Economic Development	2	3 Council Briefing 9 a.m.	4	5	6 Mayor & City Council Election
7	8 Council Committees 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	9	10 Council Agenda 9 a.m.	11 Regional Transportation Council 1 p.m.	12	13
14	15 Council Committees 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	16	17 Council Briefing 9 a.m. Budget Workshop	18	19	20
21	22 Council Committees 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	23	24 Council Agenda 9 a.m. Budget Public Hearing	25	26	27
28	29 Memorial Day City Holiday 88 th Texas Legislature Sine Die	30	31			

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June 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2 U.S. Conference of Mayors 90th Annual Meeting	3 U.S. Conference of Mayors 90th Annual Meeting Mayor & City Council Election Runoff (if needed)
4 U.S. Conference of Mayors 90th Annual Meeting	5 <u>Council Committees</u> 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	6 <u>Council Committees</u> 9 a.m. Environment & Sustainability 1 p.m. Economic Development	7 Council Briefing 9 a.m.	8 Regional Transportation Council 1 p.m.	9	10
11	12 <u>Council Committees</u> 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	13 <u>Council Committees</u> 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance & Financial Management	14 Council Agenda 9 a.m.	15	16	17
18	19 Juneteenth City Holiday Council Committees Moved to 6/6	20 Inauguration Special Called Council Agenda 9 a.m.	21 Council Briefing 9 a.m. Budget Workshop	22	23	24
25	26 Council Committees Moved to 6/8	27	28 Council Agenda 9 a.m.	29	30	

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July 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 Council Recess	4 Independence Day City Holiday Council Recess	5 Council Recess	6 Council Recess	7 Council Recess	8
9	10 Council Recess	11 Council Recess	12 Council Recess	13 Council Recess Regional Transportation Council 1 p.m.	14 Council Recess	15
16	17 Council Recess	18 Council Recess	19 Council Recess	20 Council Recess Semiannual Campaign Finance Report Due	21 Council Recess	22
23	24 Council Recess	25 Council Recess	26 Council Recess	27 Council Recess	28 Council Recess	29
30	31 Council Recess					

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August 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2 Council Briefing 9 a.m.	3	4	5
6	7 <u>Council Committees</u> 9 a.m. Environment & Sustainability 1 p.m. Economic Development	8 Budget Workshop: City Manager's Recommended Budget	9 Council Agenda 9 a.m.	10 Regional Transportation Council 1 p.m. Budget Town Hall Meetings Begin	11	12
13	14 <u>Council Committees</u> 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	15	18 Council Briefing 9 a.m. Budget Workshop	17	18	19
20	21 <u>Council Committees</u> 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	22	23 Council Agenda 9 a.m. Budget Public Hearing	24 Budget Town Hall Meetings End	25	26
27	28 <u>Council Committees</u> 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	29	30 Budget Workshop: Consider Amendments	31		

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September 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 Labor Day City Holiday Council Committee Meetings Moved to 9/5	5 <u>Council Committees</u> 9 a.m. Environment & Sustainability 1 p.m. Economic Development	6 Council Briefing 9 a.m. Budget Workshop Adopt Budget on First Reading	7 Regional Transportation Council 1 p.m.	8	9
10	11 <u>Council Committees</u> 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	12	13 Council Agenda 9 a.m.	14	15 Rosh Hashanah at Sundown	16 Rosh Hashanah
17 Rosh Hashanah	18 <u>Council Committees</u> 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	19	20 Council Briefing 9 a.m. Adopt Budget on Second Reading, Adopt Tax Rate and Approve Other Budget Related Items	21	22	23
24 Yom Kippur begins at sundown	25 Yom Kippur Council Committee Meetings Moved to 9/26	26 <u>Council Committees</u> 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	27 Council Agenda 9 a.m.	28	29	30

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October 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 <u>Council Committees</u> 9 a.m. Environment & Sustainability 1 p.m. Economic Development	3	4 Council Briefing Meeting Canceled Texas Municipal League Annual Conference	5 Texas Municipal League Annual Conference	6 Texas Municipal League Annual Conference	7
8	9 Indigenous Peoples' Day City Holiday Council Committee Meetings Moved to 10/10	10 <u>Council Committees</u> 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	11 Council Agenda 9 a.m.	12 Regional Transportation Council 1 p.m.	13	14
15	16 <u>Council Committees</u> 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	17	18 Council Briefing 9 a.m.	19	20	21
22	23 <u>Council Committees</u> 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	24	25 Council Agenda 9 a.m.	26	27	28
29	30 Fifth Monday No Council Committee Meetings	31				

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November 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Council Briefing 9 a.m.	2	3	4
5 Daylight Saving Time Ends	6 <u>Council Committees</u> 9 a.m. Environment & Sustainability 1 p.m. Economic Development	7 <u>Council Committees</u> 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	8 Council Agenda 9 a.m.	9 Regional Transportation Council 1 p.m.	10 Veterans Day Observed City Holiday	11 Veterans Day
12	13 <u>Council Committees</u> 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	14 <u>Council Committees</u> 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	15 Council Briefing Meeting Canceled National League of Cities*	16 National League of Cities*	17 National League of Cities*	18
19	20 Council Committee Meetings Moved to 11/7	21	22 City Council Agenda Meeting Canceled	23 Thanksgiving Day City Holiday	24 Day after Thanksgiving City Holiday	25
26	27 Council Committee Meetings Moved to 11/14	28	29 Fifth Wednesday No City Council Meetings	30		

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December 2023

Attachment A

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 <u>Council Committees</u> 9 a.m. Environment & Sustainability 1 p.m. Economic Development	5 <u>Council Committees</u> 9 a.m. Quality of Life 1 p.m. Transportation and Infrastructure	6 Council Briefing 9 a.m.	7 Regional Transportation Council 1 p.m. Hanukkah begins at sunset	8	9
10	11 <u>Council Committees</u> 9 a.m. Workforce, Education and Equity 1 p.m. Public Safety	12 <u>Council Committees</u> 9 a.m. Housing and Homelessness Solutions 1 p.m. Government Performance and Financial Management	13 Council Agenda 9 a.m.	14	15 Hanukkah ends at sunset	16
17	18 Council Committee Meetings Moved to 12/5	19	20 Council Briefing Meeting Canceled	21	22	23
24 Christmas Eve	25 Christmas Day City Holiday Council Committee Meetings Moved to 12/12	26 Kwanza begins	27 Council Agenda Meeting Canceled	28	29	30
31 New Year's Eve						

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City of Dallas

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

Agenda Information Sheet

File #: 22-1852

Item #: H.

Update on City Manager Actions Regarding Boards and Commissions Audit
[Mayor and City Council Office]

Memorandum



CITY OF DALLAS

DATE August 19, 2022

Honorable Chair and Members of the Government Performance and Financial
TO Management Committee

SUBJECT **Update to Boards and Commissions Audit - City Manager Actions**

The purpose of this memorandum is to provide an update on the Audit of City Boards and Commissions observations and the agreed actions from the City Manager.

BACKGROUND

In 2021, the City Auditor's *Audit of City Boards and Commissions* ("the Audit") reported a "lack of one focal point for boards and commissions oversight, with the responsibility for ensuring compliance with the City's Charter and Code, is a contributing factor for many of the observations identified in their audit report, including: racial and ethnic diversity, annual reports, member qualification reviews, and on-time reporting of meeting documentation." Sixteen City departments and offices are responsible for coordinating more than 50 Boards and Commissions (B&C), including costs related to staff time and materials to prepare for and facilitate meetings.

The City Auditor's findings included:

- Responsibility for ensuring compliance with City requirements is fragmented and shared among multiple offices, departments, and positions.
- Processes could be improved to ensure Compliance with City requirements; transparent documentation and communication of board and commission operations; and monitoring of the costs to operate boards and commissions.

On September 27, 2021, the Government Performance and Financial Management (GPFM) Committee was briefed on the Audit, dated August 4, 2021. The item remained on the Committee's agenda each month through March 2022. On March 25, 2022, the City Manager informed the GPFM Committee that a dedicated staff position would provide operational support for the Boards and Commissions Coordinators ("B&C Coordinators").

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SUBJECT **Update to Boards and Commissions Audit - City Manager Actions**

ACTION UPDATES

The City Manager has taken direct action and steps to address the observations found in the Audit and are summarized within this memo and described in the enclosed documents.

Observation A.1. Update. In March of 2022, the City Manager created the Senior Boards and Commissions Coordinator (“Senior Coordinator”) to assume oversight and management of Boards and Commissions (B&Cs) to ensure efficiency and compliance. The position reports to the Director of the Mayor and City Council Office and serves as a liaison among the many roles which support the members of the B&Cs, including but not limited to the City Manager’s Office, the City Secretary’s Office, the City Attorney’s Office, and the B&C Coordinators within the respective departments.

The Senior Coordinator began on May 2, 2022, taking on the responsibility of ensuring robust support for B&Cs and the B&C Coordinators through the development of initiatives that encourage and maintain engagement of the appointed members. The Senior Coordinator has also developed, implemented, and streamlined processes and procedures through collaborative efforts with City Staff and key departments. Also, joint efforts between the Senior Coordinator, the City Secretary’s Office, and the City Attorney’s Office continue to ensure B&C training and resources that encourage compliance with City Code and charters.

Observation B.1 Update. The Senior Coordinator has developed policies and procedures that ensure the total costs to operate each B&C are reported to the City Council. To ensure all costs are accounted for, tools have been created to assist B&C responsible departments report expenses and staff time through a simplified expense form, due annually.

As of June 1, 2022, staff time dedicated to support a B&C is tracked in the payroll management system Workday. City management has been notified of the creation of a specific Workday project code and provided procedures on how to use the new project code.

Observation C.1 Update. The Senior Coordinator has begun the review of current B&C roles and responsibilities by identifying City Code and charters that lack clear language of the B&C roles or responsibilities. The Senior Coordinator’s review began with the observations from the Audit and concur with the noted B&C listed in the Audit’s Appendix B identified as having a lack of roles and responsibilities. The Senior Coordinator also found that due to the lack of defined responsibilities, the B&Cs experienced challenges with high vacancy rates, meeting attendance, agenda setting, participation, and meeting decorum.

DATE August 19, 2022
SUBJECT **Update to Boards and Commissions Audit - City Manager Actions**

The Mayor and City Council Office Director and Senior Coordinator have begun meeting with department Directors, responsible for the identified B&Cs, and have presented preliminary Staff amendment recommendations to specific ordinances and charters to ensure all B&Cs have clearly defined roles and responsibilities.

Observation D.1 Update. The City Manager's Office maintains its position that it does not have a statutory role to ensure the racial and ethnic membership of B&Cs reflect the racial and ethnic make-up of the city's population.

As noted in the Senior Coordinator's work plan, practical efforts to work with City Council Members to identify opportunities to expand B&C membership to reflect the racial and ethnic make-up of the city's population, are being developed. An equitable review of long-standing B&C qualifications can assist in the encouragement of B&C members that reflect the racial, ethnic, and gender make-up of the city.

In collaboration with the Communications, Outreach, and Marketing Department (COM), the Senior Coordinator has developed and shared city-wide and Council District specific outreach content to assist with the promotion of encouraging applicants that reflect an equitable and diverse B&C membership, in English and Spanish. The B&C outreach content is also available in multicultural languages, upon request.

Observations E.1, E.2, F.1, F.2 Update. To ensure compliance with City requirements the Senior Coordinator has and will continue to develop administrative policies and procedures, checklists, templates, and trainings for the B&C Coordinators. The processes and procedures are working documents that provides guidance and administrative requirements of responsibilities assigned to the Senior Coordinator and the Coordinators. The processes and procedures include language requiring all Boards and Commission Coordinators to be in compliance with the City Code, Chapter 8, specifically the requirements to submit Boards and/or Commissions reports annually to the City Secretary's Office and post the reports to the City's website. The processes and procedures also include language to ensure compliance with additional requirements of City Code, Chapter 8, Boards and Commissions: Sec. 8.4(a); Sec. 8-6(a),(b),(c),(d); Sec. 8-8(a), (b); and Sec. 8-20(a), (b),(c).

On a monthly basis, B&C Coordinators receive training on key B&C compliance requirements, responsibilities, and expectations. All B&Cs will post agendas with the City Secretary's Office with a standardized templated [Agenda](#) and [Minutes](#) format, along with other resources available on the B&C Resource SharePoint site. The recently launched SharePoint site will assist Staff with the management of B&C, to ensure effectiveness and efficiency. The B&C Coordinator training sessions also continue to emphasize the critical role the B&C Coordinators play in ensuring all members are engaged and receiving the onboarding, training, and resources needed to fulfill their roles and responsibilities.

DATE August 19, 2022
SUBJECT **Update to Boards and Commissions Audit - City Manager Actions**

On October 1, 2022, a revamped website for the City’s Boards and Commissions will launch. The website will serve as a user-friendly resource to the public and enhance B&C transparency. Each B&C will have a dedicated webpage, presented in a standardized format to ensure all B&C webpages are consistent. Each B&C webpage will provide the mission, purpose, authoritative power, and duties for the B&C. All B&C will be categorized by the City’s eight strategic priorities, vacancies, and responsible city department. The webpages will also list B&C agendas and minutes, which will also be available through Legistar for FY 2022-23. We are confident that the public’s website experience will enhance engagement efforts. The Senior Coordinator continues to work closely with the Information Technology and Systems (ITS) department, and the B&C Coordinators, to ensure accurate, reliable, and transparent information is available.

Observation H.1 Update. A comprehensive and systematic review of the authorizing City Code and charters of B&Cs has started with the review of B&Cs identified in Appendix B of the Audit. The Senior Coordinator’s review process involves the research of national best practices for B&Cs and a comparative analysis of municipal B&Cs. Based upon the comprehensive research, the Senior Coordinator has shared and discussed recommendations for potential City Code and charter amendments. The proposed B&C amendment recommendations are unanimously supported by the responsible department directors and recommended Staff amendments will be drafted for consideration by the City Council.

Observation H.2 Update. The City Secretary distributes a monthly vacancy report to City Council and a memorandum of concern regarding vacancies. The Senior Coordinator currently reviews the monthly report and identifies B&Cs with a vacancy rate above 40 percent. A policy and procedure have been developed to ensure assistance is provided to City Council to increase the available pool of applicants.

NEXT STEPS

The Senior Coordinator will continue to proactively address the defined operational deliverables outlined in the March 25, 2022 GPFM Committee memorandum, the proposed deliverables for FY 2022-23 Work Plan, and conduct an annual desk audit to ensure compliance and identify needed enhancements. We look forward to updating the Committee on the continued collaborative trainings, events, and joint efforts between the City Manager’s Office, the City Secretary’s Office, and the City Attorney’s Office that promote engaging and effective Boards and Commissions in Dallas.

DATE August 19, 2022
SUBJECT **Update to Boards and Commissions Audit - City Manager Actions**

Should you have any questions, please contact Yldefonso Rodriquez Sola, Director of the Mayor and City Council Office, at (214) 422-9222 or yldefonso.sola@dallas.gov.



Genesis D. Gavino
Chief of Staff to the City Manager

Attachments: Board & Commissions Audit Observations Summary of Actions and Work Plan
[March 25, 2022 Boards and Commissions Audit – City Manager Action](#)
[April 21, 2022 Revised Response to Audit of the Boards and Commissions](#)
[January 21, 2022 Management Response B&C Member Satisfaction Survey Results](#)
[Boards and Commissions Audit Update \[Mark Swan, City Auditor, City Auditor’s Office\]](#)
[October 22, 2021 City Manager’s Response to Audit of Boards and Commissions](#)
[September 27, 2021 Office of the City Auditor Briefing and Follow-up Report](#)
[Audit of City Boards and Commissions](#)


c: T.C. Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Biliera Johnson, City Secretary
Preston Robinson, Administrative Judge
Kimberly Bizzor Tolbert, Deputy City Manager
Jon Fortune, Deputy City Manager
Majed A. Al-Ghafry, Assistant City Manager

M. Elizabeth (Liz) Cedillo-Pereira, Assistant City Manager
Robert Perez, Interim Assistant City Manager
Carl Simpson, Interim Assistant City Manager
Jack Ireland, Chief Financial Officer
Directors and Assistant Directors
Shanee Weston, Senior Boards and Commissions Coordinator
Department Board and Commission Coordinators

Boards and Commissions Audit Observations Summary of Actions/Work Plan

Observation	City Manager's Recommendation	Status	Staff Action
<p>A.1: Present to the City Council, a proposal, to assign overall responsibility for ensuring B&Cs operations comply with the City's Charter and Code to one position.</p>	<p>Create Senior Board and Commissions Coordinator position</p>	<input checked="" type="checkbox"/>	<p>Hired Senior Board and Commission Coordinator (Senior Coordinator) with 5/2/22 start date</p>
<p>B.1: Establish procedures to account for all costs to operate each board and commission and report the total cost by board and commission to the City Council on an annual basis.</p>	<p>Update B&Cs Process and procedures to include annual expense report submission to CMO.</p> <p>Create Workday project code to track staff time and cost</p>	<input checked="" type="checkbox"/>	<p>Created "Board/Commission Support" project code in Workday</p> <p>Updated B&C Processes and Procedures to require all B&Cs to submit an expense report by Oct. 1 annually.</p> <p>Updated B&C Processes and Procedures to require Report Board and Commission cost to Mayor City Council annually.</p>
<p>C.1: Ensure all B&Cs have defined roles and responsibilities of members either in bylaws or another authoritative document.</p>	<p>Review City Charter, by-laws, and other authoritative documents for: ASC, CHC, MLK, SDF, YOC</p> <p>Provide staff recommendations to CM.</p>	<p>In Progress</p>	<p>Reviewed B&C City Charter and by-laws identified with a lack of roles and responsibilities</p> <p>Recommend amendments to the appropriate director for the following BC Charters to include or update purpose, duties and responsibilities and other recommended amendments from CM, for the following B&Cs:</p> <ul style="list-style-type: none"> - Animal Advisory Commission - Citizen Homeless Commission - Martin Luther King Community Center Board - South Dallas/Fair Park Opportunity Fund Board <p>Recommend all advisory Boards and Commission Charters include the following:</p> <ul style="list-style-type: none"> - Purpose: - Reference to Ch. 8 governance - Reference Committees

Observation	City Manager's Recommendation	Status	Staff Action
<p>D.1: Develop procedures to ensure the racial and ethnic membership of B&Cs reflect the racial and ethnic make-up of the City's population, as nearly as may be practicable.</p>	<p>Board and Commission procedures updated to require all board and commission outreach be translated in Spanish and other Multilanguage to the public in a timely manner.</p> <p>Develop multi-cultural outreach efforts that encourage a diverse racial and ethnic volunteer rate.</p> <p>Assist Mayor and City Council to intently seek diverse board and commission volunteers that reflect the City's population.</p>	<p><input checked="" type="checkbox"/></p>	<p>Developed and implemented an Accessibility Statement and service for B&Cs to ensure equitable access to City meetings by providing translation and interpretation of meeting materials.</p> <p>Created and promoted B&C outreach media through COM Channels of communication.</p> <p>Proposed to Annually host City-wide boards and commission event that recognizes and encourages board and commission volunteerism.</p>
<p>E.1: Develop procedures to ensure compliance with requirements of City Code, Chapter 8, Sec. 8-1.1, Reports to the City Council for all applicable B&Cs</p>	<p>Update B&Cs process and procedures to include submission of annual report to CMO by Feb. 1, 2022.</p> <p>CMO approved reports will be submitted to CSO for recordkeeping.</p>	<p><input checked="" type="checkbox"/></p>	<p>Developed and implement checklist that encourage B&C Coordinators to submit required Board & Commission documents in a timely manner.</p> <p>Developed and implement agenda, minutes, and public speaker registration templates. The process and procedures have been updated to reflect the new requirement, which will assist with ensuring all B&Cs documents are in compliance.</p>
<p>E.2: Develop procedures to ensure all board and commission annual reports are posted to the City's website.</p>	<p>Develop B&Cs process and procedures requiring all approved and CSO stamped Annual Reports are posted to B&Cs webpages by March 1, annually</p>	<p>In Progress</p>	<p>B&C Coordinator policy and procedures include language requiring compliance. Annually, the Senior Coordinator will conduct a desk audit of B&C documents submitted documents.</p> <p>The Senior B&Cs Coordinator will annually submit Annual Reports to CM for review and approval. Upon approval all B&C reports will be submitted to the CSO and available on the City's B&C website.</p> <p>Revamp of B&C webpage for all B&C will include an annual report, for FY 2023.</p>

Observation	City Manager's Recommendation	Status	Staff Action
<p>F.1: Develop procedures to ensure compliance with requirements of City Code, Chapter 8, B&Cs: Sec. 8-4 (a); Sec. 8-6 (a), (b), (c), (d); Sec. 8-8 (a), (b); and, Sec. 8-20 (a), (b), (c).</p>	<p>Develop B&Cs process and procedures</p>	<p>Ongoing</p>	<p>CMO, MCC, CSO, and CAO coordinate trainings incrementally throughout the year to ensure compliance requirements are understood.</p> <p>Developed checklist, templates, timelines, and processes and procedures to assist with compliance. A B&C Resource SharePoint site has developed to provide a focal point for all B&Cs material, links to CSO and CAO documents and monthly trainings</p>
<p>F.2: Develop procedures to ensure all meeting minutes are posted to the City's website.</p>	<p>Updated process and procedures to include meeting minutes submission requirement and process.</p>	<p></p>	<p>Developed and implement checklist that encourage B&C Coordinators to submit required Board & Commission documents in a timely manner to CSO.</p> <p>B&C Coordinator policy and procedures include language requiring compliance. Annually, the Senior Coordinator will conduct a desk audit of B&C documents submitted documents.</p>
<p>H.1: Review the qualifications and requirements for hard-to-fill B&Cs positions and present to the City Council a proposal to revise the qualifications and requirements.</p>	<p>Review current qualification and requirements set-forth in enabling ordinances, charters, and by-laws.</p>	<p>In Progress</p>	<p>MCC Director and Senior Coordinator provided department Director recommendations of amendments to City charter qualifications. Staff recommend the following B&C charter amendments:</p> <ul style="list-style-type: none"> - Building Inspection Advisory, Examining & Appeals Board (BIA) - Fire Code Advisory Board (FCB) - Landmark Commission (LMK) - Martin Luther King Jr. Community Center Board (MLK) <p>Staff recommendations is to merge the duties of the BIA and FCB responsibility into one Board. The combing of the 2 boards will address the high vacancy rate and the lack of minority and women membership.</p>

Observation	City Manager's Recommendation	Status	Staff Action
H.2: Establish procedures to identify B&Cs with high vacancy rates and communicate these B&Cs to City Council members for their actions.	Request quarterly CSO vacancy report by Board and Commission and determine high vacancy rate %.	<input checked="" type="checkbox"/>	Developed processes and procedures that assist Councilmembers with outreach efforts, once a 40% vacancy rate or more is identified.
		Ongoing	Assist Council offices with resources that promote and encourage B&C membership retainage.

FY 2022-23 Work Plan	<ul style="list-style-type: none"> ➤ Continue to develop and implement FY 2023 B&C Initiatives that focus on B&C members and standardizing onboarding practices. ➤ Assist in the amendment process for B&C ordinances/charters/by-laws: 																	
	<table border="1"> <thead> <tr> <th>Board or Commission</th> <th>Authoritative Doc</th> <th>Amendment Recommendation</th> </tr> </thead> <tbody> <tr> <td>All B&C</td> <td>Sec. 8-1.4</td> <td>All B&C recess during the month of July, following the precedent of City Council's schedule</td> </tr> <tr> <td>North Texas Education Finance Corp</td> <td>Res. 12-0575</td> <td>City Code Authorization, incorporate By-laws</td> </tr> <tr> <td>Fire Code Advisory and Appeals Board</td> <td>Sec. 16-2.303 Res. 16</td> <td>City Code Authorization joint Board BIA and FCB</td> </tr> <tr> <td>MLK Board</td> <td>Sec. 2-125</td> <td>Mission Functions/Responsibilities Remove Budget Review Process</td> </tr> <tr> <td>South Dallas/Fair Park Opportunity Fund Board</td> <td>Sec. 2-132 Res. 18-0922, 30905</td> <td>Purpose</td> </tr> </tbody> </table> <ul style="list-style-type: none"> ➤ Provide email addresses for all B&C members ➤ Create Group email addresses that assigned members Council district specific general email addresses ➤ Draft Boards and Commissions Welcome Guide Handbook ➤ Create B&C Membership Recognition Program ➤ Host annual B&C Member Appreciation Event and B&C recruitment event ➤ Develop B&C mentor program ➤ Collaborate with PUD to foster community partnerships with organizations, schools, and neighborhood associations to assist in the recruitment of B&C members that reflects the diverse ethnic and cultural make-up of the City 	Board or Commission	Authoritative Doc	Amendment Recommendation	All B&C	Sec. 8-1.4	All B&C recess during the month of July, following the precedent of City Council's schedule	North Texas Education Finance Corp	Res. 12-0575	City Code Authorization, incorporate By-laws	Fire Code Advisory and Appeals Board	Sec. 16-2.303 Res. 16	City Code Authorization joint Board BIA and FCB	MLK Board	Sec. 2-125	Mission Functions/Responsibilities Remove Budget Review Process	South Dallas/Fair Park Opportunity Fund Board	Sec. 2-132 Res. 18-0922, 30905
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City of Dallas

1500 Marilla Street
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Agenda Information Sheet

File #: 22-1853

Item #: I.

Office of Risk Management Status Update and Subrogation Audit/ Performance Metrics
[Office of Risk Management]

Memorandum



CITY OF DALLAS

DATE August 19, 2022

TO Honorable Members of the Government Performance and Financial Management Committee: Cara Mendelsohn (Chair), Gay Donnell Willis (Vice Chair), Tennell Atkins, Adam Bazaldua, Adam McGough, Paul Ridley, Chad West

SUBJECT **Office of Risk Management Update and Subrogation Audit and Performance Metrics**

Department Overview

The Office of Risk Management's (ORM) purpose is to protect City employees and assets by guarding against risks and safety hazards, by way of promoting and providing safe work environments, increasing safety awareness, managing resources, and transferring risks while upholding the commitment of a Service First Culture and City's core values of Empathy, Ethics, Excellence, and Equity

The ORM umbrella covers six areas of responsibility:

- Occupational Health & Safety
- City Equipment Incident Investigation
- Workers' Compensation Claims and Return-to-Work Administration
- General Liability and Subrogation Claims Administration
- Risk Transfer
- Commercial Insurance

General Liability and Subrogation Claims Administration Audit

On May 5, 2022, the City Auditor's Office (AUD) initiated an audit of the general liability and subrogation claims administration.

- Audit objectives
 - Determine if there are any barriers for citizens to be able to file a claim against the City
 - Determine if claim reserve amounts are sufficient to cover the City's exposure
 - Determine if the Office of Risk Management collects the maximum subrogation amounts on insurance claims
- Audit scope
 - Audit the Office of Risk Management and its role in processing claims for the City of Dallas from October 1, 2019, through March 31, 2022
 - Interview Office of Risk Management personnel
 - Review policies and procedures, relevant City Council Resolutions, City Administrative Directives, and contracts
 - Identify risks to meeting ORM's service objectives
 - Evaluate internal controls, processes, and financial and operational information
- Audit Status as of July 28, 2022

DATE August 19, 2022

SUBJECT **Office of Risk Management Update and Subrogation Audit and Performance Metrics**

- Office of the City Auditor is still in the planning stage
 - Fieldwork (e.g., testing, etc.) started August 8th
 - Audit report draft estimated completion – October/November 2022
 - Final audit report release in December 2022
- **ORM's Audit Response**
 - 05/05/2022 – Staff participated in the audit entrance meeting with AUD
 - 05/09/2022 – Staff has submitted all requested documents to AUD
 - 08/08/2022 – Staff has provided an audit walkthrough of the risk management information system, ORIGAMI
 - October/November – Staff will address any areas of concern in the management response and areas of opportunity for improvements in December 2022/January 2023, depending on the issuance of final report.
 - **This will come back to GPFM in December 2022/January 2023; however, staff will continue to provide updates to GPFM until final audit report is released.**

FY22 Subrogation Performance Measure and current results

FY 2021-22 performance measure for subrogation claims recovery is to recover 35% of \$1.305 million (\$456,898) potential taxpayers' dollars. Valued as of July 31, 2022, ORM has recovered \$522,927 and exceed the collect goal by 12.63% (\$66,029). This number will increase once the August and September numbers are reported.

Subrogation Background

- FY18 – Subrogation claims were being handled by liability adjusters and supervisor. Subrogation claims identification is based on City equipment incident (CEI) reports, DPD police reports (CEI related only), and notifications from at fault party's insurance carrier. Prior to FY18, a process to identify or evaluate property damage subrogation claims resulting from damaged signal lights/street signs had not been established.
- FY19 – The subrogation division is established. A dedicated subrogation adjuster is hired, reporting to the liability claims manager. The focus remained on bodily injury (workers' compensation) and property (CEI and buildings) damage subrogation claims.
- FY20/21 – Subrogation continued its focus on bodily injury (workers' compensation) and property (CEI and buildings) damage subrogation claims but added fire hydrant subrogation to its subrogation efforts. ORM assisted Dallas Water Utilities (DWU) with obtaining damage information for their fire hydrant subrogation claims. ORM was not responsible for the actual recovery of costs.
- FY22 – In October 2021. ORM initiated a signal light/street sign subrogation protocol that included a Crash Records Information System (CRIS) TX-Dot Damaged City Property report and Cost/Estimate Request report (Transportation

DATE August 19, 2022

SUBJECT **Office of Risk Management Update and Subrogation Audit and Performance Metrics**

and DWU). This was to effectively identify potential subrogation claims and secure costs/estimates from the Transportation department. This would increase the number and recovered amounts of these types of claims. Because the City does not have a statute of limitation, ORM has implemented recovery efforts to collect on past incidents. ORM took over the complete subrogation claims handling for fire hydrants which included tracking the recovered amounts.

- FY23 – ORM will provide additional ORIGAMI training regarding the City Property Damage online form. A dedicated subrogation manager will be assigned to the subrogation division.

Thank you for your support. If you have any questions, please contact me.



Zeronda D. Smith
Director, Office of Risk Management

[Attachment]

c: Honorable Mayor and Members of the City Council
T.C. Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Biliera Johnson, City Secretary
Preston Robinson, Administrative Judge
Kimberly Bizer Tolbert, Deputy City Manager

Jon Fortune, Deputy City Manager
Majed A. Al-Ghafry, Assistant City Manager
M. Elizabeth (Liz) Cedillo-Pereira, Assistant City Manager
Robert Perez, Assistant City Manager
Carl Simpson, Assistant City Manager
Genesis D. Gavino, Chief of Staff to the City Manager
Directors and Assistant Directors

RECOVERED	FY2018	FY2019	FY2020	FY2021	FYTD2022
All Subrogation Claims	98	120	82	53	70
City Equipment (vehicles)	64	63	52	22	26
Signal Lights	2	5	0	1	9
Traffic Signs	2	1	0	0	1
Fire Hydrants	n/a	n/a	n/a	n/a	4
Other (Buildngs/Structures)	30	51	30	30	30

RECOVERED	FY2018	FY2019	FY2020	FY2021	FYTD2022
All Subrogation Claims	\$474,612	\$501,130	\$592,403	\$493,575	\$522,927
City Equipment (vehicles)	\$432,590	\$435,775	\$391,056	\$197,109	\$191,074
Signal Lights	\$1,963	\$9,452	\$0	\$500	\$17,459
Traffic Signs	\$393	\$291	\$0	\$0	\$265
Fire Hydrants	n/a	n/a	n/a	n/a	\$15,878
Other (Buildngs/Structures)	\$39,666	\$55,611	\$201,347	\$295,965	\$298,250

POTENTIAL	FY2018	FY2019	FY2020	FY2021	FYTD2022
All Subrogation Claims	37	64	54	135	41
City Equipment (vehicles)	37	19	17	56	22
Signal Lights	0	0	0	0	0
Traffic Signs	0	0	0	0	0
Fire Hydrants	0	43	36	79	17
Other (Buildngs/Structures)	0	2	1	1	2

POTENTIAL	FY2018	FY2019	FY2020	FY2021	FYTD2022
All Subrogation Claims	\$197,121	\$188,578	\$300,972	\$383,948	\$197,294
City Equipment (vehicles)	\$197,121	\$108,338	\$209,916	\$247,286	\$159,253
Signal Lights	\$0	\$0	\$0	\$0	\$0
Traffic Signs	\$0	\$0	\$0	\$0	\$0
Fire Hydrants	n/a	\$75,499	\$49,087	\$110,983	\$25,189
Other (Buildngs/Structures)	\$0	\$4,742	\$41,969	\$25,679	\$12,852

POTENTIAL	FY2018	FY2019	FY2020	FY2021	FYTD2022
All Subrogation Claims	0	145	164	192	136
City Equipment (vehicles)	0	0	0	0	0
Signal Lights	0	94	92	103	72
Traffic Signs	0	51	72	89	64
Fire Hydrants	0	0	0	0	0
Other (Buildngs/Structures)	0	0	0	0	0



City of Dallas

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

Agenda Information Sheet

File #: 22-1854

Item #: J.

FY23 Proposed Tax Rate - Dallas Area Cities Comparison
[Budget & Management Services]

Memorandum



CITY OF DALLAS

DATE August 19, 2022

Honorable Members of the Government Performance and Financial Management
TO Committee: Cara Mendelsohn (Chair), Gay Donnell Willis (Vice Chair), Tennell Atkins,
Adam Bazaldua, Adam McGough, Paul Ridley, Chad West

SUBJECT **FY23 Proposed Tax Rate – Dallas Area Cities Comparison**

Chairwoman Mendelsohn requested an item be placed on the August 22 Government Performance and Financial Management agenda comparing proposed tax rates and exemptions offered for cities neighboring Dallas.

In the attached table, you will find the proposed tax rates for several cities in the Dallas area and the exemptions those cities offer.

We look forward to the discussion on Monday.


Jack Ireland
Chief Financial Officer

[Attachment]

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

Jon Fortune, Deputy City Manager
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FY 2022-23 Proposed Municipal Tax Rates

	Dallas	Plano	Richardson	Carrollton	Irving	Garland	Mesquite	Duncanville*	Desoto	Grand Prairie	Farmers Branch	Coppell	Addison
Property Tax Rate	74.58	42.65	56.095	58.25	58.91	71.6692	68.1	65.34	69.1554	66.4998	58.9	51.8731	59.7031
Homestead Exemption	20%	20%	0%	20%	20%	10%	0%	0%	0%	12.5%	20%	5%	20%
Senior Exemption	115,500	40,000	105,000	80,000	50,000	56,000	65,000	30,000	35,000	45,000	100,000	100,000	50,000
Disabled Exemption	115,500	40,000	105,000	80,000	50,000	56,000	15,000	30,000	25,000	30,000	100,000	100,000	60,000
Home \$150k - under 65	894.96	511.80	841.43	699.00	706.92	967.53	1,021.50	980.10	1,037.33	872.81	706.80	739.19	716.44
Home \$150k - 65+	33.56	341.20	252.43	233.00	412.37	566.19	578.85	784.08	795.29	573.56	117.80	220.46	417.92
Home \$350k - under 65	2,088.24	1,194.20	1,963.33	1,631.00	1,649.48	2,257.58	2,383.50	2,286.90	2,420.44	2,036.56	1,649.20	1,724.78	1,671.69
Home \$350k - 65+	1,226.84	1,023.60	1,374.33	1,165.00	1,354.93	1,856.23	1,940.85	2,090.88	2,178.40	1,737.31	1,060.20	1,206.05	1,373.17
Home \$500k - under 65	2,983.20	1,706.00	2,804.75	2,330.00	2,356.40	3,225.11	3,405.00	3,267.00	3,457.77	2,909.37	2,356.00	2,463.97	2,388.12
Home \$500k - 65+	2,121.80	1,535.40	2,215.75	1,864.00	2,061.85	2,823.77	2,962.35	3,070.98	3,215.73	2,610.12	1,767.00	1,945.24	2,089.61
Home \$1m - under 65	5,966.40	3,412.00	5,609.50	4,660.00	4,712.80	6,450.23	6,810.00	6,534.00	6,915.54	5,818.73	4,712.00	4,927.94	4,776.25
Home \$1m - 65+	5,105.00	3,241.40	5,020.50	4,194.00	4,418.25	6,048.88	6,367.35	6,337.98	6,673.50	5,519.48	4,123.00	4,409.21	4,477.73

Property Tax Rates and Exemption Amounts are derived from each City's website, FY23 Proposed Budget Briefings, and/or FY23 Proposed Budget Document.

*Exemptions for Duncanville reflect the amounts posted on the Dallas Central Appraisal District website and may not reflect proposed FY23 changes.



City of Dallas

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

Agenda Information Sheet

File #: 22-1856

Item #: K.

Proposed Legislative Priorities for Fiscal Sustainability for the 88th Session of the Texas Legislature
[Office of Government Affairs]

Memorandum



CITY OF DALLAS

DATE August 19, 2022

TO Honorable Members of the Government Performance and Financial Management Committee: Cara Mendelsohn (Chair), Gay Donnell Willis (Vice Chair), Tennell Atkins, Adam Bazaldua, Adam McGough, Paul Ridley, Chad West

SUBJECT **Proposed Legislative Priorities for Fiscal Sustainability for the 88th Session of the Texas Legislature**

In preparation for the upcoming Texas Legislative Session, Chairwoman Mendelsohn would like the Government Performance and Financial Management Committee to provide feedback about the City's legislative priorities regarding fiscal sustainability. The 88th Session of the Texas Legislature will convene in January 2023 and many issues affecting local governments will be considered. Below are recommendations submitted to the Office of Government Affairs for possible inclusion in the City of Dallas Legislative Program. Items included in the adopted legislative program will be communicated to the Texas Legislature for consideration.

- Statewide fee increase on 911 wireless fees
- Commercial sales price disclosure
- Establish database of homestead exemptions in Texas
- Data Privacy and Security, protection of resident data
- Allow posting of public notices online
- Reduce property tax burdens
- SB 19 (2021) prohibition from service contracts with financial institutions that have policies attempting to restrict gun or ammunition sales

The Office of Government Affairs is currently reviewing recommendations from all City departments. The final program will be presented to the full City Council during the first quarter of FY23. If you have any additional items to add, please let me know.


Jack Ireland
Chief Financial Officer

c: Honorable Mayor and Members of the City Council
T.C. Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Billerae Johnson, City Secretary
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City of Dallas

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

Agenda Information Sheet

File #: 22-1857

Item #: L.

Denton Central Appraisal District Proposed 2023 Budget
[Budget & Management Services]

Memorandum



CITY OF DALLAS

DATE August 19, 2022

Honorable Members of the Government Performance and Financial Management
TO Committee: Cara Mendelsohn (Chair), Gay Donnell Willis (Vice Chair), Tennell Atkins,
Adam Bazaldua, Adam McGough, Paul Ridley, Chad West

SUBJECT **Denton Central Appraisal District Proposed Budget**

As stipulated in the State of Texas Property Tax Code, the Central Appraisal District's (CAD) chief appraiser shall prepare a proposed budget for the following tax year and submit copies to each taxing unit participating in the district by June 15. The Denton CAD Board approved their proposed budget for 2023 on July 28. Their budget will take effect unless it is disapproved by a majority of the taxing entities within 30 days after adoption, or August 27. On August 2, the Denton County Commissioners Court voted to disapprove the Denton CAD budget. Attached is the Denton CAD budget for 2023 and the Denton County Commissioners Court resolution. A City Council action item may be considered for approval of the Denton CAD budget on August 24.

Of the \$179.4 billion total value within the City of Dallas, approximately \$2.1 billion is within Denton County. The City pays approximately \$95,000 annually to Denton CAD.

Staff seeks recommendation from the committee on next steps regarding Denton and/or other Central Appraisal Districts.


Jack Ireland
Chief Financial Officer

[Attachments]

c: Honorable Mayor and Members of the City Council
T.C. Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Billerae Johnson, City Secretary
Preston Robinson, Administrative Judge
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RESOLUTION DISAPPROVING OF THE DENTON CENTRAL APPRAISAL DISTRICT 2023 BUDGET

WHEREAS, Denton County is a taxing entity within the Denton Central Appraisal District and relies on the Denton Central Appraisal District for appraising property within the boundaries of the county for ad valorem tax purposes; and

WHEREAS, the Denton Central Appraisal District operations are funded solely by the local taxing entities served by the appraisal district, which includes Denton County; and

WHEREAS, on July 28, 2022 the Denton Central Appraisal District Board of Directors voted to approve of the 2023 Budget in the amount of \$17,997,944.33, an increase of 17.45% from the current 2022 budget; and

WHEREAS, pursuant to Chapter 6 of the Texas Property Tax Code, each taxing unit has a right to adopt a resolution disapproving of the Denton Central Appraisal District budget; and

WHEREAS, the Section 6.06 (b) of the Texas Property Tax Code further states that "if governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval."

NOW, THEREFORE, BE IT RESOLVED, the Denton County Commissioner Court disapprove of the 2023 Budget of the Denton Central Appraisal District; and

BE IT FURTHER RESOLVED, that this action demonstrate a lack of confidence in the Denton Central Appraisal District.

DONE IN OPEN COURT, this the 2nd Day of August, 2022 upon a motion made by Andy Eads and seconded by Dianne Edmondson and 3 members of the court being present and voting.

Andy Eads
ANDY EADS, COUNTY JUDGE

Absent
RYAN WILLIAMS, COMMISSIONER
PRECINCT 1

Bobbie J. Mitchell
BOBBIE J. MITCHELL, COMMISSIONER
PRECINCT 3

Absent
RON MARCHANT, COMMISSIONER
PRECINCT 2

Dianne Edmondson
DIANNE EDMONDSON, COMMISSIONER
PRECINCT 4

ATTEST:
JULI LUKE, County Clerk and Ex-Officio Clerk of the Commissioners Court
Of Denton County, Texas
By: Juli Luke





Andy Eads Denton County Judge

August 2, 2022

Denton County Judge Andy Eads delivered the following remarks during Commissioners Court today regarding the Denton Central Appraisal District and the resolution disapproving of the 2023 Denton CAD budget.

As prepared for delivery:

For several months, this Court has been critical of the operations of the Denton Central Appraisal District and sent a formal letter back in January to the Board of Directors expressing our great frustrations and lack of trust with the Denton CAD. It took over two months for them to reply.

To receive the latest news that the Denton CAD was unable to meet the deadline to deliver a Certified Tax Roll to the taxing entities and instead provided us with a Certified Estimate adds to our continued disappointment with the appraisal district.

More importantly, as a taxing entity, the County cannot maximize tax relief to our citizens during our current budget process if we do not have numbers that we can rely on.

Our County budget process is simple compared to the school districts and the complexities of funding education in the state.

Many people move to Denton County because of our great schools and we recognize the need for strong schools within our county.

It is concerning to me that the State Comptroller found that the Denton CAD failed to meet the ratio studies for several of our local school districts in tax year 2021, which can ultimately reduce funding for our schools.

From my understanding, the Denton CAD did not notify these school districts of this finding. Instead, some learned the property values were invalid from the Comptroller's Office.

In the Denton CAD's letter on July 21 to the taxing entities, the staff makes a plea to the taxing entities to approve the 2023 budget – a budget which increases by over 17%.

To increase a budget by over 17% is a clear sign that the appraisal district is out of touch with the needs of the taxing entities, especially as we face rising costs to provide services to our citizens, in addition to revenue caps imposed on us by the State Legislature.

For the past three years, the Denton County taxing entities have experienced challenges with DCAD's inability to timely and accurately certify the tax roll. This has been an alarming trend and the justification for not being able to meet the deadline is full of blame and excuses.

It is especially troubling the lack of trust in the information provided by the appraisal district. We recently reached out to the appraisal district to understand how over 24,000 properties under protests, which accounts for almost 25 percent of the total number of protests filed this season, were closed in the last week prior to sending a certified estimate to the taxing entities.

There is no doubt that many of the rank and file employees put in a lot of hard work. That is not the issue. We are all facing staffing challenges, yet we continue to do what is needed to meet the requirement. Examples include the law enforcement shortages we face in Denton County and working with other counties to house inmates to keep Denton County citizens safe or our school districts across the county facing teacher shortages yet still find ways to make sure our kids are educated.

When we face challenges, we have an opportunity to provide leadership and, sadly, leadership is lacking at Denton CAD.

While additional staffing requested in the new budget may be warranted due to Denton County's growth, lack of training among current staff is concerning. Adding an additional 18 full-time employees would not improve the situation if training, such as utilizing the software, is not addressed.

Exemptions are significantly delayed. This was publicly disclosed at the January board meeting by our Tax Assessor-Collector Michelle French, who discussed the challenges of not having exemptions applied to taxpayer accounts. At that time, exemption processing was six months behind. As I mentioned at a prior board meeting, I have taken calls from constituents who requested an exemption and it has been 9 months and still no response. Since January, very little has been done to resolve this situation.

The inability of the appraisal district to complete its work in a timely manner can have a devastating impact on our taxpayers, in particular, our elderly residents, disabled individuals and disabled veterans – all of whom will be forced to pay higher taxes without the exemptions in place. This is unacceptable.

A decision was made by the Denton CAD leadership to hire a Communications Liaison to help address "bad publicity." This clearly demonstrates a lack of prioritization when there is a significant need for additional residential appraisers to help with the protest process to meet the 95% threshold or customer service representatives to help get caught up on exemptions.

Additionally, in the recent five-year strategic plan presented at the board meeting last week, the report stated that there will be an effort to amend the 2022 budget to add 5 additional full-time employees and will utilize contingency funds in the upcoming months. Why was use of contingency funds not taken sooner to deliver a certified tax roll for this cycle?

The appraisal district has the ability to work with the taxing entities and amend the budget; however, no efforts were made during the 2022 appraisal cycle to find solutions to the continued challenges at the appraisal district.

As a taxing entity, we must know that DCAD is working efficiently and effectively before investing any more taxpayer dollars into the appraisal district.

This vote to veto the budget is also a vote of no confidence in the Denton Central Appraisal District. Denton County will not fund failure.



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
 www.dentoncad.com

TO: Taxing Jurisdictions Served by DCAD

FROM: Hope McClure, Chief Appraiser

DATE: June 10, 2022

SUBJECT: Proposed 2023 Budget

Denton County continues to grow at such a rapid pace that it has become increasingly difficult for Denton CAD to maintain a single-digit increase in their budget year after year. Denton CAD has never presented the Denton County entities with a double-digit increase before, but at this point, it has become a necessity just to maintain a level of satisfactory service. Denton CAD continues to add a minimum of 10k new accounts per year, but has not added an adequate number of new employees to work those new accounts.

The 2023 increase over 2022 is an overall total of 17.45%. We have increased the use of fund balance to lower the increase to the entities to 15.02%. The total budget is \$17,997,944.33 (still drastically lower than other Appraisal Districts of similar size).

The largest increase to the proposed 2023 budget is the addition of 18 new full-time employees and the soft costs that accompany those employees. The proposed total number of employees for 2023 is 105 and the total number of ARB members is 42. As the county continues to grow, the District will need to increase the number of appraisers, customer service representatives, and Appraisal Review Board members to maintain the integrity of the appraisal roll and to offer an increased level of service to the entities and the ever-growing number of property owners. We have done several surveys of comparable appraisal districts, and based on parcel counts worked, Denton CAD should have roughly 125-145 employees and 50-60 ARB members at this time.

Some other categories that were increased in the 2023 budget were Technology and Seasonal Labor, which enhances accuracy and mitigates the need for even more full-time employees with benefits. The other two categories of increase are Legal Notices & Publications and Subscriptions & Contracts. Both of these are due to the rising economy and record-high inflation.

The Chief Appraiser's proposed 2023 budget is hereby submitted. The proposed budget was completed in accordance with the requirements of the Texas Property Tax Code (Sec 6.06). A public hearing will be held on the proposed budget on June 23, 2022, at 3:00 pm at 3901 Morse Street, Denton, Texas. The public hearing notice was published in accordance with the Texas Property Tax Code (Sec 6.06 and 6.062).

We appreciate your continued partnership with Denton CAD to best serve the citizens of Denton County.

Hope McClure, RPA, RTA, CTA, CCA
Denton Central Appraisal District
Chief Appraiser

Please remember that the 2023 proposed allocations are just estimated amounts. The 2021 levies were used for calculation purposes. Therefore your 2023 allocations could change depending on the increase/decrease to your 2022 levies.

Notice Of Public Hearing On Denton Central Appraisal District 2023 Budget

The Denton Central Appraisal District will hold a public hearing on a proposed budget for the 2023 fiscal year. The public hearing will be held on June 23, 2022 at 3:00 P.M. at 3901 Morse Street, Denton, Texas.

A summary of the appraisal district budget follows:

The total amount of the proposed budget.	\$17,997,944.33
The total amount of increase over the current year's budget.	\$2,673,650.52
The number of employees compensated under the proposed budget.	105
The number of employees compensated under the current budget.	87

The appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office.

Ann Pomykal
Secretary of the Board of Directors
Denton Central Appraisal District
3911 Morse Street
Denton, Texas 76208
(940) 349-3800

Denton Central Appraisal District

2023 Budget

**SUMMARY OF 2022 REVENUES AND EXPENSES BUDGET AND
COMPARISON TO THE 2023 REVENUES AND EXPENSES BUDGET**

<u>CLASSIFICATION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>
REVENUES:		18 new FTE'S
FUNDING FROM JURISDICTIONS	\$14,756,793.83	\$16,973,444.33
DCAD DESIGNATED FUND	\$550,000.00	\$1,000,000.00
INTEREST INCOME	\$14,500.00	\$12,000.00
OTHER SERVICES	\$500.00	\$10,000.00
MISCELLANEOUS INCOME	\$2,500.00	\$2,500.00
TOTAL REVENUES	<u>\$15,324,293.83</u>	<u>\$17,997,944.33</u>
EXPENSES:		
TOTAL BUDGETED EXPENSES	<u>\$15,324,293.83</u>	<u>\$17,997,944.33</u>
TOTAL BUDGET	<u>\$15,324,293.83</u>	<u>\$17,997,944.33</u>

	2022 YEAR	2023 YEAR	+/- CHANGE	+/- PERCENTAGE
ACCOUNTS	456,353	465,751	9,398	2.06%
BUDGET	\$15,324,293.93	\$17,997,944.33	\$2,673,650.40	17.45%
COST PER PARCEL	\$33.58	\$38.64	\$5.06	15.08%

DENTON CAD 2023 BUDGET ALLOCATIONS

*The 2023 proposed budget allocations are **estimated** amounts. 2021 levies are used for calculation purposes. Please be aware that allocations will change for each entity based on the increases/decreases to their 2022 actual levies.*

<u>JURISDICTIONS</u>	<u>2021 TAX LEVY</u>	<u>% OF TOTAL LEVIES</u>	<u>2023 BUDGET ALLOCATIONS</u>
SCHOOL DISTRICTS:			
S01 ARGYLE ISD	44,666,551.35	1.7623%	\$299,124.36
S02 AUBREY ISD	23,257,965.94	0.9176%	\$155,754.68
S03 CARROLLTON-FB ISD	59,527,509.57	2.3486%	\$398,645.69
S04 CELINA ISD	955,171.47	0.0377%	\$6,396.62
S05 DENTON ISD	315,496,942.05	12.4479%	\$2,112,829.82
S06 FRISCO ISD	176,403,227.41	6.9599%	\$1,181,342.67
S07 KRUM ISD	14,906,996.39	0.5882%	\$99,829.64
S08 LAKE DALLAS ISD	36,572,676.47	1.4430%	\$244,921.05
S09 LEWISVILLE ISD	609,953,842.87	24.0656%	\$4,084,758.02
S10 LITTLE ELM ISD	87,843,727.51	3.4659%	\$588,274.63
S11 NORTHWEST ISD	168,408,872.70	6.6445%	\$1,127,805.82
S12 PILOT POINT ISD	9,334,975.48	0.3683%	\$62,514.76
S13 PONDER ISD	11,267,647.21	0.4446%	\$75,457.53
S14 SANGER ISD	17,389,740.44	0.6861%	\$116,456.16
S15 ERA ISD	1,610.71	0.0001%	\$10.79
S16 SLIDELL ISD	491,018.53	0.0194%	\$3,288.27
S17 PROSPER ISD	28,511,184.57	1.1249%	\$190,934.59
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SCHOOL DISTRICTS TOTALS	<u>1,604,989,660.67</u>	<u>63.3245%</u>	<u>\$10,748,345.10</u>
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G01 DENTON COUNTY	<u>290,615,211.13</u>	<u>11.4662%</u>	<u>\$1,946,201.07</u>

<u>JURISDICTIONS</u>	<u>2021 TAX LEVY</u>	<u>% OF TOTAL LEVIES</u>	<u>2023 BUDGET ALLOCATIONS</u>
CITIES:			
C26 TOWN OF ARGYLE	3,367,235.77	0.1329%	\$22,549.81
C01 CITY OF AUBREY	2,971,073.47	0.1172%	\$19,896.78
C31 TOWN OF BARTONVILLE	805,285.89	0.0318%	\$5,392.86
C02 CITY OF CARROLLTON	55,790,197.66	2.2012%	\$373,617.56
C49 CITY OF CELINA	2,227,472.90	0.0879%	\$14,917.01
C03 CITY OF THE COLONY	39,154,180.61	1.5448%	\$262,208.94
C21 TOWN OF COPPELL	1,096,322.80	0.0433%	\$7,341.89
C27 TOWN OF COPPER CANYON	958,389.03	0.0378%	\$6,418.17
C04 CITY OF CORINTH	14,694,208.45	0.5798%	\$98,404.64
C20 CITY OF DALLAS	14,130,821.56	0.5575%	\$94,631.73
C05 CITY OF DENTON	80,391,469.44	3.1718%	\$538,368.11
C42 TOWN OF DISH	165,329.51	0.0065%	\$1,107.18
C30 TOWN OF DOUBLE OAK	1,230,064.63	0.0485%	\$8,237.54
C47 TOWN OF CORRAL CITY	19,479.36	0.0008%	\$130.45
C07 TOWN OF FLOWER MOUND	52,336,136.87	2.0649%	\$350,486.28
C36 CITY OF FORT WORTH	29,373,746.92	1.1589%	\$196,711.03
C32 CITY OF FRISCO	61,303,377.25	2.4187%	\$410,538.38
C39 CITY OF GRAPEVINE	395.98	0.0000%	\$2.65
C22 TOWN OF HACKBERRY	185,473.36	0.0073%	\$1,242.08
C38 CITY OF HASLET	1,321.18	0.0001%	\$8.85
C19 TOWN OF HICKORY CREEK	2,295,183.21	0.0906%	\$15,370.45
C08 CITY OF HIGHLAND VILLAGE	14,212,673.93	0.5608%	\$95,179.88
C09 CITY OF JUSTIN	3,887,591.84	0.1534%	\$26,034.55
C18 CITY OF KRUGERVILLE	967,510.19	0.0382%	\$6,479.25
C10 CITY OF KRUM	3,159,195.55	0.1246%	\$21,156.60
C11 CITY OF LAKE DALLAS	3,559,238.13	0.1404%	\$23,835.62
C25 CITY OF LAKEWOOD VILLAGE	587,790.05	0.0232%	\$3,936.33
C12 CITY OF LEWISVILLE	75,941,107.55	2.9962%	\$508,564.79
C13 TOWN OF LITTLE ELM	32,887,958.71	1.2976%	\$220,245.11
C45 CITY OF NEW FAIRVIEW	118,127.58	0.0047%	\$791.08
C33 TOWN OF NORTHLAKE	4,419,467.66	0.1744%	\$29,596.43
C24 CITY OF OAK POINT	3,066,985.65	0.1210%	\$20,539.09
C14 CITY OF PILOT POINT	2,573,545.20	0.1015%	\$17,234.60
C29 CITY OF PLANO	6,397,344.14	0.2524%	\$42,841.93
C15 TOWN OF PONDER	1,391,898.92	0.0549%	\$9,321.31
C48 CITY OF PROSPER	6,505,915.39	0.2567%	\$43,569.02
C51 TOWN OF PROVIDENCE VILLAGE	4,706,556.23	0.1857%	\$31,519.01
C17 CITY OF ROANOKE	9,766,854.45	0.3853%	\$65,406.98
C16 CITY OF SANGER	5,716,361.20	0.2255%	\$38,281.51
C34 TOWN OF SHADY SHORES	1,223,833.42	0.0483%	\$8,195.81
C37 CITY OF SOUTHLAKE	662,925.28	0.0262%	\$4,439.50
C28 CITY OF TROPHY CLUB	9,683,340.90	0.3821%	\$64,847.70
C44 CITY OF WESTLAKE	58,460.54	0.0023%	\$391.50
CITIES TOTALS	553,991,848.36	21.8576%	\$3,709,989.99

<u>JURISDICTIONS</u>	<u>2021 TAX LEVY</u>	<u>% OF TOTAL LEVIES</u>	<u>2023 BUDGET ALLOCATIONS</u>
SPECIAL DISTRICTS:			
ESD1 DENTON CO EMER SER DIST	4,768,932.98	0.1882%	\$31,936.74
ESD2 TROPHY CLUB PID #1 EM SER	529,223.57	0.0209%	\$3,544.12
W04 CLEARCREEK WATERSHED AUTH	302,762.84	0.0119%	\$2,027.55
L01 DEN CO LEVY IMPR DIST #1	1,190,369.33	0.0470%	\$7,971.70
MMD1 HIGHWAY 380 MUN MAN DIST	2,663,103.41	0.1051%	\$17,834.35
MMD3 NORTHLAKE MUN. MAN. DIST. #1	1,655,199.61	0.0653%	\$11,084.59
MMD4 NORTHLAKE MUN. MAN. DIST. #2	300,890.69	0.0119%	\$2,015.01
PID7 NORTHLAKE PID NO 1	1,448,413.69	0.0571%	\$9,699.78
W03 TROPHY CLUB MUD #1	1,560,187.32	0.0616%	\$10,448.31
W13 DCFWSD #6	7,126,711.63	0.2812%	\$47,726.39
W17 DCFWSD #10	16,169,994.04	0.6380%	\$108,287.73
W18 DCFWSD #8A	2,404,749.28	0.0949%	\$16,104.20
W19 DCFWSD #8B	1,515,424.70	0.0598%	\$10,148.54
W20 DCFWSD #11A	4,395,940.55	0.1734%	\$29,438.87
W21 DCFWSD #7	7,590,837.69	0.2995%	\$50,834.56
W22 DENTON CO MUD #4	1,463,556.69	0.0577%	\$9,801.19
W23 DENTON CO MUD #5	1,401,129.76	0.0553%	\$9,383.13
W24 FRISCO WEST WCID	4,382,110.08	0.1729%	\$29,346.25
W25 DCFWSD #11B	2,345,097.10	0.0925%	\$15,704.72
W26 DCFWSD #4A	762,175.52	0.0301%	\$5,104.16
W27 OAK POINT WATER CONT. #1	711,328.90	0.0281%	\$4,763.65
W28 OAK POINT WATER CONT. #2	466,874.22	0.0184%	\$3,126.58
W29 OAK POINT WATER CONT. #3	633,298.55	0.0250%	\$4,241.09
W30 SMILEY RD WCID #1	315,605.97	0.0125%	\$2,113.56
W32 DCFWSD #11C	1,385,717.22	0.0547%	\$9,279.91
W33 NORTH FT WORTH WCID NO 1	10,147.54	0.0004%	\$67.96
W37 BROOKFIELD WCID	75,418.00	0.0030%	\$505.06
W38 ALPHA RANCH FWSD NO 1	185,866.24	0.0073%	\$1,244.71
W39 BELMONT FWSD NO 1	6,351,824.69	0.2506%	\$42,537.10
W41 THE LAKES FWSD	2,702,836.56	0.1066%	\$18,100.44
W42 CANYON FALLS WCID #2	2,382,332.69	0.0940%	\$15,954.08
W43 OAK POINT WATER CONT. #4	1,096,762.77	0.0433%	\$7,344.84
W44 CANYON FALLS MUD NO 1	596,832.54	0.0235%	\$3,996.89
W45 BELMONT FWSD NO 2	777,422.02	0.0307%	\$5,206.26
W47 DENTON CO MUD #6	2,499,177.67	0.0986%	\$16,736.57
W48 FAR NORTH FT WORTH MUD NO 1	4,511.13	0.0002%	\$30.21
W49 DENTON CO MUD #9	365,429.93	0.0144%	\$2,447.22
W54 DENTON CO MUD #10	0.00	0.0000%	\$0.00
W55 BIG SKY MUD	192,207.75	0.0076%	\$1,287.18
W57 DENTON CO MUD NO 8	2,668.32	0.0001%	\$17.87
W59 TRADITION MUD DENTON CO NO 2B	218,774.72	0.0086%	\$1,465.10
SPECIAL DISTRICTS TOTALS	<u>84,951,847.91</u>	<u>3.3518%</u>	<u>\$568,908.17</u>
GRAND TOTALS	<u>2,534,548,568.07</u>	<u>100.0000%</u>	<u>\$16,973,444.33</u>

2023 BUDGET

ACCT	ACCOUNT TITLE	2022 BUDGET	2023 BUDGET	CHANGE IN BUDGET
5100	PERSONNEL SERVICES			
5110	SALARIES	\$7,188,342.26	\$8,921,498.24	\$1,733,155.98
5120	LONGEVITY PAY	\$89,560.00	\$75,500.00	(\$14,060.00)
5130	SOCIAL SECURITY (FICA)	\$595,820.42	\$735,394.37	\$139,573.95
5140	RETIREMENT (TCDRS)	\$1,263,990.00	\$1,265,358.77	\$1,368.77
5150	WORKERS' COMP INSURANCE	\$51,262.16	\$66,527.72	\$15,265.56
5160	GROUP HEALTH INSURANCE	\$1,509,217.74	\$1,650,464.40	\$141,246.66
	TOTAL 5100 - PERSONNEL SERVICES	\$10,698,192.58	\$12,714,743.49	\$2,016,550.91
5200	EDUCATION & TRAINING			
5210	MEMBERSHIPS & DUES	\$22,330.00	\$22,630.00	\$300.00
5220	TRAINING - SCHOOLS, CONFERENCES, AND TRAVEL	\$87,740.00	\$87,700.00	(\$40.00)
	TOTAL 5200 - EDUCATION & TRAINING	\$110,070.00	\$110,330.00	\$260.00
5300	SERVICES RECEIVED			
5310	APPRAISAL REVIEW BOARD	\$418,035.00	\$451,290.00	\$33,255.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND			\$0.00
5320	UTILITY VALUATION	\$180,000.00	\$180,000.00	\$0.00
5325	LEGAL SERVICES	\$450,000.00	\$475,000.00	\$25,000.00
5330	AUDIT & PAYROLL PROCESSING	\$41,000.00	\$39,500.00	(\$1,500.00)
5340	SUBSCRIPTIONS & CONTRACTS	\$624,572.86	\$824,756.86	\$200,184.00
5345	AUTO EXPENSE REIMBURSEMENT	\$515,008.00	\$616,092.00	\$101,084.00
5350	GENERAL INSURANCE	\$33,410.62	\$34,929.59	\$1,518.97
5360	PRINTING SERVICE	\$159,355.00	\$159,000.00	(\$355.00)
5370	POSTAGE & FREIGHT	\$333,007.78	\$352,700.00	\$19,692.22
5380	LEGAL NOTICES & ADVERTISING	\$6,000.00	\$8,000.00	\$2,000.00
5390	OFFICE SUPPLIES	\$69,650.00	\$65,950.00	(\$3,700.00)
	TOTAL 5300 - SERVICES RECEIVED	\$2,830,039.26	\$3,207,218.45	\$377,179.19
5400	UTILITIES & MAINTENANCE			
5410	OFFICE EQUIPMENT MAINTENANCE	\$18,950.00	\$17,400.00	(\$1,550.00)
5420	INFORMATION TECHNOLOGY MAINTENANCE	\$861,200.00	\$1,072,200.00	\$211,000.00
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$85,971.00	\$89,020.00	\$3,049.00
5440	TELEPHONE	\$99,508.00	\$103,084.00	\$3,576.00
5450	BUILDING & GROUNDS MAINTENANCE	\$170,011.00	\$145,011.00	(\$25,000.00)
	TOTAL 5400 - UTILITIES & MAINTENANCE	\$1,235,640.00	\$1,426,715.00	\$191,075.00
5500	CAPITAL OUTLAY			
5510	FURNITURE & EQUIPMENT	\$70,000.00	\$70,500.00	\$500.00
5520	BUILDING & LAND IMPROVEMENTS	\$50,000.00	\$0.00	(\$50,000.00)
	TOTAL 5500 - CAPITAL OUTLAY	\$120,000.00	\$70,500.00	(\$49,500.00)
5600	MISCELLANEOUS			
5610	CONTINGENCY	\$71,161.74	\$76,672.23	\$5,510.49
5620	MISCELLANEOUS	\$39,500.00	\$58,450.00	\$18,950.00
5630	SEASONAL LABOR	\$150,000.00	\$261,250.00	\$111,250.00
	TOTAL 5600 - MISCELLANEOUS	\$260,661.74	\$396,372.23	\$135,710.49
5900	DEBT SERVICE			
5920	EQUIPMENT PAYMENTS	\$69,690.24	\$72,065.16	\$2,374.92
	TOTAL 5900 - DEBT SERVICE	\$69,690.24	\$72,065.16	\$2,374.92
		<u>\$15,324,293.81</u>	<u>\$17,997,944.33</u>	<u>\$2,673,650.52</u>

ACCT	ACCOUNT TITLE	DEPT #101 ADMINISTRATION	DEPT #102 CUSTOMER SERV	DEPT #103 MAPPING	DEPT #104 INFO TECHNOLOGY	DEPT #105 OVERHEAD	DEPT #201 COMMERCIAL	DEPT #202 APPEALS	DEPT #203 PERSONAL PROP	DEPT #204 RESIDENTIAL	TOTAL 2023 BUDGET
5100	PERSONNEL SERVICES										
5110	SALARIES	\$1,106,482.24	\$964,127.20	\$724,506.08	\$770,516.08	\$198,000.00	\$1,242,912.80	\$432,384.08	\$849,536.96	\$2,633,032.80	\$8,921,498.24
5120	LONGEVITY PAY	\$8,315.00	\$7,780.00	\$8,890.00	\$7,580.00	\$0.00	\$7,500.00	\$4,670.00	\$12,195.00	\$18,570.00	\$75,500.00
5130	SOCIAL SECURITY (FICA)	\$89,103.16	\$74,775.48	\$57,799.28	\$61,222.65	\$15,147.00	\$104,997.23	\$33,859.21	\$71,866.54	\$226,623.81	\$735,394.37
5140	RETIREMENT (TCDRS)	\$150,695.64	\$127,069.44	\$96,784.49	\$104,038.49	\$43,567.00	\$178,426.66	\$57,538.53	\$122,126.15	\$385,112.36	\$1,265,358.77
5150	WORKERS' COMP INSURANCE	\$8,739.55	\$4,007.57	\$3,077.96	\$3,281.21	\$1,267.20	\$10,987.63	\$2,450.09	\$7,419.68	\$25,296.82	\$66,527.72
5160	GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$1,650,464.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,650,464.40
	TOTAL 5100 - PERSONNEL SERVICES	\$1,363,335.59	\$1,177,759.69	\$891,057.81	\$946,638.43	\$1,908,445.60	\$1,544,824.32	\$530,901.92	\$1,063,144.34	\$3,288,635.79	\$12,714,743.49
5200	EDUCATION & TRAINING										
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	\$0.00	\$0.00	\$0.00	\$0.00	\$22,630.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,630.00
5220	TRAINING, SCHOOLS, CONF, AND TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$87,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87,700.00
	TOTAL 5200 - EDUCATION & TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$110,330.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,330.00
5300	SERVICES RECEIVED										
5310	APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$451,290.00	\$0.00	\$0.00	\$0.00	\$0.00	\$451,290.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00
5325	LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$475,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$475,000.00
5330	AUDIT & PAYROLL PROCESSING	\$0.00	\$0.00	\$0.00	\$0.00	\$39,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,500.00
5340	SUBSCRIPTIONS & CONTRACTS	\$0.00	\$99,505.00	\$110,000.00	\$0.00	\$448,100.00	\$112,416.62	\$3,600.00	\$48,569.62	\$2,565.62	\$824,756.86
5345	AUTO EXPENSE REIMBURSEMENT	\$49,950.00	\$8,334.00	\$17,235.00	\$22,200.00	\$0.00	\$122,100.00	\$5,550.00	\$78,402.00	\$312,321.00	\$616,092.00
5350	GENERAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$34,929.59	\$0.00	\$0.00	\$0.00	\$0.00	\$34,929.59
5360	PRINTING SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00
5370	POSTAGE & FREIGHT	\$0.00	\$0.00	\$0.00	\$0.00	\$352,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,700.00
5380	LEGAL NOTICES & ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
5390	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$65,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,950.00
	TOTAL 5300 - SERVICES RECEIVED	\$49,950.00	\$107,839.00	\$127,235.00	\$22,200.00	\$2,214,469.59	\$234,516.62	\$9,150.00	\$126,971.62	\$314,886.62	\$3,207,218.45
5400	UTILITIES & MAINTENANCE										
5410	OFFICE EQUIPMENT MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$17,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,400.00
5420	INFORMATION TECHNOLOGY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$1,072,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,072,200.00
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$0.00	\$0.00	\$0.00	\$0.00	\$89,020.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,020.00
5440	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$103,084.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,084.00
5450	BUILDING & GROUNDS MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$145,011.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145,011.00
	TOTAL 5400 - UTILITIES & MAINTENANCE	\$0.00	\$0.00	\$0.00	\$1,072,200.00	\$354,515.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,426,715.00
5500	CAPITAL OUTLAY										
5510	FURNITURE & EQUIPMENT	\$4,500.00	\$4,500.00	\$7,000.00	\$6,000.00	\$19,000.00	\$7,000.00	\$4,500.00	\$6,000.00	\$12,000.00	\$70,500.00
5520	BUILDING & LAND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL 5500 - CAPITAL OUTLAY	\$4,500.00	\$4,500.00	\$7,000.00	\$6,000.00	\$19,000.00	\$7,000.00	\$4,500.00	\$6,000.00	\$12,000.00	\$70,500.00
5600	MISCELLANEOUS										
5610	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$76,672.23	\$0.00	\$0.00	\$0.00	\$0.00	\$76,672.23
5620	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$58,450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,450.00
5630	SEASONAL LABOR	\$0.00	\$0.00	\$0.00	\$0.00	\$261,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$261,250.00
	TOTAL 5600 - MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$396,372.23	\$0.00	\$0.00	\$0.00	\$0.00	\$396,372.23
5910	BUILDING & LAND PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5920	EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$72,065.16	\$0.00	\$0.00	\$0.00	\$0.00	\$72,065.16
	TOTAL 5900 - DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$72,065.16	\$0.00	\$0.00	\$0.00	\$0.00	\$72,065.16
	TOTALS:	\$1,417,785.59	\$1,290,098.69	\$1,025,292.81	\$2,047,038.43	\$5,075,197.58	\$1,786,340.94	\$544,551.92	\$1,196,115.96	\$3,615,522.41	\$17,997,944.33

2023 BUDGET

5100 - PERSONNEL SERVICES

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5110 - SALARIES	\$7,188,342.26	\$8,921,498.24	\$1,733,155.98
FULL-TIME SALARIES & SALARY ADJUSTMENTS \$8,921,498.24			
TOTAL ACCOUNT #5110 \$8,921,498.24			
ACCT #5120 - LONGEVITY PAY	\$89,560.00	\$75,500.00	(\$14,060.00)
DCAD RECOGNIZES CONTINUED SERVICE WITH LONGEVITY PAY.			
TOTAL ACCOUNT #5120 \$75,500.00			
ACCT #5130 - SOCIAL SECURITY (FICA)	\$595,820.42	\$735,394.37	\$139,573.95
SOCIAL SECURITY IS CALCULATED ON FULL TIME SALARIES AND LONGEVITY.			
TOTAL ACCOUNT #5130 \$735,394.37			
ACCT #5140 - RETIREMENT (TCDRS)	\$1,263,990.00	\$1,265,358.77	\$1,368.77
RETIREMENT IS APPLICABLE ONLY TO FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5140 \$1,265,358.77			
ACCT #5150 - WORKERS' COMP INSURANCE	\$51,262.16	\$66,527.72	\$15,265.56
THE DISTRICT PAYS WORKERS' COMPENSATION PREMIUMS ON ALL FULL TIME EMPLOYEES.			
TOTAL ACCOUNT #5150 \$66,527.72			
ACCT #5160 - GROUP HEALTH INSURANCE	\$1,509,217.74	\$1,650,464.40	\$141,246.66
GROUP HEALTH INSURANCE IS PROVIDED TO ALL FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5160 \$1,650,464.40			
TOTAL 5100 - PERSONNEL SERVICES	\$10,698,192.58	\$12,714,743.49	\$2,016,550.91

2023 BUDGET

5200 - EDUCATION & TRAINING

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5210 - MEMBERSHIPS, SUBSC & DUES THIS ACCOUNT IS CHARGED FOR ALL MEMBERSHIPS AND DUES, AND SUBSCRIPTIONS TO EDUCATIONAL MEDIA.	\$22,330.00	\$22,630.00	\$300.00
TOTAL ACCOUNT #5210	<u>\$22,630.00</u>		
ACCT #5220 - TRAINING - SCHOOLS, CONFERENCES & TRAVEL THIS ACCOUNT IS CHARGED FOR ALL EDUCATIONAL RELATED TRAINING AND TRAVEL.	\$87,740.00	\$87,700.00	(\$40.00)
TOTAL ACCOUNT #5220	<u>\$87,700.00</u>		
TOTAL 5200 - EDUCATION & TRAINING	<u>\$110,070.00</u>	<u>\$110,330.00</u>	<u>\$260.00</u>

2023 BUDGET

5300 - SERVICES RECEIVED

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5310 - APPRAISAL REVIEW BOARD THIS BUDGET ITEM IS CHARGED FOR PAYMENTS TO THE 36 MEMBER ARB PANEL FOR WORK PERFORMED DURING THE MANDATED EQUALIZATION PROCESS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$418,035.00	\$451,290.00	\$33,255.00
TOTAL ACCOUNT #5310	<u>\$451,290.00</u>		
ACCT #5315 - OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION THIS BUDGET ITEM IS FOR CONTRACTED SERVICES. IT IS A BID ITEM. THIS ACCOUNT IS APPLICABLE ONLY TO THE PERSONAL PROPERTY DEPARTMENT.	\$180,000.00	\$180,000.00	\$0.00
TOTAL ACCOUNT #5315	<u>\$180,000.00</u>		
ACCT #5325 - LEGAL SERVICES THIS BUDGET ITEM IS CHARGED FOR ALL LEGAL EXPENSES ASSOCIATED WITH DEFENDING VALUES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$450,000.00	\$475,000.00	\$25,000.00
TOTAL ACCOUNT #5325	<u>\$475,000.00</u>		
ACCT #5330 - AUDIT & PAYROLL PROCESSING THIS BUDGET ITEM IS FOR THE ANNUAL AUDIT AND FOR PAYROLL PROCESSING. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$41,000.00	\$39,500.00	(\$1,500.00)
TOTAL ACCOUNT #5330	<u>\$39,500.00</u>		
ACCT #5340 - SUBSCRIPTIONS & CONTRACTS THIS BUDGET ITEM IS CHARGED FOR EXPENSES INCURRED TO OBTAIN OWNERSHIP, SALES AND VALUE INFORMATION.	\$624,572.86	\$824,756.86	\$200,184.00
TOTAL ACCOUNT #5340	<u>\$824,756.86</u>		
ACCT #5345 - AUTO EXPENSE REIMBURSEMENT THIS BUDGET ITEM IS TO COMPENSATE EMPLOYEES FOR THE USE OF THEIR PRIVATELY OWNED VEHICLES DURING THE PERFORMANCE OF THEIR JOB DUTIES.	\$515,008.00	\$616,092.00	\$101,084.00
TOTAL ACCOUNT #5345	<u>\$616,092.00</u>		

2023 BUDGET

5300 - SERVICES RECEIVED (continued)

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5350 - GENERAL INSURANCE	\$33,410.62	\$34,929.59	\$1,518.97
ALL INSURANCE EXCEPT GROUP HEALTH AND WORKERS' COMPENSATION IS CHARGED TO THIS ACCOUNT. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5350	\$34,929.59		
ACCT #5360 - PRINTING SERVICES	\$159,355.00	\$159,000.00	(\$355.00)
THIS ACCOUNT IS CHARGED FOR ALL ITEMS THAT ARE PRINTED AND MAILED. ITEMS THAT ARE PRINTED AND CONSUMED WITHIN THE BUILDING ARE CHARGED TO OFFICE SUPPLIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5360	\$159,000.00		
ACCT #5370 - POSTAGE AND FREIGHT	\$333,007.78	\$352,700.00	\$19,692.22
THIS ITEM IS CHARGED FOR ALL ITEMS THAT ARE MAILED. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5370	\$352,700.00		
ACCT #5380 - LEGAL NOTICES & ADVERTISING	\$6,000.00	\$8,000.00	\$2,000.00
THIS ACCOUNT IS CHARGED FOR ADVERTISEMENTS IN NEWSPAPERS CONCERNING EXEMPTION MATTERS SUCH AS HOMESTEADS, OVER-65, DISABLED VETERANS, AND PRODUCTIVITY VALUATION MATTERS. OTHER ADVERTISEMENTS HAVE TO DO WITH APPRAISAL REVIEW NOTICES, MISCELLANEOUS, CLASSIFIED ADVERTISING, AND INVITATIONS TO BID. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
SB 622 requires a line item indicating expenditures for notices required by law to be published in a newspaper by the political subdivision.			
2019 Actual Expenses for mandated notices is \$3,558.04 2021 Budgeted Expenses for mandated notices is \$5,000.00			
TOTAL ACCOUNT #5380	\$8,000.00		
ACCT #5390 - OFFICE SUPPLIES	\$69,650.00	\$65,950.00	(\$3,700.00)
THE OFFICE SUPPLY BUDGET IS COMPRISED OF EXPENSES INCURRED FOR TRADITIONAL OFFICE SUPPLY ITEMS.			
TOTAL ACCOUNT #5390	\$65,950.00		
TOTAL 5300 - SERVICES RECEIVED	\$2,830,039.26	\$3,207,218.45	\$377,179.19

2023 BUDGET

5400 - UTILITIES AND MAINTENANCE

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5410 - OFFICE EQUIPMENT MAINTENANCE MAINTENANCE OF ALL OFFICE EQUIPMENT EXCEPT THE PRIMARY COMPUTER, PERIPHERAL DEVICES, AND PERSONAL COMPUTERS IS CHARGED TO THIS ACCOUNT.	\$18,950.00	\$17,400.00	(\$1,550.00)
TOTAL ACCOUNT #5410	<u>\$17,400.00</u>		
ACCT #5420 - INFORMATION TECHNOLOGY MAINTENANCE THIS ACCOUNT IS COMPRISED OF BOTH COMPUTER HARDWARE AND SOFTWARE MAINTENANCE. THIS ACCOUNT IS APPLICABLE TO THE INFORMATION TECHNOLOGY DEPARTMENT. GIS RELATED EXPENSES ARE INCLUDED HERE.	\$861,200.00	\$1,072,200.00	\$211,000.00
TOTAL ACCOUNT #5420	<u>\$1,072,200.00</u>		
ACCT #5430 - ELECTRICITY, WATER, SEWER AND SOLID WASTE THIS BUDGET ITEM IS FOR THE DISTRICT'S UTILITIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$85,971.00	\$89,020.00	\$3,049.00
TOTAL ACCOUNT #5430	<u>\$89,020.00</u>		
ACCT #5440 - TELEPHONE THIS BUDGET ITEM IS FOR THE DISTRICT'S TELEPHONE EXPENSE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$99,508.00	\$103,084.00	\$3,576.00
TOTAL ACCOUNT #5440	<u>\$103,084.00</u>		
ACCT #5450 - BUILDING AND GROUNDS MAINTENANCE THIS BUDGET ITEM COMPRISES ALL BUILDING AND GROUNDS MAINTENANCE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$170,011.00	\$145,011.00	(\$25,000.00)
TOTAL ACCOUNT #5450	<u>\$145,011.00</u>		
TOTAL 5400 - UTILITIES AND MAINTENANCE	<u>\$1,235,640.00</u>	<u>\$1,426,715.00</u>	<u>\$191,075.00</u>

2023 BUDGET

5500 - CAPITAL OUTLAY

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5510 - FURNITURE AND EQUIPMENT	\$70,000.00	\$70,500.00	\$500.00
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
TOTAL ACCOUNT #5510	<u>\$70,500.00</u>		
ACCT #5520 - BUILDING AND LAND IMPROVEMENTS	\$50,000.00	\$0.00	(\$50,000.00)
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
TOTAL ACCOUNT #5520	<u>\$0.00</u>		
TOTAL 5500 - CAPITAL OUTLAY	<u>\$120,000.00</u>	<u>\$70,500.00</u>	<u>(\$49,500.00)</u>

2023 BUDGET

5600 - MISCELLANEOUS

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5610 - CONTINGENCY THE FUNDS IN THIS BUDGET ITEM ARE APPROPRIATED FOR UNANTICIPATED EXPENDITURES. ALL ANTICIPATED EXPENDITURES ARE BUDGETED IN SPECIFIC ACCOUNTS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$71,161.74	\$76,672.23	\$5,510.49
TOTAL ACCOUNT #5610	<u>\$76,672.23</u>		
ACCT #5620 - MISCELLANEOUS THIS ACCOUNT IS FOR ITEMS THAT WILL NOT FIT WELL IN ANOTHER CATEGORY. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$39,500.00	\$58,450.00	\$18,950.00
TOTAL ACCOUNT #5620	<u>\$58,450.00</u>		
ACCT #5630 - SEASONAL LABOR THIS ACCOUNT IS FOR SEASONAL LABOR COSTS. THE DISTRICT BEGAN USING CONTRACT EMPLOYEES IN 2020 WHEN THEY STOPPED USING PART TIME EMPLOYEES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$150,000.00	\$261,250.00	\$111,250.00
TOTAL ACCOUNT #5630	<u>\$261,250.00</u>		
TOTAL 5600 - MISCELLANEOUS	<u>\$260,661.74</u>	<u>\$396,372.23</u>	<u>\$135,710.49</u>

2023 BUDGET

5900 - DEBT SERVICE

CLASSIFICATION	2022 BUDGET	2023 BUDGET	INCREASE OR DECREASE
ACCT #5920 - EQUIPMENT PAYMENTS	\$69,690.24	\$72,065.16	\$2,374.92
THIS ACCOUNT IS CHARGED FOR EQUIPMENT PAYMENTS. EQUIPMENT LEASES WERE MOVED TO SUBSCRIPTIONS & CONTRACTS IN 2022. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
<u>\$72,065.16</u>			
TOTAL ACCOUNT #5920			
TOTAL 5900 - DEBT SERVICE	<u>\$69,690.24</u>	<u>\$72,065.16</u>	<u>\$2,374.92</u>
TOTAL BUDGET	\$15,324,293.82	\$17,997,944.33	\$2,673,650.51

DEPT #101 - ADMINISTRATION

(1) REPLACEMENT DESKS & CHAIRS	\$2,500.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

ADMINISTRATION TOTAL =	<u>\$4,500.00</u>
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DEPT #102 - CUSTOMER SERVICE

(1) REPLACEMENT DESKS & CHAIRS	\$2,500.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

CUSTOMER SERVICE TOTAL =	<u>\$4,500.00</u>
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DEPT #103 - MAPPING

(1) REPLACEMENT DESKS & CHAIRS	\$5,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

MAPPING TOTAL =	<u>\$7,000.00</u>
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DEPT #104 - INFORMATION TECHNOLOGY

(1) REPLACEMENT DESKS & CHAIRS	\$4,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

INFORMATION TECHNOLOGY TOTAL =	<u>\$6,000.00</u>
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DEPT #105 OVERHEAD

(1) AUDIO/VIDEO EQUIPMENT	\$10,000.00
(2) ARB EQUIPMENT	\$4,000.00
(3) PROJECTORS/PC'S	\$3,000.00
(4) MISCELLANEOUS	\$2,000.00

OVERHEAD TOTAL =	<u>\$ 19,000.00</u>
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DEPT #201 - COMMERCIAL

(1) REPLACEMENT DESKS & CHAIRS	\$5,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

COMMERCIAL TOTAL =	<u>\$ 7,000.00</u>
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DEPT #202 - APPEALS

(1) REPLACEMENT DESKS & CHAIRS	\$2,500.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

APPEALS TOTAL =	<u>\$ 4,500.00</u>
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ACCT # 5510 - FURNITURE & EQUIPMENT**DEPT #203 - PERSONAL PROPERTY**

(1) REPLACEMENT DESKS & CHAIRS	\$4,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

PERSONAL PROPERTY TOTAL =	<u>\$6,000.00</u>
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DEPT #204 - RESIDENTIAL

(1) REPLACEMENT DESKS & CHAIRS	\$10,000.00
(2) MISCELLANEOUS (SCANNERS, STAPLERS, ETC.)	\$2,000.00

RESIDENTIAL TOTAL =	<u>\$ 12,000.00</u>
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2023 SALARY SCHEDULE

DEPT.	TITLE	2023 SALARIES
#101		
ADMINISTRATION	CHIEF APPRAISER	\$211,779.28
	DEPUTY CHIEF - APPRAISAL	\$192,773.28
	HR FINANCE MANAGER	\$132,584.32
	EXECUTIVE ASSISTANT	\$72,644.96
	HR/FINANCE ASSISTANT	\$72,044.96
	MAINTENANCE EMPLOYEE	\$57,055.44
	COMMUNICATIONS LIAISON	\$67,600.00
	DIRECTOR OF ADMINISTRATION	\$150,000.00
	DIRECTOR OF APPRAISAL	\$150,000.00
	ADMINISTRATION TOTAL:	\$1,106,482.24
#102		
CUSTOMER SERVICE	CUSTOMER SERVICE MANAGER	\$132,584.32
	CUSTOMER SERVICE SUPERVISOR	\$102,988.00
	CUSTOMER SERVICE SPECIALIST	\$51,653.68
	CUSTOMER SERVICE SPECIALIST	\$51,653.68
	CUSTOMER SERVICE SPECIALIST	\$51,653.68
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	CUSTOMER SERVICE SPECIALIST	\$51,654.00
	CUSTOMER SERVICE SPECIALIST	\$51,654.00
	CUSTOMER SERVICE SPECIALIST	\$51,654.00
	CUSTOMER SERVICE SPECIALIST	\$51,654.00
	CUSTOMER SERVICE SPECIALIST	\$51,654.00
	CUSTOMER SERVICE TRAINING SPECIALIST	\$57,055.44
	CUSTOMER SERVICE TOTAL :	\$964,127.20
#103		
MAPPING	MAPPING MANAGER	\$132,584.32
	MAPPING SUPERVISOR	\$102,988.00
	GIS ANALYST	\$67,600.00
	SR. MAPPING TECH	\$57,055.44
	MAPPING TECH II	\$54,355.60
	MAPPING TECH	\$51,653.68
	MAPPING TECH	\$51,653.68
	MAPPING TECH	\$51,653.68
	MAPPING TECH	\$51,653.68
	MAPPING TECH	\$51,653.68
	MAPPING TECH/DATA COLLECTOR	\$51,654.00
	MAPPING TECH/DATA COLLECTOR	\$51,654.00
	MAPPING TOTAL :	\$724,506.08
#104		
INFORMATION TECHNOLOGY	IT MANAGER	\$132,584.32
	IT SUPERVISOR	\$108,345.04
	DATABASE ADMINISTRATOR	\$92,873.04
	SYSTEM ADMINISTRATOR	\$92,873.04
	IT SPECIALIST	\$81,946.80
	IT SUPPORT	\$71,020.56
	QUALITY CONTROL SPECIALIST	\$98,000.24
	DATA INTEGRITY SPECIALIST	\$92,873.04
	INFORMATION TECHNOLOGY TOTAL :	\$770,516.08
#105		
OVERHEAD	SALARY ADJUSTMENTS AND REIMBURSEMENTS	\$198,000.00
#201		
COMMERCIAL	COMMERCIAL MANAGER	\$132,584.32
	COMMERCIAL SUPERVISOR	\$108,345.04
	COMMERCIAL APPRAISER	\$89,648.96
	COMMERCIAL APPRAISER	\$89,648.96
	COMMERCIAL APPRAISER	\$89,648.96
	COMMERCIAL APPRAISER	\$89,648.96
	COMMERCIAL APPRAISER	\$89,648.96
	COMMERCIAL APPRAISER	\$89,648.96

2023 SALARY SCHEDULE

<u>DEPT.</u>	<u>TITLE</u>	<u>2023 SALARIES</u>
	AG/LAND APPRAISER	\$85,824.88
	AG/LAND APPRAISER	\$85,824.88
	AG/LAND APPRAISER	\$85,824.88
	APPRAISAL SUPPORT	\$51,653.68
	APPRAISAL SUPPORT	\$51,653.68
	APPRAISAL SUPPORT	\$51,653.68
	AG/LAND APPRAISAL SUPPORT	\$51,654.00
	COMMERCIAL TOTAL :	<u><u>\$1,242,912.80</u></u>
#202		
APPEALS	APPEALS MANAGER	\$132,584.32
	ARB COORDINATOR	\$92,873.04
	SUPPLEMENT COORDINATOR	\$62,400.00
	APPEALS SUPPORT	\$51,653.68
	LEGAL SPECIALIST	\$92,873.04
	APPEALS TOTAL:	<u><u>\$432,384.08</u></u>
#203		
PERSONAL PROPERTY	PERSONAL PROPERTY MANAGER	\$132,584.32
	PERSONAL PROPERTY SUPERVISOR	\$108,345.04
	PERSONAL PROPERTY APPRAISER	\$89,648.96
	PERSONAL PROPERTY APPRAISER	\$89,648.96
	PERSONAL PROPERTY APPRAISER	\$89,648.96
	PERSONAL PROPERTY APPRAISER	\$89,648.96
	PERSONAL PROPERTY APPRAISER	\$89,648.96
	APPRAISAL SUPPORT	\$51,653.68
	SR. APPRAISAL SUPPORT	\$57,055.44
	APPRAISAL SUPPORT	\$51,653.68
	PERSONAL PROPERTY TOTAL :	<u><u>\$849,536.96</u></u>
#204		
RESIDENTIAL	RESIDENTIAL MANAGER	\$132,584.32
	RESIDENTIAL SUPERVISOR	\$102,884.00
	RESIDENTIAL SUPERVISOR	\$102,988.00
	RESIDENTIAL APPRAISER/TRAINER	\$89,624.00
	RESIDENTIAL APPRAISER/ANALYST	\$89,624.00
	RESIDENTIAL APPRAISER IV	\$83,834.32
	RESIDENTIAL APPRAISER IV	\$83,834.32
	RESIDENTIAL APPRAISER IV	\$83,834.32
	RESIDENTIAL APPRAISER IV	\$83,834.32
	RESIDENTIAL APPRAISER IV	\$83,834.32
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	RESIDENTIAL APPRAISER IV	\$83,834.32
	RESIDENTIAL APPRAISER IV	\$83,834.32
	RESIDENTIAL APPRAISER IV	\$83,834.32
	APPRAISAL SUPPORT	\$51,653.68
	APPRAISAL SUPPORT	\$51,653.68
	RESIDENTIAL APPRAISER	\$83,834.00
	RESIDENTIAL APPRAISER	\$83,834.00
	RESIDENTIAL APPRAISER	\$83,834.00
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	RESIDENTIAL APPRAISER	\$83,834.00
	RESIDENTIAL APPRAISER	\$83,834.00
	RESIDENTIAL APPRAISER	\$83,834.00
	RESIDENTIAL APPRAISER	\$83,834.00
	RESIDENTIAL TOTAL:	<u><u>\$2,633,032.80</u></u>
	TOTAL SALARIES:	<u><u>\$8,921,498.24</u></u>



City of Dallas

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

Agenda Information Sheet

File #: 22-1909

Item #: M.

City of Dallas Quarterly Investment Report (Information as of June 30, 2022)
[City Controller's Office]



PUBLIC FUNDS ADVISORY

City of Dallas

Quarterly Investment Report

PRESENTED BY:

JASON HEADINGS, SR. VICE PRESIDENT

LINDA PATTERSON, PRESIDENT- PATTERSON GROUP

JUNE 30, 2022



M E E D E R

PUBLIC FUNDS
PATTERSON GROUP

Executive Summary

- The yield curve continued its move higher and flatter last quarter, with the 5-year treasury yield increasing 58 basis points to 3.04% and the 2-year treasury yield increasing 63 basis points to 2.96%. On June 15, 2022, the Federal Reserve lifted interest rates by 0.75%, the third hike this year and the largest since 1994. The move is aimed at countering the fastest pace of inflation in over 40 years. The bond market had been expecting a 0.50% increase, but the latest consumer prices report released on June 10 prompted the Fed to take a more drastic measure. The stock market has expressed concerns that increasing rates too quickly may lead the economy into a recession. The S&P 500 stock index now is down over 20% from its peak in January, officially placing it in “bear market” territory.
- During the past quarter, we looked to add positions out beyond 3 years with maturities and available investable cash. Our objective is to continue to balance the overall portfolio while still maintaining ample maturities over the next 12 months for reinvestment opportunities.
- Going forward, the City should expect the following areas of focus:
 - Continued cash flow analysis to identify the proper amount to be invested longer-term vs remaining liquid; and
 - Building balances in the 3 to 5-year maturity range in the portfolio. While rates are rising, the likely pace of rising interest rates and the number already priced into the market suggest that there is still considerable value in placing a portion of the investment portfolio in longer-term investments. This also protects the City in the event that the Fed moves at a slower pace or in the event of a recession.
 - Continue to analyze the current portfolio for potential opportunities to restructure the portfolio for increased interest income.

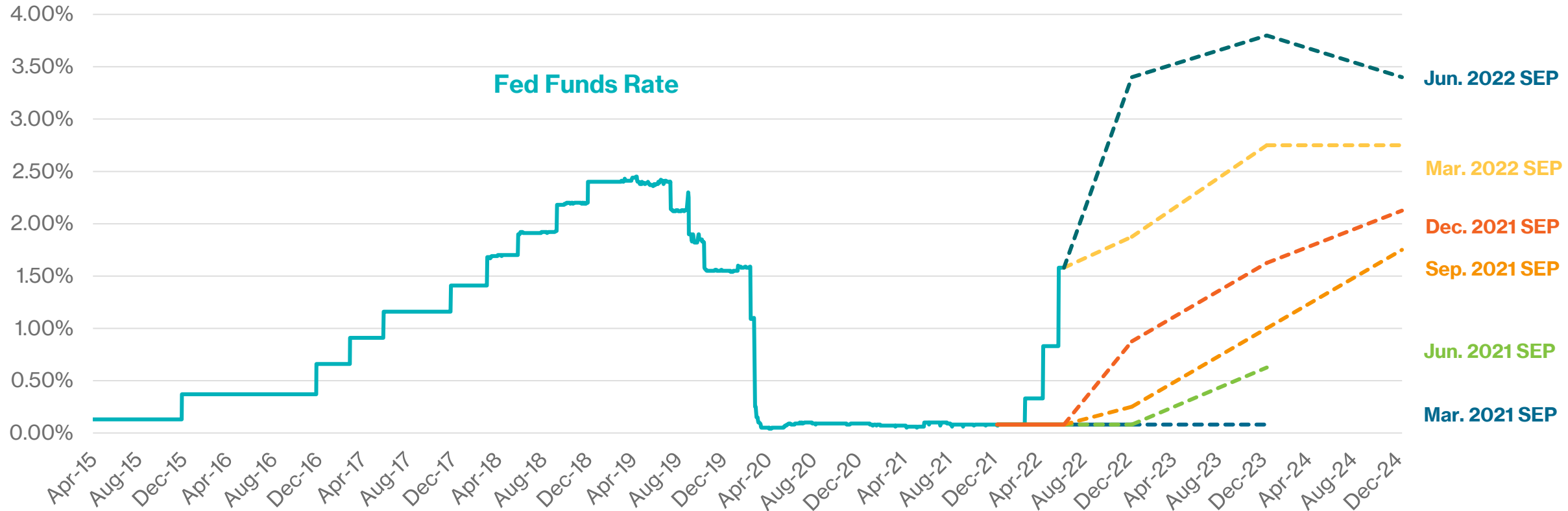


Economic Update

Fed's Evolving Rate Plans

Fed's Rate Outlook Evolved Amid Persistent Inflation Pressures And A Faster Decline In Unemployment

Fed Rate Projections (Median) By Meeting



SOURCE: FEDERAL RESERVE

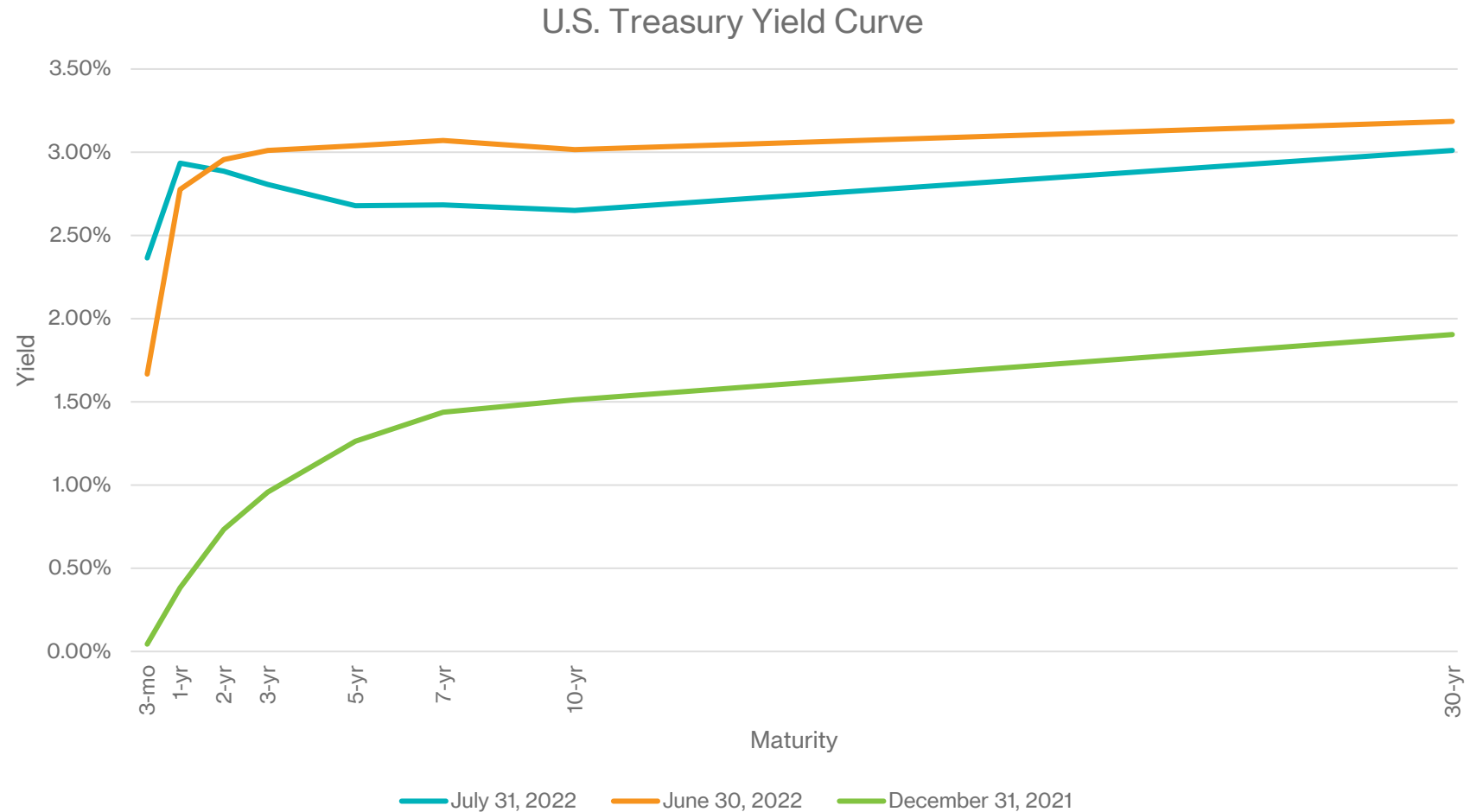
Expectations Drive Rates

The Fed raised the overnight rate in June and again in July by 0.75% each time. The move was directed at slowing inflation.

Their fight against inflation threatens a major slowdown in the economy, with lower long-end rates and a flattened curve signaling fear of a recession.

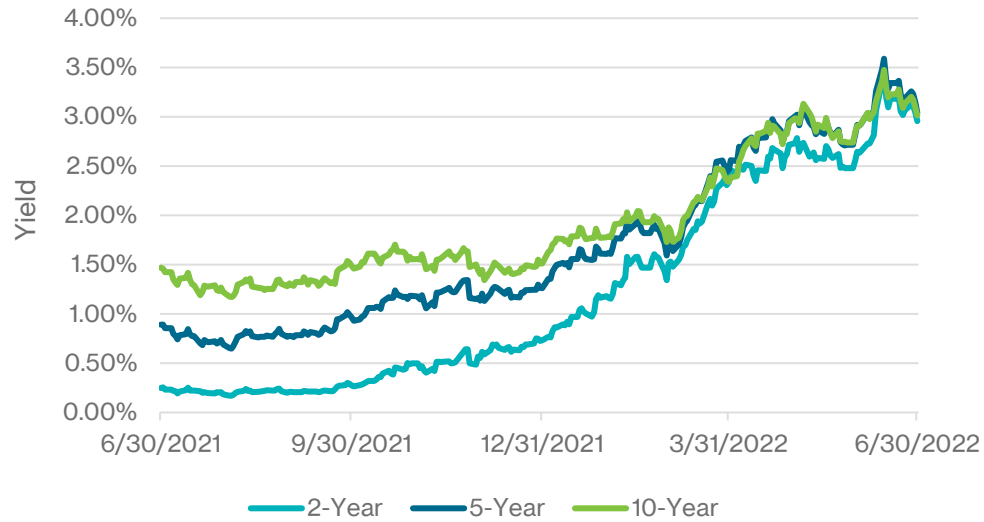
Increased rates reduce access to financing for those that need it, possibly putting at risk the prospect for a *soft landing*.

Business and consumers already feel a recession coming but a slower economy will slow inflation.

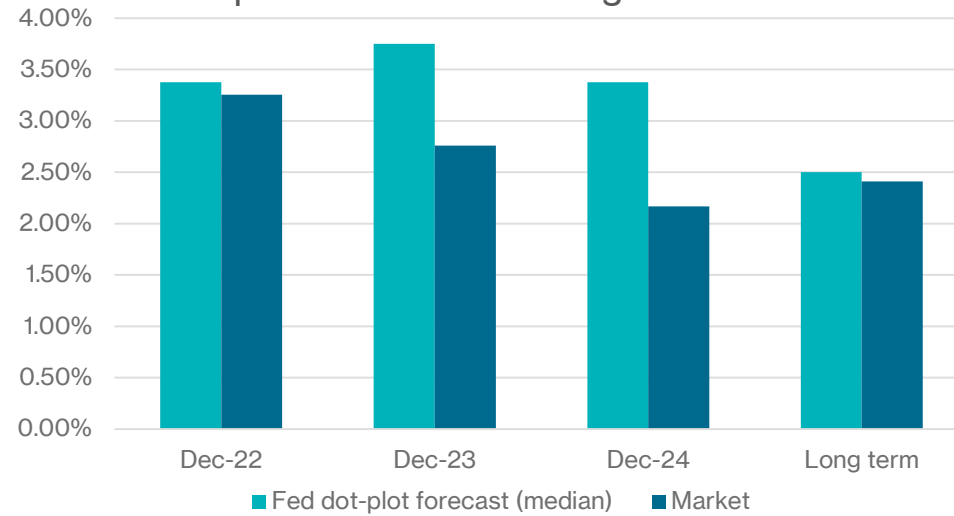


Rates at a Glance

U.S. Treasury Note Yields



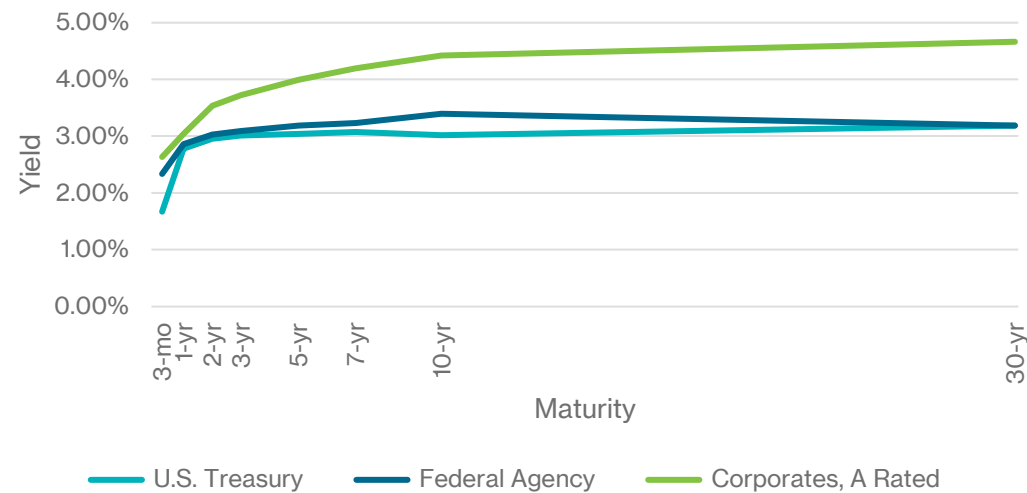
Expectations for Overnight Rates



U.S. Treasury Yields

Maturity	Jun '22	Mar '22	Change over Quarter	Jun '21	Change over Year
3-Month	1.67%	0.50%	1.17%	0.04%	1.62%
1-Year	2.78%	1.61%	1.17%	0.07%	2.71%
2-Year	2.96%	2.34%	0.62%	0.25%	2.71%
5-Year	3.04%	2.46%	0.58%	0.89%	2.15%
10-Year	3.02%	2.34%	0.68%	1.47%	1.55%
30-Year	3.19%	2.45%	0.74%	2.09%	1.10%

Yield Curves as of 6/30/2022

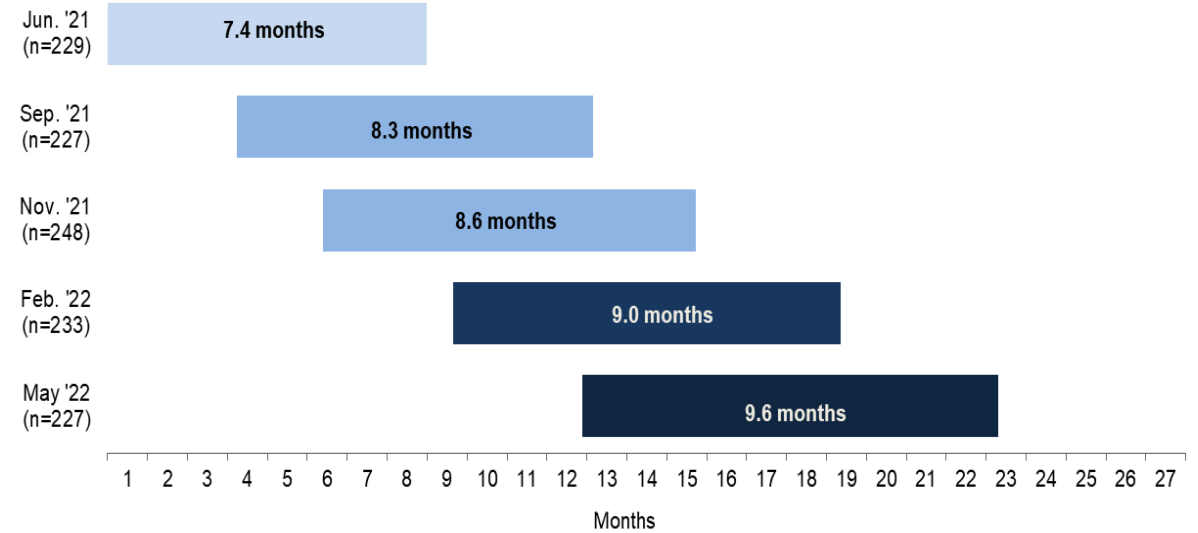


Regional Economic Information

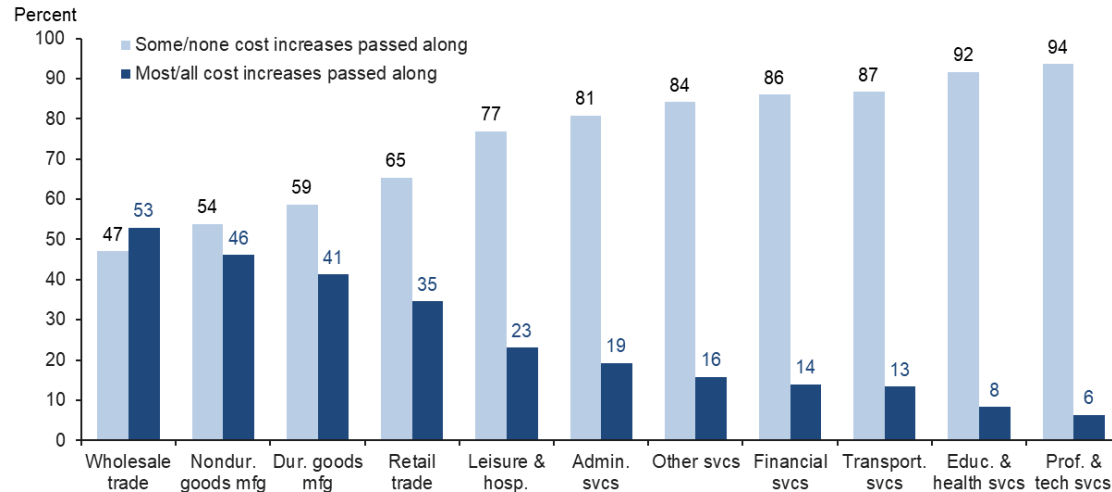
June Texas Unemployment: 4.1%

Metro	22-Jun	22-May
Austin–Round Rock	2.9	2.9
Brownsville–Harlingen	6.5	6.6
Dallas–Plano–Irving MD	3.6	3.6
El Paso	4.6	4.7
Fort Worth–Arlington MD	3.7	3.7
Houston–The Woodlands–Sugar Land	4.6	4.7
Laredo	4.4	4.7
McAllen–Edinburg–Mission	7.5	7.6
San Antonio–New Braunfels	3.7	3.8

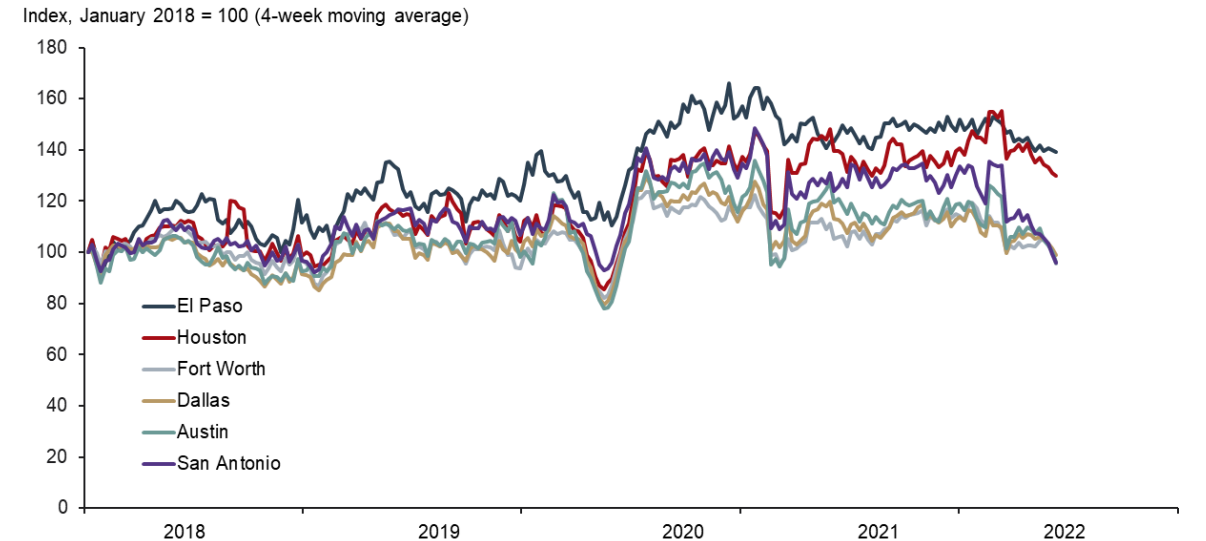
Timeline for Supply-Chain Normalization Grows Longer



Texas Wholesalers, Manufacturers Have More Pricing Power than Service Firms



Home Sales Dip Further in June



7 SOURCE: FEDERAL RESERVE BANK OF DALLAS



Portfolio Review

Quarterly Portfolio Summary – All Funds

This quarterly report is prepared in compliance with the Investment Policy and Strategy of the City of Dallas and the Public Funds Investment Act (Chapter 2256, Texas Government Code).

Portfolio as of March 31, 2022		Portfolio as of June 30, 2022	
Beginning Book Value	\$3,279,568,000	Ending Book Value	\$3,246,845,663
Beginning Market Value	\$3,253,179,999	Ending Market Value	\$3,214,884,418
		Investment Income for the period	\$2,634,325
Unrealized Gain/(Loss)	(\$26,388,001)	Unrealized Gain/(Loss)	(\$31,961,245)
		Change in Unrealized Gain/(Loss)	(\$5,573,244)
Weighted Average Maturity	248 days	Weighted Average Maturity	334 days
Weighted Average Yield	0.34%	Weighted Average Yield	0.72%

Portfolio Market Value by Fund	3/31/2022	6/30/2022	Change	Interest Earned
Operating Portfolio	\$3,139,162,086.79	\$3,100,866,505.95	(\$38,295,580.84)	\$2,590,993.87
Arts Endowment	\$2,235,000.00	\$2,235,000.00	\$0.00	\$0.00
DWU Commercial Paper Program	\$13,960.15	\$13,960.15	\$0.00	\$22.48
GO Commercial Paper Program	\$20,768,952.08	\$20,768,952.08	\$0.00	\$33,653.40
Ida Green Library Fund	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00
Water Reserve	\$90,000,000	\$90,000,000	\$0.00	\$9,654.80
Total	\$3,253,179,999.02	\$3,214,884,418.18	(\$38,295,580.84)	\$2,634,324.55

Portfolio Summary – Investment Pool

As of 6/30/2022

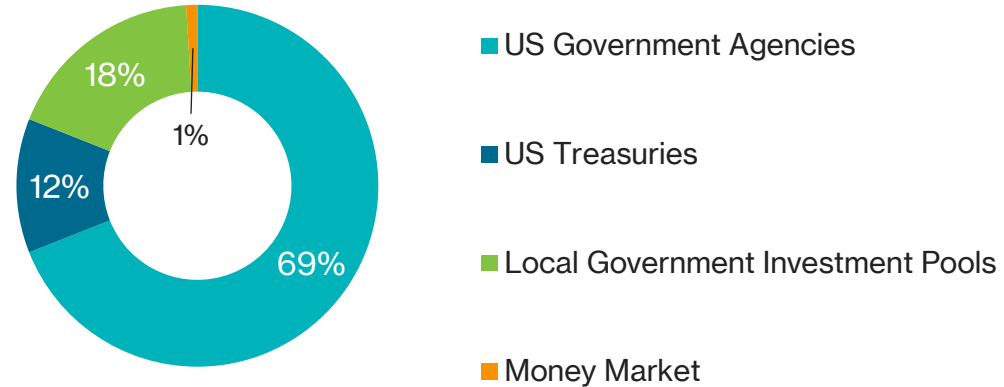
Your Portfolio

Cash/LGIPs	\$446,811,132
Securities Book Value	\$2,686,016,619
Total Portfolio Book Value	\$3,132,827,751

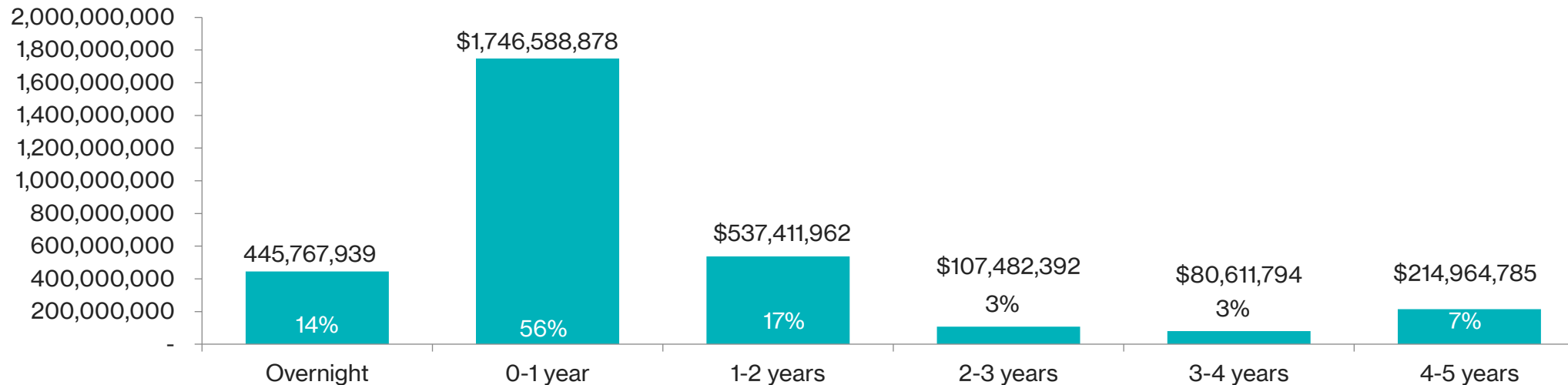
Your Securities

Weighted Average Maturity	0.93 years
Weighted Average Yield	0.70%
Estimated Annual Interest Income	\$21,929,794

Your Asset Allocation

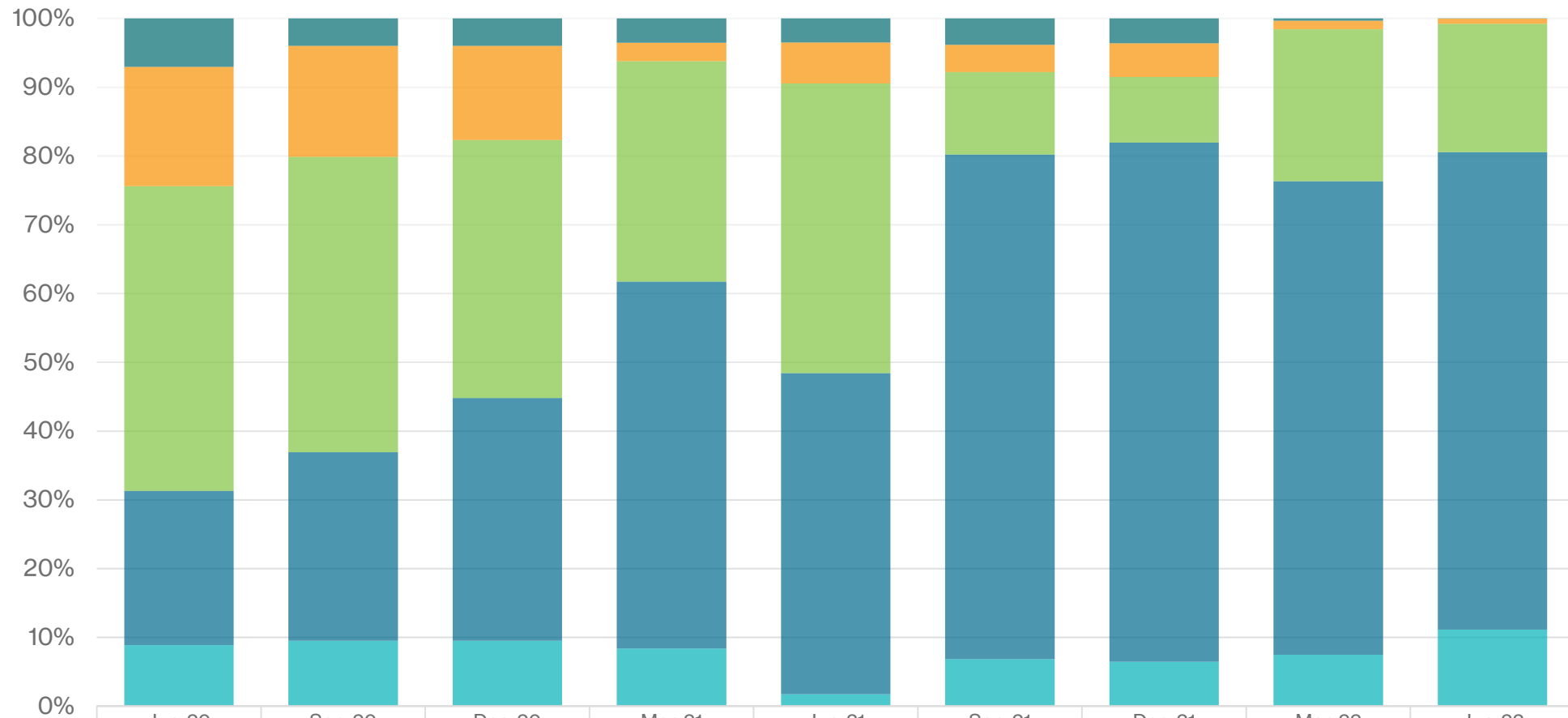


Your Maturity Distribution



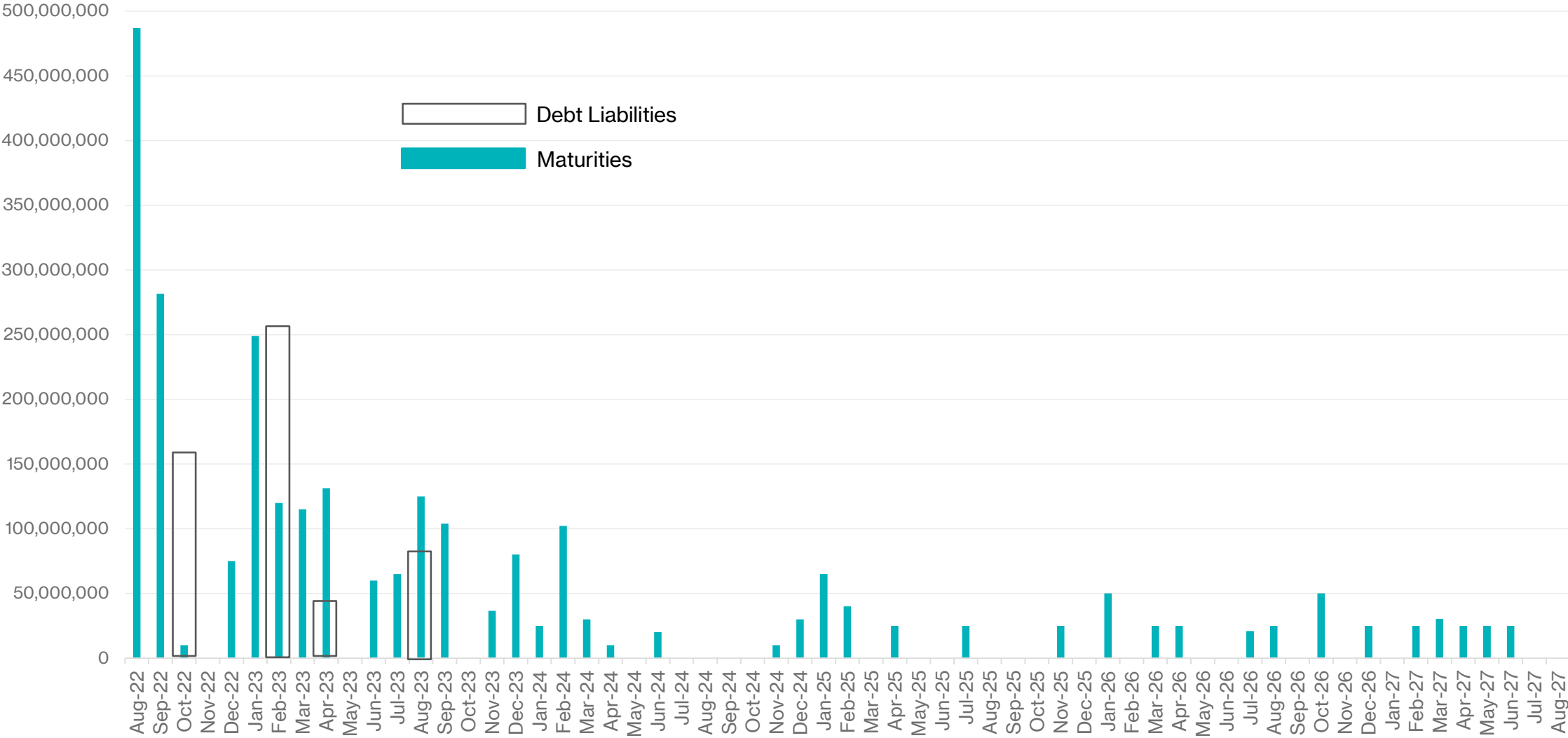
YIELD AND INTEREST INCOME INFORMATION IS ANNUALIZED. ALL YIELD INFORMATION IS SHOWN GROSS OF ANY ADVISORY AND CUSTODY FEES AND IS BASED ON YIELD TO MATURITY AT COST. PAST PERFORMANCE IS NOT A GUARANTEE OF FUTURE RESULTS.

Asset Composition



	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Jun-22
■ Cash & Equivalents	7.05%	3.98%	3.97%	3.51%	3.49%	3.81%	3.61%	0.31%	0.03%
■ Money Market	17.34%	16.16%	13.71%	2.68%	5.97%	3.98%	4.89%	1.24%	0.75%
■ LGIPs	44.28%	42.92%	37.51%	32.07%	42.10%	11.99%	9.56%	22.13%	18.65%
■ U.S. Government Agencies	22.43%	27.41%	35.30%	53.34%	46.70%	73.38%	75.46%	68.85%	69.42%
■ U.S. Treasury Securities	8.90%	9.53%	9.52%	8.40%	1.74%	6.84%	6.48%	7.47%	11.16%

Maturity Distributions



PAST PERFORMANCE IS NOT INDICATIVE OF FUTURE RESULTS.

Opinions and forecasts regarding markets, securities, products, portfolios or holdings are given as of the date provided and are subject to change at any time. No offer to sell, solicitation, or recommendation of any security or investment product is intended. Certain information and data has been supplied by unaffiliated third-parties as indicated. Although Meeder believes the information is reliable, it cannot warrant the accuracy, timeliness or suitability of the information or materials offered by third-parties.

Estimates and illustrations of expected yield for illustrated portfolios is hypothetical in nature, does not reflect actual investment results, and does not guarantee future returns. Hypothetical illustrations are offered to illustrate the yield expected from classes of securities and do not reflect actual securities available for investment. Estimates of current yield are generated from indexes and other information deemed by the adviser to provide a reliable estimate of the current yield available from investments in that asset class. Securities indices are unmanaged and investments cannot be made directly in an index. Yield assumptions were developed with the benefit of hindsight and the securities purchased for such an account may generate more or less than the illustrated yield.

Investment advisory services provided by Meeder Public Funds, Inc.

**Meeder Public Funds
Patterson Group**

Barton Oaks Plaza II
901 S. MoPac Expy
Suite 195
Austin, Texas
78746

800.817.2442



M E E D E R

**PUBLIC FUNDS
PATTERSON GROUP**

Patterson-MPF.com



City of Dallas

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

Agenda Information Sheet

File #: 22-1927

Item #: N.

IT Programs in the City Manager's FY23 and FY24 Recommended Budget
[Information & Technology Services]

Memorandum



CITY OF DALLAS

DATE August 19, 2022

Honorable Members of the Government Performance and Financial Management
TO Committee: Cara Mendelsohn (Chair), Gay Donnell Willis (Vice Chair), Tennell Atkins,
Adam Bazaldua, Adam McGough, Paul Ridley, Chad West

SUBJECT **IT Programs in the City Manager's FY23 and FY24 Recommended Budget**

Monthly IT Briefing to Government Performance and Financial Management Committee

Effective with the September 2022 meeting, the Information & Technology Services (ITS) Department will provide the Government Performance and Financial Management (GPFM) Committee with a monthly briefing providing the status and health of the City's IT infrastructure and major IT programs. The monthly briefing will provide a dashboard-style report providing information across five areas:

1. IT Budget Execution
 - a. Contract/Procurement Report
 - b. IT Budget Performance
2. Cybersecurity
 - a. Awareness Programs
 - b. Threat Awareness
3. Major Project and Program Status
4. Operations Performance:
 - a. Outage and Service Disruption Report
 - b. Service Requests and Fulfillment
 - c. New Employee/Contractor Onboarding
5. IT Infrastructure Improvements

The monthly briefing will provide data and information for the prior month and year-to-date for each area.

Major IT Programs in the City Manager's FY23 and FY24 Recommended Budget

The FY23 and FY24 City Manager's recommended budget fund improvements in technology to increase effectiveness and efficiency of the services it delivers to the City's communities.


Over the coming two years, through funded activities in this budget, the City will implement a number of programs designed to improve Public Safety. The 911 infrastructure will be upgraded to a new Next Generation communications infrastructure which will allow our 911 call center to accept and process a range of information from responders and the public, including text, images, video, and voice calls. The new capabilities will significantly improve call response and communications.

DATE August 19, 2022
SUBJECT **IT Programs in the City Manager's FY23 and FY24 Recommended Budget**

The City will also continue to expand the targeted use of monitors and optical devices deployed in the community designed to improve DPD's response to incidents and provide real-time information to facilitate the activation and dispatch of resources. Utilizing dedicated network connections, Police body-worn and dashboard cameras will be online and transmitting live streams into the Real-Time Crime Center (RTCC) enabling greater communications and coordination, thereby improving the safety of DPD officers and the public during events.

For the Dallas Fire Department, the City will upgrade the alerting systems in each of the station houses to a modern platform that fully integrates into the Computer-Aided Dispatch (CAD) system. The new system will provide much greater ability to transmit a range of information for the first responders at an event. It will also provide increased tracking of deployable resources and more real-time information on the situation on the scene to facilitate coordination and response.

The attached chart highlights major IT programs in the recommended FY23 and FY24 budget which provide enhancements or new technical capabilities. You will note that funding for many major IT programs is contained within the budgets of City departments along with the budget of the Information and Technology Services (ITS) Department. Should you have any questions or require additional information, please contact me (william.zielinski@dallas.gov).


william.zielinski@dallas.gov
William Zielinski (Aug 19, 2022 14:59 CDT)

William (Bill) Zielinski
Chief Information Officer

[Attachment]

c: Honorable Mayor and Members of the City Council
T.C. Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Billerae Johnson, City Secretary
Preston Robinson, Administrative Judge
Kimberly Bizer Tolbert, Deputy City Manager
Jon Fortune, Deputy City Manager

Majed A. Al-Ghafry, Assistant City Manager
M. Elizabeth (Liz) Cedillo-Pereira, Assistant City Manager
Robert Perez, Assistant City Manager
Carl Simpson, Assistant City Manager
Jack Ireland, Chief Financial Officer
Genesis D. Gavino, Chief of Staff to the City Manager
Directors and Assistant Directors

Technology Programs Funded in the FY23 and FY24 City Manager’s Budget

Department	Fund	Major Budget Item - IT Investments	FY 2022-23 Budget	FY 2023-24 Budget
General Fund				
City Controller's Office	General	Add funding for Payroll and Timekeeping consultants to assist with improving the Workday, Telestaff, and Kronos systems	100,000	100,000
City Controller's Office	General	Add funding for two Bloomberg Investment Licenses for staff.	20,820	20,820
Code Compliance	General	Add funding for online application permit and payment system for Consumer Protection programs to integrate with salesforce service requests systems. Add one Administrative Specialist II position (0.75 FTEs).	451,515	73,006
Code Compliance	General	Add funding to purchase 297 body cameras for field personnel in Neighborhood Code and Consumer Health.	440,365	274,428
Dallas Police Department	General	Add funding to purchase 500 additional body-worn cameras.	0	728,605
Dallas Police Department	General	Add funding to purchase 120 ALPR cameras to stop violence on roadways and highways.	0	290,000
Dallas Police Department	General	Add funding to purchase automated license plate recognition (ALPR) dash cameras for squad cars.	0	720,720
Dallas Police Department	General	Add one-time funding for nine camera trailers.	0	200,000
Dallas Police Department	General	Add one-time funding for 911 training space and additional IT equipment.	0	316,017
Dallas Police Department	General	Add funding for unlimited 3rd-party data storage for the current Axon contract.	0	998,400
Dallas Police Department	General	Add \$3,000,000 in funding for squad cars in FY 2022-23 and \$4,056,608 in FY 2023-24. ARPA funding available in FY 2022-23 (\$8.0 million) and FY 2023-24 (\$7.0 million) for a combined total of \$11.0 million each year.	3,000,000	4,056,608
Dallas Police Department	General	Add funding to upgrade to the web-based RMS system.	1,004,765	1,004,765
Dallas Police Department	General	Add funding for PoliceOne licensing for online training modules.	137,000	137,000
Dallas Police Department	General	Add funding for third party data storage for investigations.	86,250	86,250
Human Resources	General	Add funding for the development of an HR document management system.	100,000	100,000
Office of Historic Preservation	General	Increase funding for various supplies and contractual services such as printing supplies, computers and audiovisual equipment, and translation, transcribing, and GIS services.	0	150,000
Non-Departmental	General	Add funding for the IT Governance committee to use for the General Fund portion of Citywide IT projects.	1,000,000	1,000,000
Park and Recreation	General	Add funding for security cameras, lighting upgrades, and installation of Emergency Blue Light Tower Phones throughout our park and trail system.	0	700,750
Total General Fund			\$6,340,715	\$10,957,369

Technology Programs Funded in the FY23 and FY24 City Manager’s Budget

Department	Fund	Major Budget Item - IT Investments	FY 2022-23 Budget	FY 2023-24 Budget
Enterprise Funds				
Sanitation Services	Enterprise	Enhance communications with field employees by providing a cell phone stipend to collection field employees and radios to landfill employees.	341,965	341,965
Sustainable Development and Construction	Enterprise	Replace Legacy Building Permit and Land Use Management System (POSSE) - not a major budget item	TBD	TBD
Sustainable Development and Construction	Enterprise	Existing POSSE system data cleansing, mapping and conversion services to support to transition to a new building permitting system.	314,500	340,000
Total Enterprise Fund			\$656,465	\$681,965

Department	Fund	Major Budget Item - IT Investments	FY 2022-23 Budget	FY 2023-24 Budget
Internal Service/Other Funds				
Equipment and Fleet Management	Internal Service/Other	Add one-time funding for the construction and installation of Electric Vehicle charging technology at City Facilities in compliance with the Electric Vehicle Study.	581,027	0
Information and Technology Services - 911	Internal Service/Other	Add funding for a Reverse 911 Call System.	86,250	86,250
Information and Technology Services - 911	Internal Service/Other	Planned funding increase for transition to Emergency Services IP Network (ESINet) circuits at both Public Safety Answering Points (PSAPs).	1,085,189	1,085,189
Information and Technology Services - Data	Internal Service/Other	Increase funding for Microsoft Enterprise Software to address Citywide cloud storage issues.	610,000	610,000
Information and Technology Services - Data	Internal Service/Other	Planned addition of two Web Designer positions (1.50 FTEs) and increased funding for professional services to assist with website modernization.	287,350	333,582
Information and Technology Services - Data	Internal Service/Other	Planned funding increase for long term strategic planning for security projects.	2,000,000	2,000,000
Information and Technology Services - Data	Internal Service/Other	Add funding for a dedicated IT team to support DEV including one (1) IT Manager, three (3) Programmer Analyst III and one (1) Business Analyst III for a total of 5 positions plus supplies and materials (3.75 FTEs in FY23 and 5.0 FTEs in FY24)	506,122	641,496
Total Internal/Other Funds			\$5,155,938	\$4,756,517

Technology Programs Funded in the FY23 and FY24 City Manager’s Budget

Department	Fund	Major Budget Item - IT Investments	FY 2022-23 Budget	FY 2023-24 Budget
Capital Funds				
Information and Technology Services - Data	Capital Funds	IT Infrastructure Investments for Network, Security and Application Performance Improvements	15,200,000	0
Dallas Police Department	Capital Funds	Replacement of Police Portable and Mobile Radios with Enhanced Model Including New Features and Functionality.	34,800,000	0
Information and Technology Services - Data	Capital Funds	Redesign Core IT Server Infrastructure	975,000	975,000
Total Capital Funds			\$50,975,000	\$975,000

Total IT Investments (new)	\$63,128,118	\$17,370,851
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City of Dallas

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

Agenda Information Sheet

File #: 22-1925

Item #: O.

Upcoming Agenda Item No. 58 on the August 24, 2022 City Council Agenda, 22-1774 - Acceptance of Texas Water Development Board Financing Agreement - State Water Implementation Fund for Texas

[City Controller's Office; Dallas Water Utilities]

Memorandum



CITY OF DALLAS

DATE August 19, 2022

Honorable Members of the Government Performance and Financial Management
TO Committee: Cara Mendelsohn (Chair), Gay Donnell Willis (Vice Chair), Tennell Atkins,
Adam Bazaldua, Adam McGough, Paul Ridley, Chad West

SUBJECT **Upcoming Agenda Item No. 58, 22-1774 – Acceptance of Texas Water Development
Board Financing Agreement – State Water Implementation Fund for Texas**

On April 27, 2022, City Council authorized the submission of loan applications to the Texas Water Development Board (TWDB) for low-cost financial assistance via the State Water Implementation Revenue Fund for Texas (SWIRFT) for planning, design, and construction of DWU projects selected as part of the TWDB's State Water Implementation Fund for Texas (SWIFT) prioritization list, representing \$378.2 million in planned capital improvements. Financial assistance applications for SWIFT projects were submitted by DWU in May 2022. DWU revised the request for funding from the TWDB to include two eligible projects representing \$80.8 million in planned capital improvements and one multi-year commitment of \$170 million to fund DWU's water main replacement program for five years, for a total funding commitment of \$250.8 million.

On July 27, 2022, the TWDB adopted resolutions authorizing loans under the SWIRFT program in an aggregate amount not to exceed \$250.8 million to finance the authorized DWU projects. Following acceptance and execution of the loan Financing Agreement between the TWDB and the City, in accordance with the TWDB financial assistance program, DWU will issue \$114.8 million in bonds for the initial borrowing that will be purchased by the TWDB. Through the purchase of our bonds, TWDB will in turn provide Dallas with interest rates based on the cost of funds which reflect the program's AAA credit rating, wherein the interest rate is further reduced by a subsidy established by TWDB for each funding cycle. The proceeds of the bonds will be used to finance the capital improvement projects.

DWU will seek City Council approval on August 24, 2022 to accept the loans and execute the Financing Agreement for the SWIRFT borrowing, as required by the TWDB to proceed with the future sale of the bonds to the TWDB. Following execution of the Financing Agreement, City Council will be presented with the corresponding bond ordinance for approval in October 2022. If funding commitments are secured, TWDB anticipates closing on the bonds in Winter 2022.

If you have any questions, please contact Terry Lowery, Director of Dallas Water Utilities.


Jack Ireland
Chief Financial Officer

c: Honorable Mayor and Members of the City Council
T.C. Broadnax, City Manager
Chris Caso, City Attorney
Mark Swann, City Auditor
Biliera Johnson, City Secretary
Preston Robinson, Administrative Judge
Kimberly Bizer Tolbert, Deputy City Manager

Jon Fortune, Deputy City Manager
Majed A. Al-Ghafry, Assistant City Manager
M. Elizabeth (Liz) Cedillo-Pereira, Assistant City Manager
Robert Perez, Assistant City Manager
Carl Simpson, Assistant City Manager
Genesis D. Gavino, Chief of Staff to the City Manager
Directors and Assistant Directors



City of Dallas

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

Agenda Information Sheet

File #: 22-1855

Item #: P.

GPFM Committee Forecast

September 29, 2022 Government Performance and Financial Management Committee Forecast

	Title	Presenter(s)
Briefing Items	Development Services – Monthly Technology Update and Metrics Review	Andrew Espinoza, Director, Development Services
	Information and Technology Services Monthly Update	Bill Zielinski, Chief Information Officer, Information & Technology Services
	Office of the City Auditor Briefing on Internal Audit Reports Released Between August 13, 2022 and September 16, 2022	Mark Swann, City Auditor
FYI Items	Budget Accountability Report (Information as of July 31, 2022)	
	City of Dallas Investment Policy Annual Review	