



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

June 20, 2018

The Honorable District Judges  
The Honorable Commissioners Court  
County of Dallas  
Dallas, Texas

The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

	<u>Exhibits</u>
<b><i>Balance Sheet: Budgeted Funds as of May 31, 2018</i></b>	
Summary of Cash and Investments: Budgeted Funds as of May 31, 2018	A
General Fund: Funds Available Analysis for the eight months ended May 31, 2018	B
Appropriations: Budget/Actual: Tax and Fee Funds for the eight months ended May 31, 2018	C
Revenue: Budget/Actual: Tax and Fee Funds for the eight months ended May 31, 2018	D
Revenue: Budget/Actual: General Fund for the eight months ended May 31, 2018	E
<b><i>Balance Sheet: Funds Not Budgeted as of May 31, 2018</i></b>	
Summary of Cash and Investments: Funds Not Budgeted as of May 31, 2018	F
Appropriations: Funds Not Budgeted for the eight months ended May 31, 2018	G
Revenue: Funds Not Budgeted for the eight months ended May 31, 2018	H
<b><i>Summary of County Bonded Indebtedness as of May 31, 2018</i></b>	I
<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of May 31, 2018</i></b>	J

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. The attached financial statements are subject to change pending adjustments required to finalize the closing of the fiscal year end as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

Darryl D. Thomas  
County Auditor

DT/jh

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**DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF MAY 31, 2018**

**ASSETS**

Cash and Investments		\$ 635,596,010
Inventories, Stock Room		1,997,333
Net Receivables - County Taxes	7,861,565	
Net Receivables - Other	<u>10,010,000</u> (a)	
Subtotal Net Receivables	17,871,565	
Due from Other Governmental Units	<u>5,390,582</u>	
Total Receivables		23,262,147
Prepayments and other assets		<u>1,105,293</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 661,960,783</u></u>

**LIABILITIES, RESERVES AND FUND BALANCES**

**LIABILITIES:**

Accounts Payable and Other Liabilities	12,275,254 (b)	
Due to Other Governmental Units	<u>29,527,490</u>	
<b>TOTAL LIABILITIES</b>		41,802,745

**FUND BALANCE**

**RESERVED:**

Inventory and Prepayment Reserves		3,102,626
Projects		188,180,614
General Fund - Encumbrances		20,331,707
Projects - Encumbrances		147,841,417
Other - Encumbrances		11,452,098

**UNRESERVED**

General Fund		177,391,690
Other Funds		<u>71,857,885</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 661,960,783</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the CAFR for the fiscal year ended September 30, 2017.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
BUDGETED FUNDS  
AS OF MAY 31, 2018

Exhibit A

FUND	BEGINNING BALANCE MAY 2018	ACTUAL MONTH OF MAY 2018	ENDING BALANCE MAY 2018	ENDING BALANCE MAY 2017
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 221,044,049	\$ (29,624,262)	\$ 191,419,786	\$ 189,516,336
00196 Major Projects	352,059,606	(6,936,901)	345,122,706	311,439,653
00205 Interest & Debt Retirement Fund	25,605,734	(557,106)	25,048,628	25,471,125
00466 Projected Federal Grants	13,680,154	(3,540,293)	10,139,862	15,646,068
	<u>612,389,543</u>	<u>(40,658,561)</u>	<u>571,730,982</u>	<u>542,073,182</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	27,963,216	1,155,119	29,118,335	16,620,108
00126 Permanent Improvement Fund	3,084,499	(216,286)	2,868,213	2,079,036
00162 Alternate Dispute Resolution	3,793,863	69,598	3,863,461	3,426,720
00168 Dallas County Historical Commission	8,361	(1,494)	6,867	9,373
00195 Major Technology Fund	22,222,183	(2,026,328)	20,195,855	18,619,057
00467 HUD Section 8	3,362,067	(122,589)	3,239,479	4,328,013
00468 Charter School Grants	3,287,941	12,722	3,300,663	3,036,756
00470 Law Library Fund	455,467	11,745	467,211	441,605
00471 Appellate Judicial System	802,270	2,676	804,945	653,289
	<u>64,979,867</u>	<u>(1,114,838)</u>	<u>63,865,028</u>	<u>49,213,957</u>
Total Governmental Funds Cash and Investments	<u>\$ 677,369,410</u>	<u>\$ (41,773,400)</u>	<u>\$ 635,596,010</u>	<u>\$ 591,287,139</u>

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE EIGHT MONTHS ENDED MAY 31, 2018

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
<b>General Government</b>				
1010 GG-County Judge	\$ 588,371	\$ 942	\$ 361,084	\$ 226,345
1011 Truancy Courts	1,022,776	15,068	636,741	370,966
1020 GG-Commissioners Court Administrator	1,849,853	26,441	1,243,972	579,441
1021 GG-Operation Services-Engineering	1,723,251	273,562	827,075	622,614
1022 GG-Operation Services- Facilities	17,405,925	3,019,863	10,334,549	4,051,514
1023 GG-Operation Services- Comm/Central Svcs	1,030,518	139,058	588,695	302,765
1024 GG-Operations Services-Records Mgt	887,647	26,260	490,640	370,747
1027 GG-Operations-Auto Service Center	3,086,111	561,391	2,139,582	385,138
1035 GG- Tax Assessor/Collector	15,168,121	163,176	9,679,427	5,325,518
1040 Human Resource/Civil Service	5,430,727	191,974	1,796,997	3,441,756
1050 GG-County Treasurer	1,360,119	22,676	844,407	493,036
1060 Office of Budget and Evaluation	654,791	1,899	351,829	301,063
1070 GG-County Auditor	8,387,212	19,018	4,862,704	3,505,490
1080 GG-Purchasing	1,588,119	140,833	801,104	646,182
1210 Elections	6,743,434	608,870	4,341,022	1,793,542
<b>Subtotal General Government</b>	<b>66,926,975</b>	<b>5,211,031</b>	<b>39,346,443</b>	<b>22,369,502</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	455,300	3,348	249,994	201,958
2060 Veterans Service	378,381	1,857	230,815	145,709
<b>Subtotal Community Services</b>	<b>833,681</b>	<b>5,205</b>	<b>480,809</b>	<b>347,667</b>
<b>Law Enforcement</b>				
3110 Executive	1,395,542	14,558	915,361	465,624
3113 Internal Affairs	1,017,624	1,614	679,842	336,167
3121 General Services	1,113,617	206	772,654	340,757
3122 Personnel	1,087,481	39,415	638,004	410,062
3123 Training	1,137,690	49,958	794,674	293,058
3124 Communications	2,232,931	8,376	1,212,637	1,011,918
3125 Fiscal	2,932,852	169,892	1,656,458	1,106,502
3126 Photo Lab	240,315	17,940	142,031	80,344
3128 Bonds	2,543,666	10,680	1,586,711	946,276
3129 Bailiff	10,027,004	2,672	7,528,827	2,495,505
3130 Warrants	5,167,676	8,733	3,521,042	1,637,901
3131 Fugitive Transportation	1,933,436	292	1,481,210	451,935
3132 Civil	400,698	6,992	258,607	135,098
3134 Criminal Investigation	2,680,637	31,054	1,888,093	761,490
3136 FLEET	244,722	-	146,958	97,764
3137 Freeway Management Program	11,925,726	81,931	8,324,269	3,519,526
3140 Detention Services	1,162,812	3,941	693,657	465,213
3141 North Tower	27,647,489	29,448	18,326,877	9,291,164
3142 West Tower	14,747,011	17,384	10,014,411	4,715,216
3147 Central Intake	13,230,770	57,262	8,604,886	4,568,623
3148 South Tower	21,612,749	13,389	14,599,734	6,999,625
3150 Classification and Release	10,645,446	29,508	7,440,652	3,175,286
3152 Central Kitchen	8,557,734	1,046,898	5,084,942	2,425,895
3153 Central Laundry	1,683,634	-	1,036,149	647,485
3154 Inmate Transport	11,050,232	1,081	7,659,347	3,389,804
3155 Jail Medical	10,664,613	9,638	7,251,410	3,403,565
<b>Subtotal Sheriff</b>	<b>167,084,108</b>	<b>1,652,861</b>	<b>112,259,444</b>	<b>53,171,802</b>
3210 Constable Precinct #1	2,331,190	11,638	1,485,024	834,528
3220 Constable Precinct #2	1,701,585	12,129	1,108,961	580,496
3230 Constable Precinct #3	2,041,850	9,282	1,232,454	800,113
3240 Constable Precinct #4	2,900,299	3,953	1,675,950	1,220,396
3250 Constable Precinct #5	1,721,779	8,521	1,182,112	531,146
<b>Subtotal Constable</b>	<b>10,696,703</b>	<b>45,523</b>	<b>6,684,500</b>	<b>3,966,680</b>
3311 Crime Lab	7,466,107	656,064	4,125,156	2,684,887
3312 Medical Examiner	8,314,376	557,160	5,246,003	2,511,213
3313 Breath Alcohol Program	287,304	18	177,540	109,746
<b>Subtotal Institute of Forensic Sciences</b>	<b>16,067,786</b>	<b>1,213,242</b>	<b>9,548,698</b>	<b>5,305,846</b>

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE EIGHT MONTHS ENDED MAY 31, 2018

DEPARTMENT	BUDGET (a)	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
3320 Community Supervision	1,090,987	276,611	762,909	51,468
3330 Public Service Program	1,367,317	25,453	767,858	574,006
3343 Unincorporated Area Services	447,662	5,003	269,053	173,606
<b>Subtotal Law Enforcement</b>	<b>196,754,563</b>	<b>3,218,693</b>	<b>130,292,462</b>	<b>63,243,409</b>
<b>Justice Administration</b>				
3340 Building Security	5,126,667	1,105,783	2,565,039	1,455,845
3341 Emergency Management	529,421	8,836	343,985	176,600
3342 Fire Marshal	1,417,188	335,041	793,011	289,136
4011 District Attorney	49,873,679	419,844	31,947,997	17,505,838
4013 Drug Court Program	453,089	574	282,221	170,294
4014 Jail Diversion	657,570	9,903	502,539	145,129
4015 Divert Court Department	469,904	71,538	216,794	181,571
4020 District Clerk	15,650,531	51,689	8,990,666	6,608,176
4031 County Clerk	11,407,626	131,666	6,845,855	4,430,105
4032 County Clerk-Collections	1,108,995	18,146	668,741	422,108
4033 Truancy Courts Clerks	894,431	-	633,757	260,674
4040 Public Defender	14,304,313	80,198	8,905,983	5,318,133
4051 District Court Administration	206,043	779	128,266	76,997
4056 Domestic Relations Office Administration	2,993,095	14,310	1,748,721	1,230,063
4060 Jury Service	2,209,452	26,792	1,409,196	773,465
4065 Grand Jury Service	226,000	-	125,694	100,306
4071 5th Court of Appeals	150,123	-	91,962	58,161
4072 First Admin. Judicial Region	163,941	-	163,940	1
4080 Court Cost Miscellaneous	4,055,443	137,542	310,656	3,607,245
4110 14th Civil District Court	284,718	1,954	174,688	108,075
4115 44th Civil District Court	290,584	2,805	178,598	109,182
4120 68th Civil District Court	250,291	1,845	154,480	93,965
4125 95th Civil District Court	279,272	2,155	176,652	100,465
4130 101st Civil District Court	256,092	14,446	139,466	102,180
4135 116th Civil District Court	304,140	1,033	161,683	141,424
4140 134th Civil District Court	336,510	2,362	186,898	147,249
4145 160th Civil District Court	298,181	2,851	184,824	110,506
4150 162nd Civil District Court	278,347	3,628	168,903	105,816
4155 191st Civil District Court	288,541	2,277	162,420	123,843
4160 192nd Civil District Court	285,649	2,160	175,114	108,375
4165 193rd Civil District Court	288,483	2,423	171,026	115,034
4170 298th Civil District Court	279,688	1,812	176,039	101,837
4175 Civil District Masters	341,523	1,786	208,677	131,061
4180 Civil Tax Court	355,428	528	227,195	127,705
4210 254th Family Court	633,953	9,479	444,095	180,379
4215 255th Family Court	659,325	6,705	492,647	159,973
4220 256th Family Court	561,736	5,166	372,637	183,934
4225 301st Family Court	680,429	4,257	404,723	271,449
4230 302nd Family Court	636,676	5,254	460,188	171,234
4235 303rd Family Court	669,818	3,233	471,200	195,384
4240 330th Family Court	658,368	2,877	442,207	213,283
4250 IV-D Court	302,862	5,748	255,643	41,471
4310 304th Juvenile Court	2,369,816	55,704	2,164,552	149,560
4320 305th Juvenile Court	2,360,183	45,818	2,131,544	182,821
4401 Criminal District Court #1	1,095,651	32,909	945,014	117,729
4402 Criminal District Court #2	952,484	53,831	671,475	227,178
4403 Criminal District Court #3	744,159	32,627	580,623	130,909
4404 Criminal District Court #4	768,547	30,679	557,851	180,018
4405 Criminal District Court #5	1,012,998	31,519	824,595	156,885
4406 Criminal District Court #6	899,234	5,524	715,586	178,124
4407 Criminal District Court #7	770,678	14,923	677,797	77,957
4410 194th Criminal District Court	915,086	27,993	774,045	113,047
4415 195th Criminal District Court	830,968	14,539	716,829	99,600
4420 203rd Criminal District Court	931,259	50,356	760,645	120,259
4425 204th Criminal District Court	989,483	15,023	848,570	125,890
4430 265th Criminal District Court	840,703	49,325	616,562	174,816
4435 282nd Criminal District Court	833,471	27,718	640,363	165,390
4440 283rd Criminal District Court	996,701	36,625	706,168	253,908

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE EIGHT MONTHS ENDED MAY 31, 2018

DEPARTMENT	BUDGET	ENCUMBRANCE	ACTUAL	FUNDS AVAILABLE
	(a)			
4445 291st Criminal District Court	1,028,390	32,103	778,821	217,466
4450 292nd Criminal District Court	963,696	34,763	899,114	29,819
4455 363rd Criminal District Court	893,016	29,522	703,600	159,895
4460 Criminal District Magistrates	1,754,408	1,587	1,183,328	569,493
4461 Pretrial Release	1,632,741	112,889	1,077,554	442,299
4465 Staff Attorneys	634,417	9,398	348,459	276,559
4470 Criminal District Court Manager	364,442	(2,245)	277,189	89,498
4501 County Court at Law #1	443,768	2,275	266,665	174,828
4502 County Court at Law #2	709,818	1,978	244,536	463,305
4503 County Court at Law #3	450,315	1,853	282,490	165,971
4504 County Court at Law #4	495,735	838	283,559	211,338
4505 County Court at Law #5	476,121	1,427	283,533	191,162
4601 County Criminal Court #1	546,094	2,905	359,098	184,091
4602 County Criminal Court #2	667,663	5,928	472,538	189,197
4603 County Criminal Court #3	493,076	4,401	324,747	163,928
4604 County Criminal Court #4	773,848	3,514	555,135	215,199
4605 County Criminal Court #5	679,151	7,069	511,609	160,473
4606 County Criminal Court #6	599,715	3,307	440,907	155,501
4607 County Criminal Court #7	617,413	7,691	355,283	254,440
4608 County Criminal Court #8	624,192	8,018	418,192	197,982
4609 County Criminal Court #9	622,677	7,146	438,323	177,208
4610 County Criminal Court #10	583,354	5,356	383,371	194,627
4611 County Criminal Court #11	505,508	6,481	397,972	101,055
4615 County Criminal Court of Appeals	443,639	1,327	203,301	239,012
4616 County Criminal Court of Appeals #2	648,847	5,724	428,605	214,518
4617 County Criminal Court - Magistrate	471	234	238	-
4620 County Criminal Court Manager	264,020	6,797	181,136	76,087
4701 Probate Court #1	733,005	5,661	448,137	279,207
4702 Probate Court #2	816,684	8,619	506,546	301,520
4703 Probate Court #3	1,305,902	14,653	857,387	433,862
4704 Investigators/Court Visitor Program	983,049	103,865	647,451	231,733
4705 Probate Associates	353,229	3,244	221,099	128,887
4811 J.P- 1-1	1,069,435	15,504	652,147	401,783
4812 J.P- 1-2	695,684	16,872	403,280	275,532
4821 J.P- 2-1	652,565	10,447	405,043	237,075
4822 J.P- 2-2	678,201	3,974	437,437	236,789
4831 J.P- 3-1	863,104	4,207	512,696	346,201
4832 J.P- 3-2	785,775	5,876	452,025	327,874
4841 J.P- 4-1	707,782	4,247	449,476	254,059
4842 J.P- 4-2	627,671	7,007	364,570	256,094
4851 J.P- 5-1	642,211	6,657	394,580	240,974
4852 J.P- 5-2	804,594	9,537	465,807	329,251
<b>Subtotal Justice Administration</b>	<b>168,064,974</b>	<b>3,547,196</b>	<b>106,314,228</b>	<b>58,203,549</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	498,444	16,904	297,686	183,853
2070 Welfare Assistance	3,132,141	212,961	1,947,929	971,251
5110 Juvenile Administration	21,655,934	2,736,413	11,557,244	7,362,276
5114 Juvenile-Detention Center	14,105,098	40,712	10,267,221	3,797,165
5115 Juvenile-Emergency Shelter	2,173,985	2,803	1,700,907	470,275
5116 Juvenile-Letot Center	3,129,663	9,345	2,263,741	856,578
5117 Juvenile-Youth Village	3,753,499	17,694	2,575,124	1,160,681
5118 Juvenile-Medlock Center	4,759,280	6,843	2,901,930	1,850,507
5119 Juvenile-Letot Residential Treatment Center	2,067,798	10,982	842,615	1,214,202
5210 Health Administration	1,435,099	23,341	902,528	509,229
5211 Environmental Health	1,665,115	365,494	597,086	702,535
5212 Public Health Lab	2,369,956	293,796	1,393,952	682,208
5213 Preventive Health	3,241,445	249,803	1,350,399	1,641,242
5214 Communicable Disease Control	673,710	12,641	269,960	391,108
5215 STD Clinic	1,768,039	152,260	869,022	746,756
5216 TB Clinic	2,261,282	82,448	1,104,864	1,073,969
5310 Budget Office Community Contracts	11,923,719	1,114,944	10,204,666	604,109
5330 CPS Program	4,372,656	1,732,760	2,568,822	71,074
<b>Subtotal Health and Social Services</b>	<b>84,986,863</b>	<b>7,082,146</b>	<b>53,615,697</b>	<b>24,289,020</b>

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE EIGHT MONTHS ENDED MAY 31, 2018

<u>DEPARTMENT</u>	<u>BUDGET</u> (a)	<u>ENCUMBRANCE</u>	<u>ACTUAL</u>	<u>FUNDS AVAILABLE</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	288,568	5,944	208,257	74,367
9910 Countywide Appropriations	14,646,035	1,261,491	6,224,252	7,160,291
9930 Cash Match for Grants	5,349,645	-	5,349,645	-
9940 Reserves and Contingency	2,198,240	-	-	2,198,240
<b>Subtotal Other Operating</b>	<u>22,482,488</u>	<u>1,267,436</u>	<u>11,782,155</u>	<u>9,432,897</u>
9950 Emergency Reserves	51,542,944 (a)	-	-	51,542,944
<b>Grand Total</b>	<u>\$ 591,592,488</u>	<u>\$ 20,331,707</u>	<u>\$ 341,831,794</u>	<u>\$ 229,428,988</u>
Budget includes encumbrances which are carried forward from FY 17 in the amount of				<u>\$ 10,060,868.48</u>

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 523,230,620.00	
General Fund Reserves Budget	58,301,000.00	(a)
LAB FY 18	581,531,620.00	
Carryforward	10,060,868.48	
Rounding	(0.48)	
Budget	<u>591,592,488.00</u>	
Budget per budget funds available	591,592,488.00	
	<u>\$ -</u>	

(a) Following is a reconciliation of the Initial LAB FY 18 General Fund Reserves Budget of \$58,301,000 to the current balance of \$51,542,944:

General Fund Reserves Budget	\$ 58,301,000
Transfer to Cash Match for Grants	(5,349,645)
Transfer Excess Budget -Cash Match for Grants from Dept 9930	4,100,000
Miscellaneous net transfers to various departments	(2,483,691)
Budgeted Amount Expenditure budget exceeds Revenue Budget	
General Fund Revenue Budget	523,230,620
General Fund Expenditure Budget	<u>(526,255,340)</u>
	<u>(3,024,720)</u>
	<u>\$ 51,542,944</u>

DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE EIGHT MONTHS ENDED MAY 31, 2018

Exhibit C

FUND	FY 2018 BUDGET (a)	ENCUMBRANCES	ACTUAL MONTH OF MAY 2018	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 76,470,487	\$ 1,159,203	\$ 1,148,798	\$ 21,765,683	\$ 54,704,804
120 General Fund	591,592,488	20,331,707	43,428,404	362,163,501	229,428,988
126 Permanent Improvement Fund	3,339,242	780,992	401,665	2,771,249	567,993
162 Alternate Dispute Resolution	4,309,551	7,711	13,226	257,420	4,052,131
168 Dallas County Historical Commission	9,192	-	-	2,550	6,642
195 Major Technology Fund	44,967,763	5,961,348	2,284,962	29,899,238	15,068,526
196 Major Projects	318,342,907	141,880,069	5,639,736	195,313,646	123,029,262
205 Interest & Debt Retirement Fund	41,147,760	-	-	16,891,638	24,256,123
466 Grants	97,074,318	8,792,595	6,862,906	59,565,165	37,509,153
467 HUD Section 8	41,384,399	473,094	3,015,257	23,747,349	17,637,050
468 Charter School Grants	6,865,562	47,289	633,604	4,984,207	1,881,355
470 Law Library Fund	1,243,637	191,213	77,182	766,718	476,919
471 Appellate Judicial System	879,363	-	17,224	140,526	738,837
Total	<u>\$ 1,227,626,669</u>	<u>\$ 179,625,222</u>	<u>\$ 63,522,966</u>	<u>\$ 718,268,888</u>	<u>\$ 509,357,782</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY17.



**DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-TAX AND FEE FUNDS  
FOR THE EIGHT MONTHS ENDED MAY 31, 2018**

Exhibit D

<u>FUND</u>	<u>FY2018 BUDGET</u>	<u>ACTUAL MONTH OF MAY 2018</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 40,257,075	\$ 2,139,680	\$ 27,704,679	\$ 12,552,396
120 General Fund	523,230,620	18,338,232	474,674,423	48,556,197
126 Permanent Improvement	3,749,361	17,950	3,766,005	(16,644)
162 Alternate Dispute	779,100	81,884	581,038	198,062
168 Historical Commission	-	6	30	(30)
195 Major Technology	36,053,278	156,050	36,198,597	(145,319)
196 Major Projects	77,680,874	760,106	85,307,255	(7,626,381)
205 Debt Service	36,417,252	303,814	36,961,704	(544,452)
466 Projected Federal Grants	75,434,446	5,013,787	57,277,521	18,156,925
467 HUD Section 8	33,748,589	2,955,197	22,704,482	11,044,107
468 Charter School Grants	7,295,366	657,342	5,579,593	1,715,773
470 Law Library	988,516	91,473	678,538	309,978
471 Appellate Judicial	302,153	20,696	321,677	(19,524)
<b>TOTAL</b>	<b><u>\$ 835,936,630</u></b>	<b><u>\$ 30,536,219</u></b>	<b><u>\$ 751,755,542</u></b>	<b><u>\$ 84,181,088</u></b>

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE EIGHT MONTHS ENDED MAY 31, 2018

Exhibit E

DESCRIPTION	FY2018 BUDGET	ACTUAL MONTH OF MAY 2018	TOTAL YTD REVENUE	BALANCE OF BUDGET
Ad Valorem and Occupation Tax	\$ 358,822,354	\$ 2,172,861	\$ 360,724,935	\$ (1,902,581)
Licenses, Permits and Registrations	24,850,000	6,991,679	23,998,755	851,245
Fines and Forfeitures	305,680	455,281	1,082,715	(777,035)
Use of Money and Property	6,553,383	694,501	4,405,084	2,148,299
Charges for Current Services - General Government	41,009,000	857,101	28,188,147	12,820,853
Charges for Current Services - Public Safety	12,370,000	1,005,827	7,867,931	4,502,069
Charges for Current Services - Judiciary	23,265,510	2,037,947	14,930,528	8,334,982
Reimbursements for Current Services - General Government	626,000	49,868	671,348	(45,348)
Reimbursements for Current Services - Public Safety	15,607,894	1,790,513	10,376,716	5,231,178
Reimbursements for Current Services - Judicial	6,414,769	976,366	5,048,019	1,366,750
Reimbursements for Current Services - Health	8,197,000	642,127	4,078,105	4,118,895
Intergovernmental - General Government	1,775,000	95,491	811,412	963,588
Intergovernmental - Public Safety	625,000	-	-	625,000
Intergovernmental - Streets and Highways	-	-	(a) 3,600,000	(3,600,000)
Intergovernmental - Judiciary	1,928,424	123,885	921,953	1,006,471
Intergovernmental - Health and Welfare	393,913	39,000	478,023	(84,110)
Miscellaneous	3,429,600	73,783	2,516,084	913,516
Interfund Transfers	17,057,093	332,003	4,974,667	12,082,427
<b>TOTAL</b>	<u>\$ 523,230,620</u>	<u>\$ 18,338,232</u>	<u>\$ 474,674,423</u>	<u>\$ 48,556,197</u>

(a) COG FY 17 funds received after close of FY 17 plus \$600,000 received from City of Dallas.

DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF MAY 31, 2018

**ASSETS**

Cash and Investments		\$ 259,277,766
Inventories, Stock Room		55,151
Net Receivables - County Taxes	-	
Net Receivables - Other	<u>7,641,000</u> (a)	
Subtotal Net Receivables	7,641,000	
Due from Other Governmental Units	<u>47,763</u>	
Total Receivables		7,688,763
Prepayments and other assets		-
<b>TOTAL ASSETS</b>		<u><u>\$ 267,021,680</u></u>

**LIABILITIES, RESERVES AND FUND BALANCES**

**LIABILITIES:**

Accounts Payable and Other Liabilities	4,394,848 (b)	
Due to Other Governmental Units	<u>530,049</u>	
<b>TOTAL LIABILITIES</b>		4,924,898

**FUND BALANCE**

**RESERVED:**

Inventory and Prepayment Reserves		55,151
Projects		122,360,412
General Fund - Encumbrances		-
Projects - Encumbrances		62,391,538
Other - Encumbrances		7,390,336

**UNRESERVED**

General Fund		-
Other Funds		<u>69,899,345</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 267,021,680</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the CAFR for the fiscal year ended September 30, 2017.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FUNDS NOT BUDGETED  
AS OF MAY 31, 2018

Exhibit F

FUND	BEGINNING BALANCE MAY 2018	ACTUAL MONTH OF MAY 2018	ENDING BALANCE MAY 2018	ENDING BALANCE MAY 2017
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ (211)	\$ (7,525)	\$ (7,736)	\$ 17,024
00130 Election Fund-Special	41,378	(3,997)	37,381	35,958
00170 Return Check Collection	(7,706)	(9,681)	(17,387)	(41,417)
00190 CMAQ-Congestion, Mitigation & Air	495,139	-	495,139	532,541
00210 DS Arbitrage Rebate	168	-	168	168
	<u>528,769</u>	<u>(21,203)</u>	<u>507,566</u>	<u>544,274</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00169 Historical Exhibit	-	-	-	-
00200 Judicial Fund	2,358,807	12,960	2,371,767	2,298,786
00201 Technology Fund	1,065,715	16,103	1,081,818	1,366,233
00202 Local Government Fund	17,038,112	(112,999)	16,925,113	15,062,143
00203 Local Official Fund	9,497,938	202,129	9,700,067	10,059,010
00204 Record Management Fund	24,789,917	689,372	25,479,289	22,504,866
00500 Payroll	2,350	(2,987)	(637)	(1,862)
00538 DA - Check Processing	179,616	906	180,523	145,165
00547 DA - State Forfeitures/Other	148,531	207	148,737	152,548
00704 Unallocated Tax	17,520,819	(232,459)	17,288,360	2,585,602
	<u>72,601,806</u>	<u>573,232</u>	<u>73,175,037</u>	<u>54,172,491</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00433 Tax Notes Series 2011	394,310	-	394,310	479,703
00440 Tax Notes Series 2013	10,914,385	-	10,914,385	10,914,385
00441 Combination Tax and Parking Series 2016	167,809,950	(2,775,048)	165,034,902	183,217,696
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>180,001,929</u>	<u>(2,775,048)</u>	<u>177,226,881</u>	<u>195,495,068</u>
<b>Road Funds:</b>				
00414 1995 Road Bond Fund	17,923	-	17,923	42,705
00418 Road Bond Series 1996	128,946	-	128,946	128,946
00424 Unlimited Tax Road Bonds Series	3,342,373	-	3,342,373	2,922,813
00427 Unlimited Tax Refunding & Improv	4,312,397	(278)	4,312,119	5,196,145
00481 Public Property Finance Obligati	86,303	-	86,303	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
00492 1992 Road Bond Fund	146,221	-	146,221	138,348
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>8,368,560</u>	<u>(278)</u>	<u>8,368,283</u>	<u>8,849,657</u>
Total Governmental Funds Cash and Investments	<u>\$ 261,501,064</u>	<u>\$ (2,223,297)</u>	<u>\$ 259,277,766</u>	<u>\$ 259,061,490</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

DALLAS COUNTY  
 APPROPRIATIONS  
 FUNDS NOT BUDGETED  
 FOR THE EIGHT MONTHS ENDED MAY 31, 2018

Exhibit G

FUND	ENCUMBRANCES	ACTUAL MONTH OF MAY 2018	YTD ACTUAL + ENCUMBRANCES
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00124 Jury Fund	\$ -	\$ -	\$ -
00125 Petit Jury Fund	472	7,525	23,678
00130 Election Fund-Special	-	-	-
00170 Return Check Collection	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
	<u>472</u>	<u>7,525</u>	<u>23,678</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00169 Historical Exhibit	-	-	-
00200 Judicial Fund	186,083	7,185	310,966
00201 Technology Fund	-	-	-
00202 Local Government Fund	1,908,149	450,503	6,644,633
00203 Local Official Fund	1,169,626	463,723	4,605,437
00204 Record Management Fund	4,126,478	366,808	9,224,005
00500 Payroll	-	-	-
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	-	2,143	30,819
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	-	-	-
00547 DA - State Forfeitures/Other	-	-	3,500
00704 Unallocated Tax	-	(260)	-
	<u>7,390,336</u>	<u>1,290,101</u>	<u>20,819,359</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	-	-
00440 Tax Notes Series 2013	-	-	-
00441 Combination Tax and Parking Series 2016	58,337,764	1,899,642	71,885,294
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687
	<u>58,406,451</u>	<u>1,899,642</u>	<u>71,953,981</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	16,304	-	41,087
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	3,962,399	72,312	4,972,547
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	6,383	-	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>3,985,087</u>	<u>72,312</u>	<u>5,020,017</u>
<b>Subtotal road funds</b>	<u>3,985,087</u>	<u>72,312</u>	<u>5,020,017</u>
<b>Subtotal capital project funds</b>	<u>62,391,538</u>	<u>1,971,954</u>	<u>76,973,998</u>
<b>Total</b>	<u>\$ 69,782,347</u>	<u>\$ 3,269,580</u>	<u>\$ 97,817,035</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE EIGHT MONTHS ENDED MAY 31, 2018

Exhibit H

FUND	ACTUAL MONTH OF MAY 2018	TOTAL YTD REVENUE
<b>GOVERNMENTAL FUNDS:</b>		
<b>Major Funds:</b>		
00124 Jury Fund	\$ -	\$ -
00125 Petit Jury Fund	-	-
00130 Election Fund-Special	-	-
00170 Return Check Collection	(9,681)	(14,772)
00190 CMAQ-Congestion, Mitigation & Air	-	-
00210 DS Arbitrage Rebate	-	-
	<u>(9,681)</u>	<u>(14,772)</u>
<b>Other Non-Major Governmental Funds:</b>		
<b>Special Revenue Funds:</b>		
00169 Historical Exhibit	-	-
00200 Judicial Fund	31,729	393,767
00201 Technology Fund	16,103	145,126
00202 Local Government Fund	209,743	8,807,032
00203 Local Official Fund	538,126	3,989,238
00204 Record Management Fund	895,266	6,081,333
00500 Payroll	-	-
00535 District Attorney Forfeiture	-	-
00538 DA - Check Processing	3,049	53,804
00540 DA - Forfeitures-Federal	-	-
00541 DA - Forfeitures-State	-	-
00547 DA - State Forfeitures/Other	207	1,143
00704 Unallocated Tax	-	-
	<u>1,694,222</u>	<u>19,471,443</u>
<b>Capital Project Funds (a):</b>		
<b>Permanent Improvement Funds:</b>		
00415 1995A Permanent Improvement	-	-
00433 Tax Notes Series 2011	-	-
00440 Tax Notes Series 2013	-	-
00441 Combination Tax and Parking Series 2016	-	-
00482 Permanent Improvement Bond Series	-	-
00493 1992A Permanent Improvement Bond	-	-
	<u>-</u>	<u>-</u>
<b>Road Funds:</b>		
00414 1995 Road Bond Fund	-	-
00418 Road Bond Series 1996	-	-
00424 Unlimited Tax Road Bonds Series	-	419,561
00427 Unlimited Tax Refunding & Improv	-	-
00481 Public Property Finance Obligati	-	-
00490 Unlimited Tax Road Bond Fund	-	-
00492 1992 Road Bond Fund	-	-
00494 Unlimited Tax Road Bond Fund	-	-
	<u>-</u>	<u>419,561</u>
<b>Total</b>	<u>\$ 1,684,541</u>	<u>\$ 19,876,232</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

**DALLAS COUNTY  
SUMMARY OF COUNTY BONDED INDEBTEDNESS  
AS OF MAY 31, 2018**

Exhibit I

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2018	\$ 15,170,000	\$ 4,480,638	\$ 19,650,638
2019	20,770,000	8,083,775	28,853,775
2020	21,050,000	7,076,225	28,126,225
2021	13,780,000	6,170,350	19,950,350
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 187,435,000</u>	<u>\$ 53,960,938</u>	<u>\$ 241,395,938</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FIDUCIARY AND AGENCY FUNDS  
AS OF MAY 31, 2018

Exhibit J

FUND	BEGINNING BALANCE MAY 2018	ACTUAL MONTH OF MAY 2018	ENDING BALANCE MAY 2018	ENDING BALANCE MAY 2017
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 8,548,250	\$ (2,811,192)	\$ 5,737,059	\$ 6,141,388
00166 State Report Interest Fund	1,119,255	1,251,511	2,370,766	2,188,121
00501 County Clerk-Special	9,827,832	23,534	9,851,367	8,794,998
00502 County Clerk-Trust	19,483,630	231,765	19,715,394	18,569,304
00503 District Clerk-Special	6,998,137	937,365	7,935,502	6,616,939
00504 District Clerk-Trust	28,034,678	(352,532)	27,682,146	24,545,824
00505 Sheriff-Special	384,303	(154,552)	229,751	944,655
00506 County Clerk Special Trust Fund	28,246,212	(1,236,302)	27,009,911	19,547,031
00532 Escrow Fund	17,647,415	(476,010)	17,171,405	17,869,825
00537 Youth Village Special Fund	522	-	522	521
00542 DA - Police Agencies	37,315	52	37,367	36,932
00543 Adult Probation-Restitution	3,177,851	(78,044)	3,099,807	2,649,352
00544 DA - Attorney General	27,052	38	27,089	26,774
00545 DA - Unadjudicated-Gambling	59,009	82	59,091	58,403
00546 DA - Forfeitures-Narcotics	84,321	2,693	87,014	177,773
00550 Justice of the Peace 1-1 Special	539,431	(6,356)	533,075	569,104
00551 Justice of the Peace 1-2 Special	153,522	(1,704)	151,818	152,876
00553 Justice of the Peace 3-3 Special	69,626	93	69,719	75,917
00554 Justice of the Peace 2-1 Special	405,867	(1,790)	404,077	405,150
00555 Justice of the Peace 2-2 Special	70,955	83	71,037	77,785
00556 Justice of the Peace 3-1 Special	21,970	(1,746)	20,224	12,615
00557 Justice of the Peace 3-2 Special	160,027	(320)	159,708	161,525
00559 Justice of the Peace 4-1 Special	49,916	(200)	49,716	48,379
00560 Justice of the Peace 4-2 Special	9,269	(7,115)	2,154	3,486
00561 Justice of the Peace 5-1 Special	25,144	(3,794)	21,350	22,746
00562 Justice of the Peace 5-2 Special	273,334	334	273,668	277,753
00570 Dallas County Housing Fin.	64,092	89	64,181	63,344
00571 Dallas County Housing Fin.	981,971	1,365	983,337	971,791
00580 Constable 1 Special Fund No. 580	51,425	12,972	64,397	18,408
00581 Constable 2 Special Fund No. 581	2,892	-	2,892	2,892
00582 Constable 3 Special Fund No. 582	18,862	(11,456)	7,405	6,167
00584 Constable 4 Special Fund No. 584	16,768	1,676	18,443	17,038
00586 Constable 5 Special Fund No. 586	38,702	(7,423)	31,279	31,139
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	142,051	(808)	141,243	172,324
00807 District Attorney Check Collection	518,651	-	518,651	495,890
00808 Child Support Clearing	13,331	(1,363)	11,968	11,880
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 127,303,650</b>	<b>\$ (2,689,054)</b>	<b>\$ 124,614,596</b>	<b>\$ 111,766,110</b>