

DALLAS COUNTY

Budget Snapshot

Fiscal Year 2023

Dallas County Commissioners Court

County Judge
Clay Jenkins

Commissioners

District 1: Dr. Theresa Daniel
District 2: Andrew Sommerman
District 3: John Wiley Price
District 4: Dr. Elba Garcia

DALLAS COUNTY COMMISSIONERS COURT



Commissioner Daniel
District 1



Commissioner Sommerman
District 2



Judge Jenkins
County Judge



Commissioner Price
District 3



Commissioner Garcia
District 4

**Watch Commissioners Court online
every 1st and 3rd Tuesday of each month at**

<https://dallascounty.civicweb.net/Portal/Video.aspx>

ADOPTED BUDGET SUMMARY

General Fund Budget

\$780,356,128

Other Funds

\$1,056,203,365

Total Budget (All Funds)

\$1,836,559,493

Emergency Reserves

\$81,937,393

Unallocated Reserve

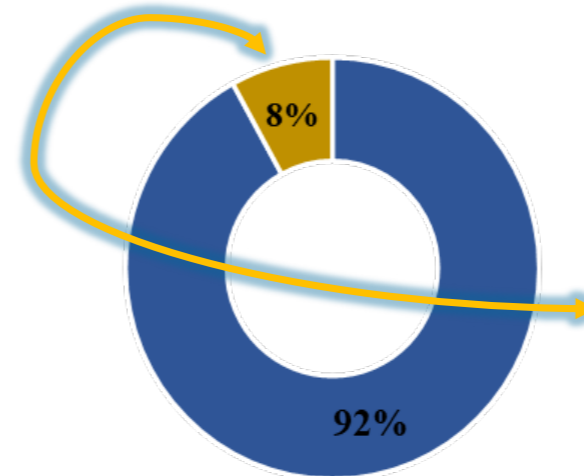
\$10,369,826

Total General Fund Reserves

\$92,307,219

The FY2023 General Fund Budget of \$780.3 million represents a \$53.6 million (7%) increase over the \$726.7 million FY2022 Adopted General Fund Budget.

The adopted budget contains a General Fund Unallocated Reserve of \$10.3 million and General Fund Emergency Reserves of \$81.9 million, each meeting the key targets established by Commissioners Court.



The budget is balanced at a tax rate of \$0.217946 cents per \$100 assessed valuation representing a decrease of \$0.01 from the FY2022 rate. The FY2023 recommended tax rate is the lowest it has been since FY2011.

Dallas County makes up **8%** of the total tax levy for a City of Dallas resident.

For additional information such as...

- ◇ Adopted Budget Documents
- ◇ Court Performance Reports
- ◇ Annual Budget Development Process

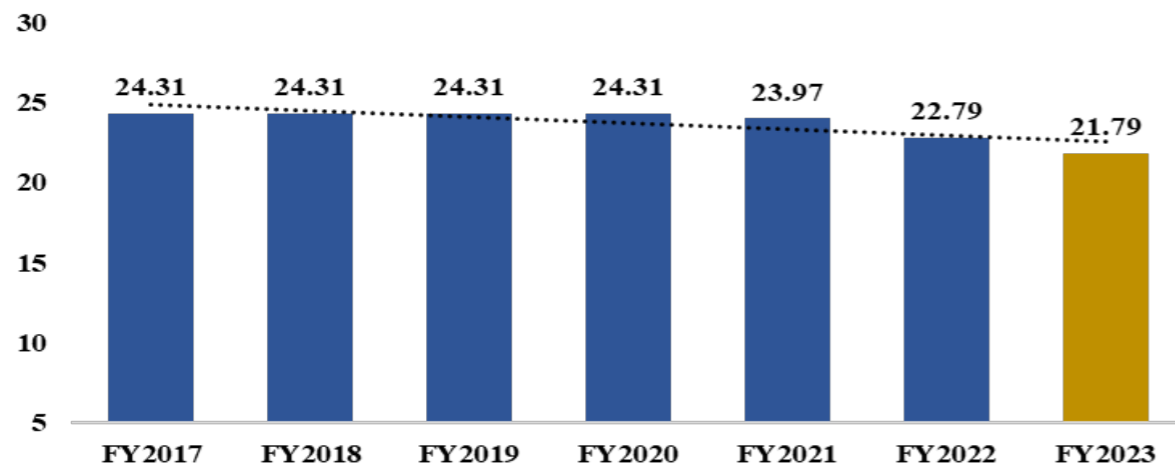
Please visit our Budget and Evaluation page at <https://www.dallascounty.org/departments/budget/>



PROPERTY TAX SUMMARY

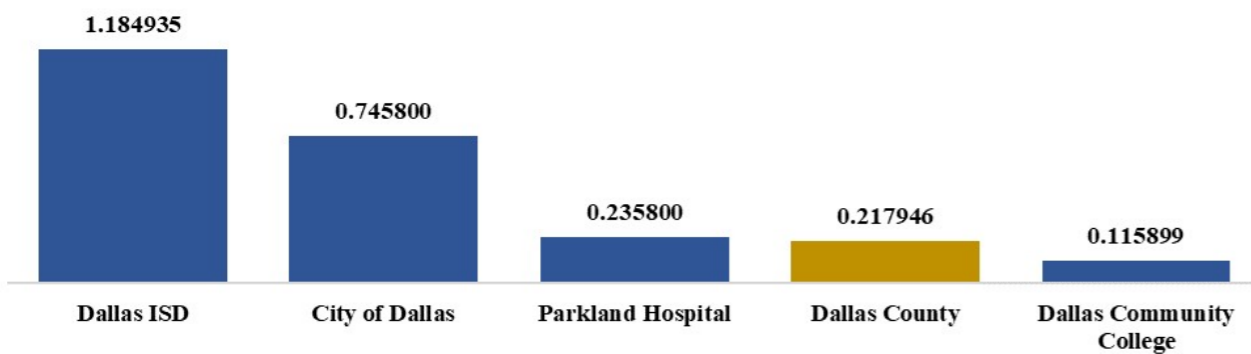
The FY2023 budget was adopted on September 9, 2022 per Court Order 2022-0973 with total General Fund expenditures of \$780.3 million, an increase of \$53.6 million (7%) over the \$726.7 FY2022 Adopted General Fund Budget. The following chart depicts the historical level of the County's property tax rate. Dallas County's Tax Rate continues to be one of the lowest of urban counties in Texas.

Property Tax Rate
(Cents per \$100 assessed valuation)

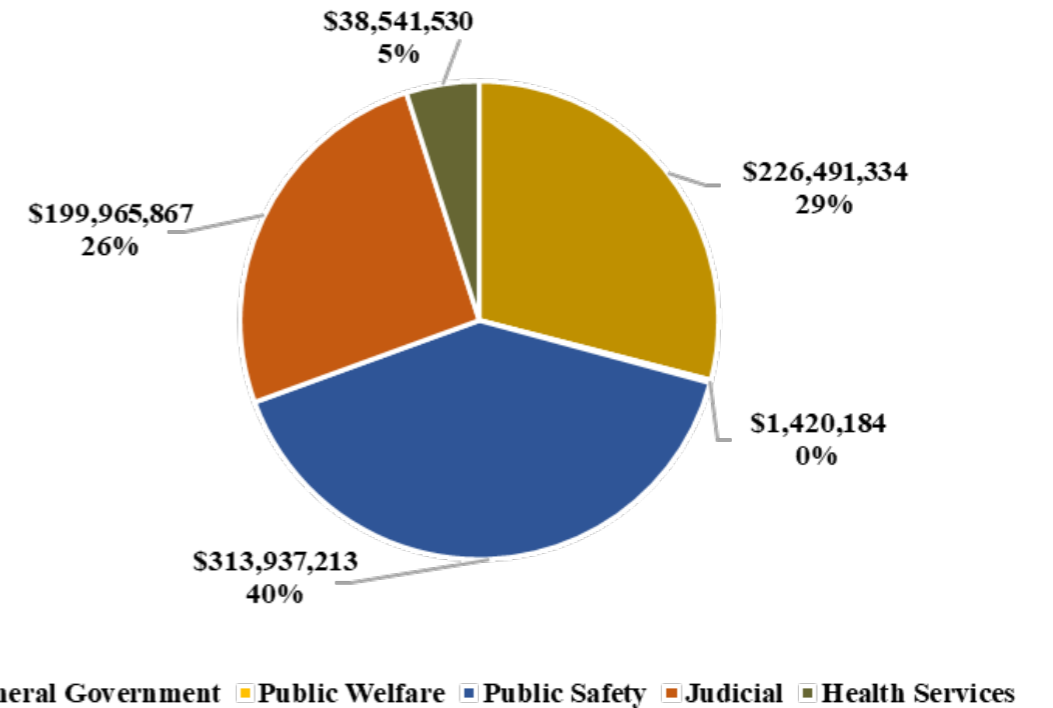


Property Tax 65 and Older/Disabled Taxpayers – During FY2023 Dallas County Commissioners Court approved an increase in the Homestead Property Tax Exemption for persons who are over 65 or older and disabled from \$69,000 to \$100,000 beginning with the 2022 tax year (CO 2022-0698).

2022 Tax Year Tax Rates for Property in Dallas County (Fiscal Year 2023)



DALLAS COUNTY ALLOCATIONS



The FY2023 adopted budget shows a general fund that allocates 40% of tax dollars to the program area of public safety. These areas include the Dallas County Sheriff's Department, five (5) Constable Precincts, The Southwestern Institute of Forensic Sciences, Community Supervision and Corrections, the Public Service Program, Building Security, Homeland Security and Emergency Management, Fire Marshal, and Unincorporated Area Services.



DALLAS COUNTY CREDIT RATING



Dallas County conducts its financial affairs pursuant to a policy statement that is approved by the Commissioners Court and reviewed periodically. The policies contained in this statement are carefully followed and are a key factor in the County's superior bond ratings.

The maintenance of a reserve balance in excess of 10.5% of budgeted expenditures is the cornerstone of the County's financial policies and a key to retaining the AAA/Aaa ratings from the major bond rating companies. Other important policies are a limitation on debt service to 25% of resources and a limitation on the amount of reserves that can be utilized to balance the budget in each year.

Dallas County remains extremely strong financially as reflected in the Moody's Investor Services, Inc. The county maintained its double AAA bond rating throughout this year. Standard and Poor's and Moody's Investor Services attributed the county's top rating to its large corporate tax base, strong financial management policies, formal investment and reserve policies, and healthy reserves in the General Fund and General Debt Service Fund. The operating impact of maintaining a double AAA rating has resulted in significant savings of interest costs related to debt issued by the county. New debt was issued in FY2022, which provides funding primarily needed for planned capital projects. Dallas County issued its \$150,000,000 Certificates of Obligation, Series 2022.

FREQUENTLY ASKED QUESTIONS

- **What is the purpose of the county budget?**

The budget is an annual financial plan for Dallas County. It specifies the level of county services to be provided in the coming year and the resources, including personnel positions, capital expenditures, and operating expenses needed to provide these services. It reflects the policies and priorities set by Commissioners Court.

- **What does General Fund mean?**

The term general fund refers to the expenditures and revenues associated with the delivery of services by county agencies funded with several different revenue sources. General government services which includes all County Administration and Management Services (i.e., Tax Assessor, County Auditor, County Administrator, Office of Budget and Evaluation, etc.).

- **How much is the FY 2023 Budget?**

The FY2023 budget was adopted on September 9, 2022 per Court Order 2022-0973. The Adopted Budget for FY2023 totals \$1.84 billion, representing a \$266.2 million increase from FY2022 Adopted All Funds Budget of \$1.57 billion.

- **How can I get a copy of the county budget?**

Visit our Office of Budget and Evaluation website at <https://www.dallascounty.org/departments/budget/> where you can locate our Fiscal Year Budget tab.

- **What does fiscal year mean?**

A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. Dallas County's budget is based on an annual fiscal year that starts October 1st and runs through September 30th.

- **Who determines the taxable value of property?**

The Dallas Central Appraisal District (DCAD) annually assesses the taxable value of all property in Dallas County.

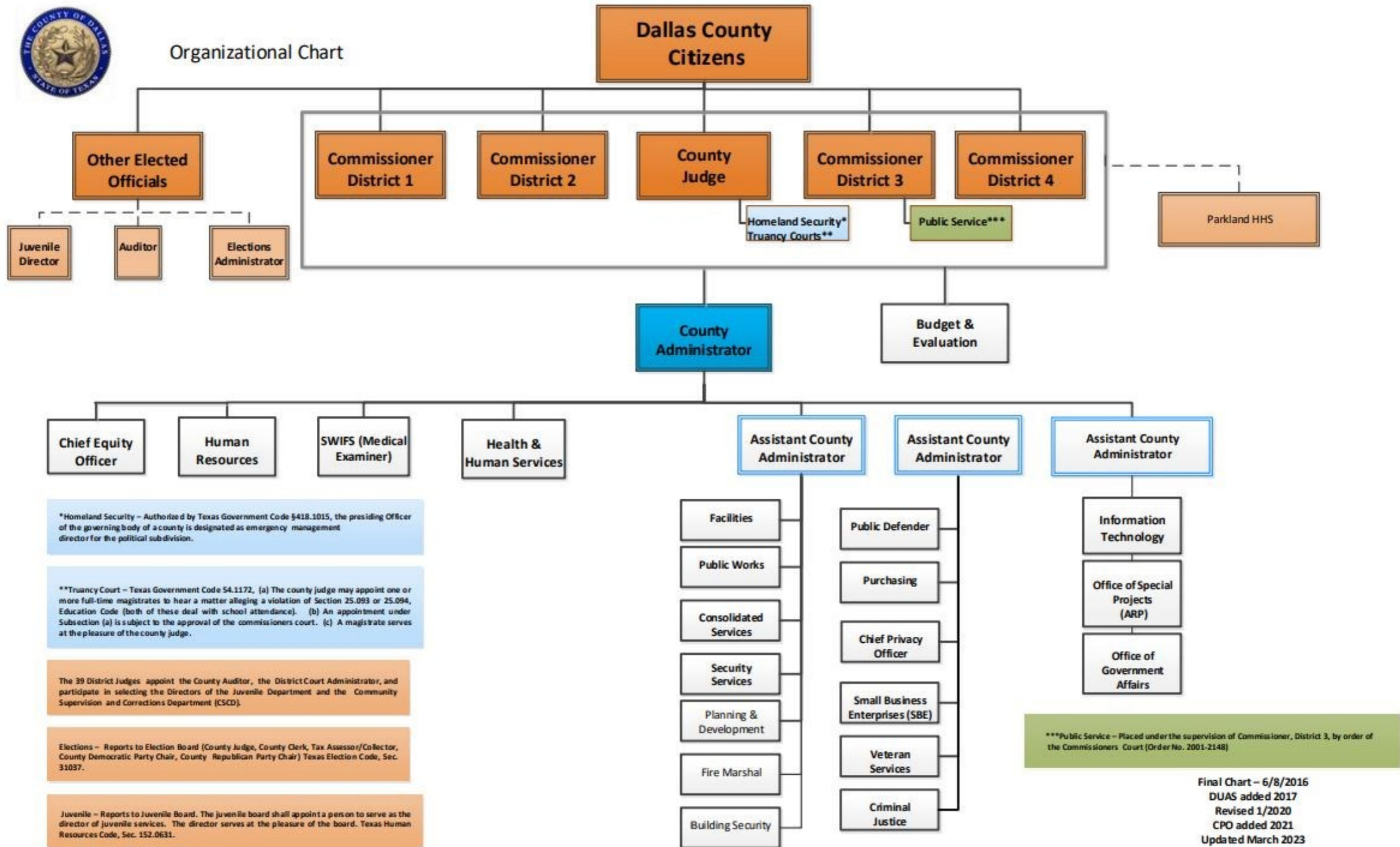
- **Where can I find more information about Dallas County?**

You can find more information about Dallas County by visiting our website at <https://www.dallascounty.org/>

5. D 4. B 3. B 2. C 1. D



Organizational Chart



***Homeland Security** – Authorized by Texas Government Code §418.1015, the presiding Officer of the governing body of a county is designated as emergency management director for the political subdivision.

****Truancy Court** – Texas Government Code 54.1172, (a) The county judge may appoint one or more full-time magistrates to hear a matter alleging a violation of Section 25.093 or 25.094, Education Code (both of these deal with school attendance). (b) An appointment under Subsection (a) is subject to the approval of the commissioners court. (c) A magistrate serves at the pleasure of the county judge.

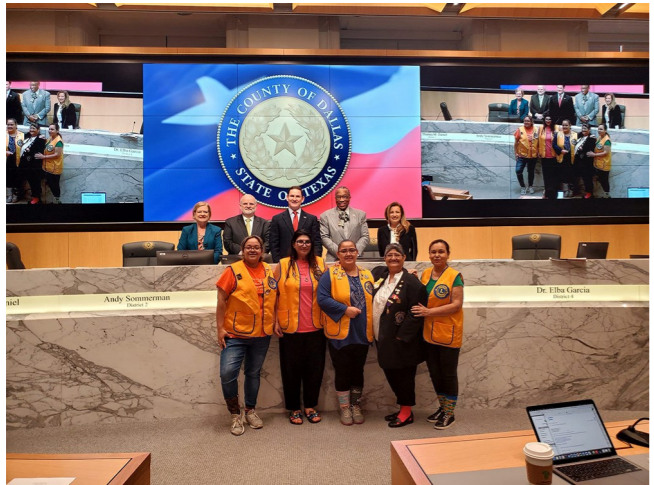
The 39 District Judges appoint the County Auditor, the District Court Administrator, and participate in selecting the Directors of the Juvenile Department and the Community Supervision and Corrections Department (CSCD).

Elections – Reports to Election Board (County Judge, County Clerk, Tax Assessor/Collector, County Democratic Party Chair, County Republican Party Chair) Texas Election Code, Sec. 31037.

Juvenile – Reports to Juvenile Board. The juvenile board shall appoint a person to serve as the director of juvenile services. The director serves at the pleasure of the board. Texas Human Resources Code, Sec. 152.0631.

***Public Service -- Placed under the supervision of Commissioner, District 3, by order of the Commissioners Court (Order No. 2001-2148)

Final Chart – 6/8/2016
 DUAS added 2017
 Revised 1/2020
 CPO added 2021
 Updated March 2023



LET'S TEST WHAT YOU'VE LEARNED!

1. The Dallas County property tax rate for the Year 2023 is?
 - A. 0.794629
 - B. 0.235800
 - C. 1.310600
 - D. 0.217946
2. The largest funded program area in Dallas County is?
 - A. Public Health
 - B. Justice Administration
 - C. Public Safety
 - D. General Government
3. Dallas County has a current Moody's Investor Services bond rating of?
 - A. Baa1
 - B. AAA
 - C. A3
 - D. BBB+
4. Dallas County Commissioners raised the Homestead Property Tax Exemption from _____ to _____?
 - A. \$50,000 to \$65,000
 - B. \$69,000 to \$100,000
 - C. \$65,000 to \$80,000
 - D. \$50,000 to \$100,000
5. Which Dallas County Commissioner is located in District 2?
 - A. Commissioner Dr. Elba Garcia
 - B. Commissioner Dr. Theresa Daniel
 - C. Commissioner John Wiley Price
 - D. Commissioner Andy Sommerman

"Delivering exceptional services that promote a thriving community"