



OFFICE OF THE CITY AUDITOR

FISCAL YEAR 2024
RECOMMENDED AUDIT WORK PLAN

December 13, 2023

MARK S. SWANN
CITY AUDITOR

The Office of the City Auditor shines light on City government operations.



FISCAL YEAR 2024 RECOMMENDED AUDIT WORK PLAN

The Office of the City Auditor's mission is to collaborate with elected officials and employees to elevate public trust in government by providing objective assurance, investigation, and advisory services.

The City of Dallas (City) Office of the City Auditor performs work for and under the direction of the Dallas City Council. The Fiscal Year 2024 Recommended Audit Work Plan (Audit Plan) is designed to address risks related to the delivery of City services and satisfy responsibilities established by the Dallas City Charter, meet the needs of the City Council, and outline the professional services that the Office of the City Auditor plans to initiate and/or complete during the Fiscal Year 2024.

This Audit Plan is based on a risk prioritization assessment updated in Summer 2023 and requests received from City management, council members, and audit staff. The Audit Plan attempts to identify the risks that matter and provide City-wide audit coverage by allocating 21,000 resource hours to complete 19 audit or attestation engagements and other advisory services.

This Audit Plan is a working document in which the City Auditor is authorized to amend the Audit Plan when deemed necessary by the City Auditor's professional judgment. The City Council will be notified concerning additions to, deletions, or other changes to this Audit Plan. The Audit Plan includes audits, attestation engagements, and other advisory services.

AUDIT AND ATTESTATION SERVICES

The Office of the City Auditor complies with generally accepted government auditing standards when performing audits and attestation engagements. These standards provide a framework for conducting high-quality audits and attestation engagements with competence, integrity, objectivity, and independence. The types of audits and attestation engagements performed under these standards include:

PERFORMANCE AUDITS

The Office of the City Auditor conducts performance audits to provide objective analysis to assist City management, and those charged with governance and oversight to: (1) improve program performance and operations; (2) reduce costs; (3) facilitate decision-making by parties with responsibility to oversee or initiate corrective action; and, (4) contribute to public accountability. Performance audit objectives vary widely and can include assessments of program effectiveness, economy, and efficiency; internal control; compliance; and prospective analyses.

ATTESTATION ENGAGEMENTS

The Office of the City Auditor conducts attestation engagements to address a broad range of financial or non-financial objectives. An attestation engagement results in an examination, a review, or an

agreed-upon procedures report on a subject matter or an assertion about a subject matter that is the responsibility of another party.

FINANCIAL AUDITS

The Office of the City Auditor conducts financial audits to provide an independent assessment of whether an entity's reported financial information (e.g., financial condition, results, and use of resources) is presented fairly and follows recognized criteria. Financial audits provide users with statements concerning the reliability of information and provide information about internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

OTHER PROFESSIONAL SERVICES

The Office of the City Auditor provides other professional services which may or may not be performed following generally accepted government auditing standards. These additional professional services include:

CITY COUNCIL SUPPORT

The Office of the City Auditor is authorized to conduct audits, attestation engagements, or other professional services for individual City Council Members, provided the request will not impact the completion of the Audit Plan. If in the judgment of the City Auditor, a recommendation will impact the completion of the Audit Plan, the City Auditor is to request that the Council Member submit the request in writing for consideration and approval by the Government Performance & Financial Management Committee, or its equivalent, and the City Council as an amendment to the Audit Plan. All work products will be produced at the direction of the City Auditor.

MANAGEMENT ASSISTANCE

The Office of the City Auditor is authorized to perform audits and attestation services, and other professional services at the request of City management to assist in carrying out City management's responsibilities. These services may include, but are not limited to, providing technical advice, such as participating in committees, task force groups, panels, and focus groups. The Office of the City Auditor may provide City management assistance based on consideration of the impact on auditor independence and audit plan completion.

INDEPENDENCE DISCLOSURES

Section 40-A.2. (c)(C) of the Dallas City Code designates the City Auditor as a voting member of the Employees' Retirement Fund Board of Trustees. Generally accepted government auditing standards require the Office of the City Auditor to disclose impairments to independence. The Office of the City Auditor lacks independence concerning any audit work that might be conducted at the Employees' Retirement Fund. If applicable, the effects of this independence concern on audit work will be identified in any final reports.

COMPETENCY AFFIRMATION

The City Auditor reviewed the recommended Audit Plan. The City Auditor believes the Office of the City Auditor staff and contracted specialists possess adequate professional competence to address potential audit engagement objectives. Also, the City Auditor believes the Office of the City Auditor can maintain objectivity while performing the recommended audit engagements.

Audit engagements shaded in green will be prioritized to start when resources are available.

No.	Department/ Division	Topic	Preliminary Objective(s)	Hours Estimate	Requested or Suggested
Fiscal Year 2024 Audit Work Plan					
1	Building Services	Energy Management – Electric & Natural Gas	→ Are management controls to monitor the efficient use and payment for electric and natural gas utilities working?	900	
2	City Attorney's Office	Inspector General Division Workforce Staffing Levels	→ What are the processes and policies driving workload demand? → Are the current work processes efficient? → What is the threshold for taking on additional integrity related alerts?	900	Council Members Ridley / West
3	City Controller's Office / Procurement Services	Unusual Financial Transactions	→ Are there duplicate payments without refunds? → Are there employees and vendors with matching banking information? → Are there unusual credit card or travel card purchases? Are they for the public good? → Are there any unexplainable duplicate tax identification numbers in the vendor address master file? → Are there unexplainable additions, deletions, or changes to the vendor address master file? → Are City vendors complying with business license requirements?	900	
4	Dallas Fire-Rescue / Dallas Police / Information and Technology Services - 911	911 Communications	→ Are 911 calls received and responded to timely? → Are 911 calls coded correctly and consistently? → Are performance measures accurately captured, tracked, and reported to appropriate parties to evaluate and manage actual performance?	900	

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No.	Department/ Division	Topic	Preliminary Objective(s)	Hours Estimate	Requested or Suggested
Fiscal Year 2024 Audit Work Plan					
			→ Are 911 center employees trained to meet job expectations and monitored to ensure proper protocols and procedures are followed?		
5	Dallas Police / City Marshal's Office	Firearms, Ammunition, and Equipment Tracking	→ Are controls and procedures in place to ensure firearms, ammunition, and equipment are procured, received, identified, recorded, tracked, secured, and disposed of (if required) in accordance with applicable requirements? → Do policies and procedures related to firearms, ammunition, and equipment inventory conform to guidelines set forth by The Commission on Accreditation of Local Law Enforcement Agencies?	900	
6	Human Resources	Terminated Employee Benefits Cancellation	→ Are City benefits cancelled timely for terminated employees?	900	Inspector General Division City Attorney's Office
7	Human Resources / Civil Service	Human Capital Management	→ Do the City-wide talent retention and development practices reflect best practices?	900	Council Members Willis / Schultz / Mendelsohn
8	Information and Technology Services - Data	Directory Services – City Domain	→ Is Active Directory implementation and management security design effective? → Is city domain user-provisioning managed, and access maintained using the principle of least privilege? → Do controls exist to enforce contractor network account authentication, access, and removal at end of the contract service term?	900	
9	Information and Technology Services - Data / City Controller's Office	System Implementation Projects – Core Financial System	→ Do controls exist so the implementation of the Core Financial System Upgrade will satisfy business requirements, ensure data security, and include segregation of duties?	500	

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No.	Department/ Division	Topic	Preliminary Objective(s)	Hours Estimate	Requested or Suggested
Fiscal Year 2024 Audit Work Plan					
10	Information and Technology Services - Data / Development Services	System Implementation Projects – DallasNow Permitting System	→ Do controls exist so the implementation of the DallasNow permitting system will satisfy business requirements, ensure data security, and include segregation of duties?	500	
11	Information and Technology Services - Data, and Other Departments	Technical Debt	→ What is the City's technical debt? → What are the consequences of technical debt for the City?	900	Information and Technology Services Department
13	Multiple Departments	Fiscal Year Budget Revenue Estimates	→ Does the City of Dallas have effective processes to ensure reasonable proposed budget revenues are included in the City Manager's <i>Fiscal Year 2024-25 Proposed Annual Budget</i> ?	900	Chief Financial Officer
12	Multiple Departments – Codes / Sanitation / Transportation	311 Customer Service Level Agreements	→ Is the Codes Department achieving agreed upon 311 customer level service agreement response times? → Is the Sanitation Department achieving agreed upon 311 customer level service agreement response times? → Is the Transportation Department achieving agreed upon 311 customer level service agreement response times?	900	
14	Office of Budget & Management Services	Franchise Fees Compliance	→ Verify franchise fees (which may include utilities, cable, and telephone), identified by a third-party vendor on a percentage of recovery basis, are received by the City and vendor invoices are accurate.	300	Chief Financial Officer
15	Office of Budget & Management Services	Sales/Use Tax Compliance	→ Verify sales/use taxes, identified by a third-party vendor on a percentage of recovery basis, are received by the City and vendor invoices are accurate.	300	Chief Financial Officer

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No.	Department/ Division	Topic	Preliminary Objective(s)	Hours Estimate	Requested or Suggested
Fiscal Year 2024 Audit Work Plan					
16	Office of Environmental Quality and Sustainability	Climate Action Plan	<ul style="list-style-type: none"> → Does the Climate Action Plan prioritize activities that will have the most impact? → Are oversight mechanisms in place to help the City meet its Climate Action Plan goals? → Is the Office of Environmental Quality and Sustainability reporting regularly on its progress toward Climate Action Plan Goals? 	900	Council Member Schultz
17	Office of Homeless Solutions	Homeless Response System Strategy and Coordination	<ul style="list-style-type: none"> → Is the Office of Homeless Solutions making progress toward its strategic goals? <ul style="list-style-type: none"> ○ Is the scattered site housing model working to keep people housed? ○ Is the City adding additional housing units with wrap-around services? ○ Are the people and families provided housing assistance by the Office of Homeless Solutions Rapid ReHousing Program during fall 2021 still living in housing in fall 2023? → Are the key partners in the regional effort to end homelessness able to provide sufficient emergency shelter space? → Describe procedures to count people experiencing homelessness for the City and compare to other major urban Texas cities for potential improvements? 	900	Council Member(s) Mendelsohn / Moreno
18	Parks & Recreation / Library	Youth Services	<ul style="list-style-type: none"> → Are there opportunities to increase the effectiveness of the City's limited youth services resources? → Is the City coordinating with other service providers to reduce duplication of services? 	900	

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No.	Department/ Division	Topic	Preliminary Objective(s)	Hours Estimate	Requested or Suggested
Fiscal Year 2024 Audit Work Plan					
19	Public Works	Infrastructure Design and Construction Standards	→ Do controls ensure infrastructure (street paving, storm drainage, bridge, and culvert) construction aligns with City Code Section 51A-8.601(b), General Standards?	900	Council Member West

No.	Department/ Division	Topic	Potential Objective(s)	Hours Estimate	Requested or Suggested
In-Progress Engagements from Fiscal Year 2023 Audit Work Plan					
1	311	311 Customer Service	→ Does the 311 Call Center Answer Calls and Forward Resident Concerns to City Departments Timely and Accurately?	700	
2	City Manager's Office	Housing Inventory	→ What is the number of single-family housing units in the City? → What is the number of multi-family housing units in the City? → What is the three-year average of additions and reductions for single-family housing units? → What is the three-year average of additions and reductions for multi-family housing units? → Is the City adding sufficient housing attainable for people exiting homelessness?	60	Council Members Mendelsohn / Schultz
4	Dallas Fire-Rescue	Payroll Process	→ Are there controls to ensure worked hours are approved and accurately recorded? → Are there controls to ensure pay rates are approved and accurately recorded?	300	Council Member Ridley

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No.	Department/ Division	Topic	Potential Objective(s)	Hours Estimate	Requested or Suggested
In-Progress Engagements from Fiscal Year 2023 Audit Work Plan					
5	Dallas Fire-Rescue	Uniform Personnel Recruitment and Candidate Selection	<ul style="list-style-type: none"> → Are candidate sourcing strategies and community outreach effective? → Does the candidate selection process reflect best practices and promote a quality hire? 	40	Council Members Willis / Schultz / Mendelsohn
6	Dallas Police	Body-Worn and In-Car Camera Operations	<ul style="list-style-type: none"> → Are controls in place to ensure body-worn camera users comply with the Dallas Police Department's directives for body-worn cameras? → Are controls in place to ensure compliance with the Dallas Police Department's directives for in-car cameras? 	200	
7	Dallas Police	Uniform Personnel Recruitment and Candidate Selection	<ul style="list-style-type: none"> → Are candidate sourcing strategies and community outreach effective? → Does the candidate selection process reflect best practices and promote a quality hire? 	40	Council Members Willis / Schultz / Mendelsohn
8	Dallas Water Utilities	Wastewater Collections and Treatment	<ul style="list-style-type: none"> → Are environmental reports for wastewater collection and treatment supported by evidence and submitted on time? 	600	
9	Housing and Neighborhood Revitalization	Home Buying and Preservation Assistance	<ul style="list-style-type: none"> → Does the Homebuyer Assistance Program: (1) align with governance requirements and, (2) meet the City's objectives for the program? 	240	
10	Human Resources / Civil Service	Personnel Appeals	<ul style="list-style-type: none"> → Are policies and procedures effective in ensuring the fair application of internal employee appeals and appeals of terminations and demotions of City employees? 	200	Council Members Willis / Schultz / Mendelsohn

Audit engagements shaded in green will be prioritized to start when resources are available.

No.	Department/ Division	Topic	Potential Objective(s)	Hours Estimate	Requested or Suggested
In-Progress Engagements from Fiscal Year 2023 Audit Work Plan					
11	Human Resources / Civil Service	Talent Acquisition	<ul style="list-style-type: none"> → Is the talent acquisition process efficient? → Are candidate sourcing strategies and community outreach effective? → Does the candidate selection process reflect best practices and promote a quality hire? → Are candidate sourcing strategies aligned with the City's diversity strategy? 	120	Council Members Willis / Schultz / Mendelsohn
12	Multiple Departments	Domestic Violence Prevention and Response Coordination and Effectiveness	<ul style="list-style-type: none"> → Are the City of Dallas' efforts to combat domestic violence aligned with best practices? 	900	
13	Office of Bond and Construction Management / Dallas Fire-Rescue / Dallas Public Library	Capital Projects	<ul style="list-style-type: none"> → Are controls implemented to ensure fiscal management and administrative oversight for individual major construction projects? → Are costs charged to the construction project supported, reviewed, and approved? → Are costs closed out and capitalized in the City's fixed asset records? → How was the funding level for the project determined and was the funding level adequate? 	400	
14	Office of Emergency Management	Emergency Management Operations Center Activation	<ul style="list-style-type: none"> → Is the activation of the Office of the Emergency Management Operations Center following procedures? → Are plans and policies for activation current? 	600	

Audit engagements shaded in green will be prioritized to start when resources are available.

No.	Department/ Division	Topic	Potential Objective(s)	Hours Estimate	Requested or Suggested
In-Progress Engagements from Fiscal Year 2023 Audit Work Plan					
15	Procurement Services	Procurement Marketing Practice	<ul style="list-style-type: none"> → Do the procurement marketing initiatives reflect best practices to promote competition and competitive pricing? → Are scopes of work or specifications written to promote competition and competitive pricing? 	650	
16	Sanitation Services	Personnel	<ul style="list-style-type: none"> → Are department procedures effective in ensuring the fair application of personnel decision-making processes (hiring, promotion, discipline, termination, etc.)? → Do department procedures support fairness in the assignment of equipment, work assignments, and other personnel benefits (Uniform Vouchers, etc.)? 	700	Council Member Mendelsohn
17	Small Business Center	Minority and Women-Owned Business Enterprise Participation	<ul style="list-style-type: none"> → Are City procurements meeting the City's goals for Minority and Women-Owned Business Enterprise participation? → If goals are not met, is the City documenting the good faith effort? 	350	

Audit engagements shaded in green will be prioritized to start when resources are available.

No.	Department/ Division	Topic	Potential Objective(s)	Hours Estimate
Prescribed Assurance or Other Services				
1	Multiple Departments	Special Audits	Conduct audits under <i>Chapter IX, Section 4</i> of the City Charter of officers who vacate their offices due to death, resignation, removal, or expiration of term.	600
2	Multiple Departments	Attestations	Conduct audits under City Administrative Directive 4.5 - <i>Contracting Standards and Procedures</i> , of all construction projects with an estimated contract award of \$50 million and greater, before City Council consideration.	1,500
3	Multiple Departments	Prior Audit Follow-Up	City Auditor Responsibilities and Administrative Procedure Requirements to evaluate City Management's implementation of high-impact prior audit recommendations.	2,000
4	Multiple Departments	Council and Management Assistance	Unplanned assurance or advisory services requested by the Mayor, Council Members, or City management. Review Council annual attendance records in accordance with <i>Council Rules of Procedures 4.13</i> .	400

Audit Plan Total Estimated Work Hours	25,700
Available Resource Work Hours	21,000
Office of City Auditor Hourly Blended Rate¹	\$119
Co-sourcing Partners Hourly Blended Rate²	\$198

¹ *Fiscal Year 2023 Full Cost Allocation Report*, less professional services, divided by fiscal year direct hours of 21,811.

² Calculated based on past service deliver orders with co-sourcing partners, Baker Tilly and Weaver.

FY 2024 Dallas Citywide Inherent Risk Prioritization Worksheet

Department	Risk Impact Score	On Audit Plan	FY 2023-24 Budget	FY2022-23 Forecast Salary	FY 2023-24 Total Capital, Supplies, & Services	FY 2023-24 Budget Revenue	FY 2023-24 Recommended Positions	Last Audit
Sanitation Services	40	✓●	153,689,531	24,989,328	97,773,230	152,709,535	629	FY23-FY22
Dallas Fire-Rescue	39	✓●●●●	413,919,075	198,718,528	52,068,988	49,981,636	2,555	FY23-FY22
Dallas Water Utilities	39	●	791,275,376	76,046,200	726,215,110	791,276,133	1,563	FY23-FY22
Public Works	37	✓	100,096,542	20,574,845	70,731,234	20,563,289	593	FY23-FY22
Development Services	36	✓	53,952,347	20,097,353	34,181,486	45,465,884	372	FY23-FY22
Aviation	34		184,286,553	17,988,753	143,872,628	182,046,313	368	FY23-FY22
City Marshal's Office	34	✓	31,537,330	8,764,611	17,157,933	-	207	FY15=>
Code Compliance	34	✓	45,202,288	21,997,192	12,755,450	14,614,784	490	FY21-FY20
Dallas Police Department	34	✓✓●●	661,989,893	320,270,071	105,203,739	6,305,474	4,365	FY23-FY22
Equipment & Fleet Management	34		71,794,210	12,724,721	58,059,547	68,778,781	273	FY23-FY22
Transportation	33	✓	59,358,508	9,836,764	40,027,819	11,064,895	216	FY23-FY22
Dallas Water Utilities - SDM	32		80,093,972	13,552,191	63,353,978	80,093,972	281	FY23-FY22
Information & Technology Services - Data	32	✓✓✓✓✓	131,784,124	16,408,663	88,954,495	121,639,867	228	FY23-FY22
Park & Recreation	32	✓	125,002,400	35,284,537	63,501,083	14,553,750	1,627	FY21-FY20
Information & Technology Services - Radio	31		18,873,781	1,738,431	14,362,234	22,264,018	30	FY15=>
Building Services	30	✓✓	31,290,010	9,444,516	21,373,044	909,011	200	FY17-FY16
Court Services	30		8,223,548	2,329,833	4,560,969	13,714,659	54	FY17-FY16
City Attorney's Office	28	✓	23,830,610	14,613,158	2,327,020	850,239	176	FY23-FY22
Convention & Event Services	28		137,145,998	2,027,257	124,351,410	137,145,998	43	FY19-FY18
Office of Arts & Culture	28		24,003,069	3,465,298	23,414,754	2,271,462	118	FY17-FY16
Dallas Animal Services	27		19,286,548	8,208,844	6,658,056	127,831	194	<= FY2022
Information & Technology Services - 911	26	✓	12,866,761	525,713	13,423,352	12,897,076	7	FY15=>
Office of Integrated Public Safety Solutions	26		5,822,887	1,683,105	2,445,087	-	34	FY15=>
City Controller's Office	23	✓✓	10,074,491	5,488,827	2,791,551	110,000	77	FY23-FY22
Human Resources	23	✓✓●●	9,451,942	3,982,024	3,262,391	-	116	FY23-FY22
Judiciary	23		4,469,376	2,404,454	743,927	-	57	FY15=>
Library	22	✓●	43,489,755	17,711,626	13,929,104	352,100	468	FY21-FY20
Office of Community Care	22		10,114,699	2,834,672	5,912,613	1,490,000	52	FY21-FY20
Office of Homeless Solutions	22	✓	16,850,149	2,458,820	13,812,073	1,000,000	44	FY21-FY20

✓ - FY2024 Audit Work Plan
 ● - In progress carry over from FY2023 Audit Work Plan

FY 2024 Dallas Citywide Inherent Risk Prioritization Worksheet

Department	Risk Impact Score	On Audit Plan	FY 2023-24 Budget	FY2022-23 Forecast Salary	FY 2023-24 Total Capital, Supplies, & Services	FY 2023-24 Budget Revenue	FY 2023-24 Recommended Positions	Last Audit
Planning & Urban Design	22		8,024,033	4,232,879	1,005,873	37,300	71	FY15=>
Budget & Management Services	21	✓✓✓	4,478,708	2,738,020	641,875	1,619,172,636	39	FY23-FY22
Bond & Construction Management	20	●	22,043,477	11,089,623	6,759,979	3,599,027	17	FY23-FY22
Express Business Center	20		2,152,280	537,172	2,805,609	2,868,790	10	FY15=>
Office of Environmental Quality and Sustainability	20	✓	5,685,276	6,453,753	8,569,624	191,998	106	FY23-FY22
Aviation - Transportation Regulation	19		546,131	219,222	239,633	546,131	5	FY21-FY20
Communications, Outreach, and Marketing	19		4,389,553	2,044,703	763,101	-	31	FY15=>
Office of Economic Development	19		3,679,042	3,472,014	2,180,923	30,000	41	FY15=>
311 Customer Service	18	●	6,407,274	4,824,118	2,142,556	-	138	FY23-FY22
Data Analytics & Business Intelligence	18		6,108,162	3,226,884	947,717	-	45	FY15=>
Housing & Neighborhood Revitalization	18	●	6,920,100	1,664,877	2,781,807	463,267	26	FY23-FY22
Office of Risk Management	18		6,576,610	3,827,242	1,165,745	6,576,610	56	FY23-FY22
City Manager's Office	17	●	3,389,700	2,307,504	479,410	-	18	FY17-FY16
City Secretary's Office	17		5,455,680	1,924,450	3,479,908	20,000	25	FY21-FY20
Mayor & City Council	17		7,587,447	4,035,377	1,365,054	-	70	FY23-FY22
Office of Emergency Management	17	●	1,251,963	486,716	894,644	-	6	FY23-FY22
Office of Equity & Inclusion	16		3,842,488	1,748,905	1,272,273	-	23	FY15=>
Procurement Services	15	✓●	3,500,823	1,592,748	613,811	225,000	34	FY23-FY22
Civil Service	14	●●	3,015,530	1,658,989	601,894	-	26	FY23-FY22
Employee Benefits	14		2,175,603	771,776	1,034,216	2,175,603	12	FY15=>
Small Business Center	13	●	4,102,059	1,350,899	1,777,963	-	21	FY23-FY22
Municipal_Radio	12		636,398	124,479	743,788	636,398	1	FY15=>
Office of Community Police Oversight	12		863,890	306,825	127,579	-	7	FY23-FY22
Office of Historic Preservation	12		-	403,871	658,299	-	-	FY15=>
City Auditor's Office	11		3,320,456	1,858,749	704,835	-	21	FY23-FY22
Office of Government Affairs	11		1,112,725	629,418	280,363	-	9	FY15=>
Office of Community Development	6		1,011,271	-	-	-	9	0

Other Potential Auditable Entities Not Assessed

✓	- FY2024 Audit Work Plan			
●	- In progress carry over from FY2023 Audit Work Plan			

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Department	Risk Impact Score	On Audit Plan	FY 2023-24 Budget	FY2022-23 Forecast Salary	FY 2023-24 Total Capital, Supplies, & Services	FY 2023-24 Budget Revenue	FY 2023-24 Recommended Positions	Last Audit
Debt Service Fund - Other Expense			28,006,000					
Capital Outlay		●	247,812,000					
Non-Departmental			135,555,548	-	147,131,590	105,665,517	-	
			<i>FY 2022 Fund Balance</i>					
Trust Funds								
Employees' Retirment Fund			4,093,215,000					
Dallas Police and Fire Pension System			2,157,840,000					
Police and Fire Supplemental Pension Fund			18,660,000					
Permanent Funds (Samuell Park, Grauwler Momorial, Craddock Park, Martin Weiss Park, Hale Davis)			9,234,000					
401K Retirement Fund			457,499,000					
457 Deferred Compensation Plan			494,799,000					
457 (PST Deferred Compensation Plan			4,242,000					
			<i>FY 2022 Expenses</i>					
Blended Component Units								
Love Field Airport Modernization Corporation								
Trinity River Corridore Local Government Corporation								
Discretely Presented Component Units								
Housing Finance Corporation			196,000					
Housing Acquisition and Development Corporation			380,000					
Dallas Development Fund			867,000					
Downtown Dallas Development Authority			34,637,000					
North Oak Cliff Municipal Management District			1,000					
Cypress Waters Municipal Management District			1,000					
Dallas Convention Center Hotel Development Corporation			85,392,000					