



# DALLAS COUNTY

TIMOTHY J. HICKS, CPA  
COUNTY AUDITOR

March 10, 2025

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

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

## Exhibits

### ***Balance Sheet: Budgeted Funds as of January 31,2025***

Summary of Cash and Investments: Budgeted Funds as of January 31,2025	A
Funds Available Analysis for the fourth month ended January 31,2025	B
Appropriations: Budget/Actual: Tax and Fee Funds for the fourth month ended January 31,2025	C
Revenue: Budget/Actual: Tax and Fee Funds for the fourth month ended January 31,2025	D
Revenue: Budget/Actual: General Fund for the fourth month ended January 31,2025	E

### ***Balance Sheet: Funds Not Budgeted as of January 31,2025***

Summary of Cash and Investments: Funds Not Budgeted as of January 31,2025	F
Appropriations: Funds Not Budgeted for the fourth month ended January 31,2025	G
Revenue: Funds Not Budgeted for the fourth month ended January 31,2025	H

### ***Summary of County Bonded Indebtedness as of January 31,2025***

I

### ***Summary of Cash and Investments: Fiduciary and Agency Funds as of January 31,2025***

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 Kevin Camacho at 214-653-7245 if you have any questions.

Timothy Hicks *TH*  
County Auditor  
*KC*

th/kc

cc: County Budget Officer

**DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF JANUARY 31, 2025 AND 2024**

<b>ASSETS</b>	<b>January 31, 2025</b>	<b>January 31, 2024</b>
Cash and Investments	\$ 952,091,454	\$ 880,301,497
Inventories, Stock Room	4,932,443	5,817,348
Net Receivables - County Taxes	132,460,151	105,776,059
Net Receivables - Other	21,574,000 (a)	21,574,000 (a)
Subtotal Net Receivables	154,034,151	127,350,059
Due from Other Governmental Units	86,430,692	35,529,855
Total Receivables	240,464,842	162,879,914
Prepayments and other assets	550,127	18,806,622
<b>TOTAL ASSETS</b>	<b>\$ 1,198,038,866</b>	<b>\$ 1,067,805,380</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	55,255,744 (b)	35,704,508 (b)
Due to Other Governmental Units	40,522,144	44,412,260
<b>TOTAL LIABILITIES</b>	95,777,888	80,116,768
<b>FUND BALANCE (c)</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	5,482,570	24,623,970
Projects	228,005,893	195,845,683
General Fund - Encumbrances	34,885,237	43,145,351
Projects - Encumbrances	161,342,001	183,405,577
Other - Encumbrances	18,484,559	24,095,540
<b>UNRESERVED</b>		
General Fund	493,829,193	452,645,552
Other Funds	160,231,524	63,926,939
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 1,198,038,866</b>	<b>\$ 1,067,805,380</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2023 or September 30, 2022.

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

(c) Financial Statements includes revenues collected and expenses paid during the fourth month ended January 31, 2025. Expected and budgeted revenue for Fiscal 2025 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the fourth month ended January 31, 2025. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

(d) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
BUDGETED FUNDS  
AS OF JANUARY 31, 2025 AND 2024

Exhibit A

FUND	BEGINNING BALANCE January 2025	ACTUAL MONTH OF January 2025	ENDING BALANCE January 2025	ENDING BALANCE January 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12000 General Fund	\$ 168,882,067	\$ 264,937,440	\$ 433,819,507	\$ 422,391,408
12400 Jury Fund	-	-	-	-
19600 Major Projects	325,076,134	43,115,554	368,191,689	365,087,838
20500 Interest & Debt Retirement Fund	19,206,384	377,174	19,583,558	21,107,497
46600 Projected Federal Grants	(20,075,854)	11,438,730	(8,637,124)	(38,134,713)
	<u>493,088,731</u>	<u>319,868,898</u>	<u>812,957,629</u>	<u>770,452,029</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
10500 Road & Bridge	1,927,009	820	1,927,829	9,410,988
10501 Road & Bridge District 1	2,019,332	1,373,019	3,392,352	3,842,575
10502 Road & Bridge District 2	7,577,485	407,423	7,984,908	6,140,346
10503 Road & Bridge District 3	(2,801,422)	3,558,567	757,146	336,493
10504 Road & Bridge District 4	2,122,635	1,097,998	3,220,634	2,133,901
10505 Road Reserves	42,368,087	(8,147,759)	34,220,328	21,123,182
12600 Permanent Improvement Fund	15,143,235	4,370,292	19,513,527	11,338,160
16200 Alternate Dispute Resolution	6,890,531	100,368	6,990,899	6,581,252
16800 Dallas County Historical Commission	14,875	45	14,920	17,109
19500 Major Technology Fund	19,331,339	33,811,006	53,142,346	41,086,478
46700 HUD Section 8	(261,866)	4,871,274	4,609,408	4,954,236
46800 Charter School Grants	284,206	(633,524)	(349,318)	(64,141)
47000 Law Library Fund	1,856,401	64,572	1,920,974	1,482,598
47100 Appellate Judicial System	1,794,352	(6,478)	1,787,873	1,466,290
53500 District Attorney Forfeiture	-	-	-	-
	<u>98,266,200</u>	<u>40,867,625</u>	<u>139,133,825</u>	<u>109,849,468</u>
Total Governmental Funds Cash and Investments	<u>\$ 591,354,931</u>	<u>\$ 360,736,523</u>	<u>\$ 952,091,454</u>	<u>\$ 880,301,497</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED JANUARY 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF January 2025	ACTUAL YTD January 2025	FUNDS AVAILABLE January 2025	FUNDS AVAILABLE January 2024
<b>General Government</b>					
1010 GG-County Judge	891,487	\$ -	\$ 213,099	\$ 678,388	495,103
1011 Truancy Courts	855,829	104,821	184,615	566,393	483,315
1016 Planning and Development	604,190	1,170	271,495	331,524	433,629
1020 GG-Commissioners Court Administrator	3,343,174	24,741	1,057,958	2,260,475	1,664,146
1021 GG-Operation Services-Engineering	1,458,753	341,770	415,037	701,946	1,494,096
1022 GG-Operation Services- Facilities	33,014,670	6,549,690	7,269,611	19,195,369	13,325,895
1023 GG-Operation Services- Comm/Central Svcs	7,287,874	2,093,527	2,706,957	2,487,390	2,307,549
1024 GG-Operations Services-Records Mgt	964,879	13,198	390,015	561,666	614,954
1027 GG-Operations-Auto Service Center	10,928,838	3,033,513	2,658,176	5,237,149	5,091,806
1028 GG-Operations-Facility Quality Assurance	-	-	-	-	-
1035 GG- Tax Assessor/Collector	18,993,817	15,256	6,764,865	12,213,696	11,586,623
1040 Human Resource/Civil Service	10,006,047	133,467	2,240,313	7,632,267	6,111,204
1041 HRCS - 52e Employees	-	-	-	-	-
1045 Record Bldg Fitness	269,107	943	525	267,639	258,324
1047 Records Building Cafe	1,600,000	-	66,151	1,533,849	-
1050 GG-County Treasurer	1,880,370	17,057	590,068	1,273,245	1,304,245
1060 Office of Budget and Evaluation	1,382,052	27,686	396,613	957,753	815,345
1070 GG-County Auditor	12,560,829	72,992	3,740,157	8,747,680	7,136,093
1080 GG-Purchasing	2,292,492	13,317	628,032	1,651,142	1,265,829
1082 Small Business Enterprise SBE	865,415	874	326,091	538,449	556,866
1210 Elections	14,577,493	1,544,341	3,504,746	9,528,406	9,802,995
1215 Election Contract Operations	6,105,500	1,146,667	5,616,866	(658,033)	-
<b>Subtotal General Government</b>	<b>129,882,815</b>	<b>15,135,030</b>	<b>39,041,390</b>	<b>75,706,395</b>	<b>64,748,017</b>
<b>Community Services</b>					
2030 Park and Open Space	-	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	706,319	46,815	101,149	558,355	543,542
2060 Veterans Service	577,566	359	190,325	386,882	371,641
2530 Road Precinct #3	-	-	-	-	-
2540 Road Precinct #4	-	-	471	(471)	-
<b>Subtotal Community Services</b>	<b>1,283,885</b>	<b>47,174</b>	<b>291,945</b>	<b>944,766</b>	<b>915,183</b>
<b>Law Enforcement</b>					
3110 Executive	2,022,368	2,644	756,705	1,263,019	1,282,316
3111 Special Investigation	-	-	-	-	-
3112 Intelligence	-	-	-	-	-
3113 Internal Affairs	1,319,734	18,889	421,835	879,011	834,382
3114 Compliance	631,097	-	195,244	435,853	424,611
3121 General Services	1,395,592	-	861,418	534,174	679,387
3122 Personnel	1,507,157	29,516	492,949	984,692	914,372
3123 Training	1,578,752	34,612	1,336,123	208,017	(42,451)
3124 Communications	2,434,936	6,075	914,223	1,514,638	1,503,339
3125 Fiscal	4,881,911	297,110	1,298,633	3,286,169	1,088,921
3126 Photo Lab	382,152	11,905	101,740	268,508	268,502
3128 Bonds	2,666,363	20,587	941,458	1,704,317	1,682,385
3129 Bailiff	12,286,454	2,998	5,119,216	7,164,240	5,646,402
3130 Warrants	5,522,520	18,574	2,156,672	3,347,274	3,160,886
3131 Fugitive Transportation	2,287,557	-	810,892	1,476,665	1,536,822
3132 Civil	489,488	241	165,696	323,551	380,929
3134 Criminal Investigation	4,566,329	2,696	1,517,519	3,046,114	2,485,183
3136 FLEET	305,255	1	116,302	188,952	209,208
3137 Freeway Management Program	12,732,594	30,005	4,479,943	8,222,646	8,315,600
3140 Detention Services	1,248,995	318	657,500	591,177	704,779
3141 North Tower	31,437,563	60,858	14,111,215	17,265,490	19,345,231
3142 West Tower	20,937,110	110,961	9,340,060	11,486,090	11,634,621
3147 Central Intake	14,284,631	74,268	4,947,570	9,262,793	9,339,931
3148 South Tower	23,540,878	43,573	10,682,956	12,814,349	13,646,450
3150 Classification and Release	26,290,410	37,193	9,681,821	16,571,395	14,475,234
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	15,496,332	349,098	4,726,682	10,420,552	9,145,642
3153 Central Laundry	2,159,579	5,956	956,060	1,197,563	1,250,664
3155 Jail Medical	13,267,487	19,954	5,897,331	7,350,202	6,998,453
3156 Court Security	1,246,776	2,569	297,351	946,856	1,240,203
3157 Fiscal Vault	850	-	-	850	850
3158 Data Management Unit Dispositions	663,919	-	-	663,919	2,500
3159 CJIS Compliance & Technology	1,542,942	767,931	489,490	285,521	(1,444,263)
<b>Subtotal Sheriff</b>	<b>209,127,735</b>	<b>1,948,533</b>	<b>83,474,605</b>	<b>123,704,597</b>	<b>116,711,089</b>
<b>Constable</b>					
3210 Constable Precinct #1	3,316,299	6,721	1,035,961	2,273,617	2,157,040
3220 Constable Precinct #2	2,042,056	3,869	628,981	1,409,206	1,425,858
3230 Constable Precinct #3	2,528,310	189,102	751,409	1,587,799	1,845,302
3240 Constable Precinct #4	2,837,864	855	902,204	1,934,805	1,894,643
3250 Constable Precinct #5	1,965,533	83,294	788,321	1,093,918	1,187,896
<b>Subtotal Constable</b>	<b>12,690,062</b>	<b>283,842</b>	<b>4,106,877</b>	<b>8,299,344</b>	<b>8,510,739</b>
<b>Institute of Forensic Sciences</b>					
3311 Crime Lab	12,472,394	411,916	3,282,669	8,777,809	7,084,822
3312 Medical Examiner	10,999,957	461,770	3,844,374	6,693,814	6,541,074
3313 Breath Alcohol Program	372,617	-	121,334	251,283	253,451
<b>Subtotal Institute of Forensic Sciences</b>	<b>23,844,968</b>	<b>873,685</b>	<b>7,248,376</b>	<b>15,722,906</b>	<b>13,879,348</b>
<b>Other Services</b>					
3020 Community Supervision	1,964,539	917,134	387,504	659,902	764,830
3030 Public Service Program	1,937,327	28,225	550,481	1,358,620	1,167,534
3043 Unincorporated Area Services	343,109	4,187	89,388	249,534	252,750

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

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED JANUARY 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF January 2025	ACTUAL YTD January 2025	FUNDS AVAILABLE January 2025	FUNDS AVAILABLE January 2024
3350 Fire and Rescue Services	-	-	-	-	-
Subtotal Law Enforcement	249,907,741	4,055,607	95,857,231	149,994,903	141,286,290
<b>Justice Administration</b>					
4001 Building Security	11,643,053	126,134	2,931,600	8,585,319	6,682,534
4002 Emergency Management	1,208,616	13,585	338,252	856,779	501,559
4003 Fire Marshal	1,853,076	92,480	686,912	1,073,683	777,742
4011 District Attorney	66,064,697	274,572	23,127,773	42,662,351	43,586,127
4012 DA-Special Allocation	-	-	(133,049)	133,049	-
4013 Drug Court Program	396,646	166	85,376	311,105	277,613
4014 Jail Diversion	1,551,614	58,928	420,834	1,071,852	762,902
4015 Divert Court Department	411,146	11,093	45,929	354,124	346,526
4016 S.T.A.C. Court	81,828	502	28,535	52,791	84,407
4020 District Clerk	15,385,524	55,212	5,393,156	9,937,155	11,665,921
4031 County Clerk	11,957,542	41,384	4,569,797	7,346,361	8,854,602
4032 County Clerk-Collections	1,215,256	(3)	315,209	900,050	848,206
4033 Truancy Courts Clerks	861,845	-	294,948	566,897	716,870
4040 Public Defender	20,166,996	73,850	7,618,375	12,474,771	13,477,843
4051 District Court Administration	578,298	2,677	195,787	379,834	149,881
4054 Alt.Dispute Resolution-Dept	-	-	-	-	-
4056 Domestic Relations Office Administration	3,679,425	2,551	1,149,161	2,527,712	2,356,758
4060 Jury Service	3,650,060	33,609	995,116	2,621,335	1,466,993
4065 Grand Jury Service	226,000	-	104,516	121,484	154,160
4071 5th Court of Appeals	494,303	-	52,782	441,521	447,689
4072 First Admin. Judicial Region	171,797	-	171,797	-	4,644
4080 Court Cost Miscellaneous	7,743,219	-	214,091	7,529,128	7,979,505
4110 14th Civil District Court	437,131	120	115,512	321,499	291,082
4115 44th Civil District Court	368,577	2,695	117,847	248,035	230,911
4120 68th Civil District Court	327,402	130	104,220	223,051	205,738
4125 95th Civil District Court	352,777	1,050	118,821	232,906	230,973
4130 101st Civil District Court	462,502	4,102	97,120	361,280	357,035
4135 116th Civil District Court	346,059	-	113,464	232,595	229,013
4140 134th Civil District Court	426,961	744	107,651	318,566	292,415
4145 160th Civil District Court	313,912	238	100,196	213,478	212,209
4150 162nd Civil District Court	429,815	602	120,476	308,737	337,738
4155 191st Civil District Court	341,574	56	89,691	251,827	265,571
4160 192nd Civil District Court	317,685	104	101,006	216,575	213,311
4165 193rd Civil District Court	311,831	410	89,459	221,963	205,029
4170 298th Civil District Court	379,224	0	110,034	269,190	282,381
4175 Civil District Masters	406,002	186	134,914	270,902	379,056
4180 Civil Tax Court	423,218	4,583	123,111	295,524	319,972
4210 254th Family Court	754,104	358	180,309	573,437	612,108
4215 255th Family Court	697,691	252	198,582	498,857	513,793
4220 256th Family Court	688,679	4,433	197,930	486,316	458,653
4225 301st Family Court	738,366	4,461	216,573	517,332	500,302
4230 302nd Family Court	706,480	1,178	189,933	516,369	516,818
4235 303rd Family Court	701,110	1,552	192,394	507,164	485,050
4240 330th Family Court	770,609	2,541	206,947	561,122	551,040
4250 IV-D Court	882,201	30,855	66,037	785,309	272,398
4310 304th Juvenile Court	2,467,901	26,000	836,496	1,605,405	1,461,192
4320 305th Juvenile Court	2,434,955	5,445	672,733	1,756,777	1,733,834
4401 Criminal District Court #1	842,747	31,807	460,334	350,606	417,489
4402 Criminal District Court #2	812,283	26,200	317,458	468,625	485,748
4403 Criminal District Court #3	741,367	6,812	495,545	239,010	286,028
4404 Criminal District Court #4	707,265	7,576	491,784	207,905	217,159
4405 Criminal District Court #5	713,156	544	445,546	267,066	335,143
4406 Criminal District Court #6	730,248	16,510	527,754	185,984	241,537
4407 Criminal District Court #7	713,050	4,152	448,856	260,042	276,613
4410 194th Criminal District Court	826,750	26,086	418,110	382,554	570,690
4415 195th Criminal District Court	743,162	17,328	487,768	238,067	413,899
4420 203rd Criminal District Court	761,435	12,652	392,861	355,922	371,525
4425 204th Criminal District Court	734,045	442	462,751	270,852	298,602
4430 265th Criminal District Court	770,547	22,416	385,341	362,790	558,313
4435 282nd Criminal District Court	719,138	8,647	509,313	201,178	251,278
4440 283rd Criminal District Court	761,617	6,924	427,920	326,773	495,711
4445 291st Criminal District Court	798,251	10,967	487,495	299,789	344,490
4450 292nd Criminal District Court	878,103	25,290	357,323	495,490	460,726
4455 363rd Criminal District Court	770,297	13,640	470,368	286,289	352,387
4460 Criminal District Magistrates	2,834,876	62	1,079,117	1,755,697	1,705,537
4461 Pretrial Release	8,344,291	431,621	2,405,414	5,507,257	6,216,774
4465 Staff Attorneys	755,881	438	435,965	319,477	523,850
4470 Criminal District Court Manager	922,682	38,187	340,143	544,353	521,689
4501 County Court at Law #1	545,946	1,702	187,772	356,471	350,372
4502 County Court at Law #2	608,250	64	162,742	445,444	459,816
4503 County Court at Law #3	508,483	6,798	188,513	313,172	330,056
4504 County Court at Law #4	621,241	4,364	200,383	416,494	396,185
4505 County Court at Law #5	960,869	26,374	181,960	752,535	301,820
4506 County Court at Law Master	-	-	-	-	-
4601 County Criminal Court #1	564,541	1,757	194,882	367,901	378,458
4602 County Criminal Court #2	825,118	16,913	243,776	564,429	570,866
4603 County Criminal Court #3	492,592	13,087	153,096	326,408	332,818
4604 County Criminal Court #4	678,308	11,209	235,988	431,111	461,638
4605 County Criminal Court #5	786,677	6,514	289,094	491,069	533,616
4606 County Criminal Court #6	788,377	10,502	320,395	457,480	483,024

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

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED JANUARY 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF January 2025	ACTUAL YTD January 2025	FUNDS AVAILABLE January 2025	FUNDS AVAILABLE January 2024
	(a)				
4607 County Criminal Court #7	605,996	5,141	240,093	360,762	384,019
4608 County Criminal Court #8	648,578	7,664	259,584	381,330	398,737
4609 County Criminal Court #9	600,105	12,157	173,009	414,939	397,094
4610 County Criminal Court #10	628,474	18,673	284,764	325,038	353,148
4611 County Criminal Court #11	674,790	10,482	297,980	366,327	433,148
4615 County Criminal Court of Appeals	357,772	407	126,014	231,351	236,012
4616 County Criminal Court of Appeals #2	654,494	4,291	205,021	445,182	455,341
4617 County Criminal Court - Magistrate	539	7	188	344	283
4620 County Criminal Court Manager	474,596	3,694	147,714	323,188	238,209
4701 Probate Court #1	1,229,027	597	495,923	732,507	544,365
4702 Probate Court #2	1,348,012	2,309	343,576	1,002,126	748,681
4703 Probate Court #3	1,507,413	22,641	466,516	1,018,255	950,999
4704 Investigators/Court Visitor Program	2,170,130	103	506,381	1,663,646	1,587,575
4705 Probate Associates	673,397	-	285,455	387,942	504,829
4811 J.P- 1-1	1,154,627	4,700	416,709	733,218	723,460
4812 J.P- 1-2	879,819	3,982	261,797	614,039	590,968
4821 J.P- 2-1	815,140	1,464	229,341	584,336	580,843
4822 J.P- 2-2	849,371	2,701	273,749	572,921	547,207
4831 J.P- 3-1	1,031,701	16,898	315,876	698,928	588,339
4832 J.P- 3-2	913,128	2,600	287,266	623,262	566,695
4841 J.P- 4-1	841,179	15,930	239,998	585,251	546,740
4842 J.P- 4-2	875,041	9,423	268,623	596,996	525,242
4851 J.P- 5-1	861,848	10,041	246,632	605,174	571,837
4852 J.P- 5-2	875,356	333	235,427	639,596	570,660
4862 J P 3-A	-	-	-	-	-
<b>Subtotal Justice Administration</b>	<b>219,759,833</b>	<b>1,842,661</b>	<b>74,021,757</b>	<b>143,895,415</b>	<b>145,288,394</b>
<b>Health and Social Services</b>					
5110 Employee Health Clinic	888,473	21,854	217,993	648,626	517,598
5112 Juvenile Psychological Service	3,079,864	-	689	3,079,175	3,175,586
5170 Welfare Assistance	3,457,949	31,538	1,246,476	2,179,935	2,118,585
5111 Juvenile Administration	25,567,123	2,174,664	9,159,818	14,232,641	17,715,497
5114 Juvenile-Detention Center	20,363,279	88,226	6,550,758	13,724,295	13,434,390
5115 Juvenile-Emergency Shelter	2,705,855	6,959	884,327	1,814,570	2,146,481
5116 Juvenile-Letot Center	4,158,108	30,554	1,453,291	2,674,264	2,617,992
5117 Juvenile-Youth Village	4,966,638	43,423	1,930,444	2,992,772	3,305,141
5118 Juvenile-Medlock Center	5,128,184	8,803	1,972,627	3,146,754	3,926,691
5119 Juvenile-Letot Residential Treatment Center	2,355,517	23,616	945,718	1,386,183	1,913,298
5120 Health Administration	4,805,410	39,889	469,017	4,296,504	1,170,305
5121 Environmental Health	2,346,752	65,428	588,987	1,692,337	1,498,804
5122 Public Health Lab	4,310,239	469,176	1,175,742	2,665,321	2,777,295
5123 Preventive Health	4,123,273	412,194	1,140,327	2,570,752	2,367,511
5124 Communicable Disease Control	1,069,958	42,986	264,618	762,354	753,651
5125 STD Clinic	2,588,167	262,161	760,700	1,565,306	1,695,237
5126 TB Clinic	3,031,049	171,869	858,608	2,000,572	2,090,749
5128 HHS - Finance Admin	1,337,747	66,943	590,942	679,862	817,479
5130 Budget Office Community Contracts	11,580,266	3,269,876	354,966	7,955,424	9,222,129
5140 CPS Program	3,589,273	3,078,158	37,917	473,198	2,588,491
<b>Subtotal Health and Social Services</b>	<b>111,453,123</b>	<b>10,308,316</b>	<b>30,603,962</b>	<b>70,540,846</b>	<b>75,852,911</b>
<b>Other Operating</b>					
6340 Wilmer Substance Abuse Facility	321,730	37,618	103,180	180,932	212,133
9910 Countywide Appropriations	28,641,392	3,458,832	4,481,555	20,701,005	18,448,339
6930 Cash Match for Grants	11,835,551	-	-	11,835,551	9,879,313
9940 Reserves and Contingency	51,375,218	-	-	51,375,218	52,075,498
<b>Subtotal Other Operating</b>	<b>92,173,891</b>	<b>3,496,450</b>	<b>4,584,735</b>	<b>84,092,706</b>	<b>80,615,283</b>
9950 Emergency Reserves (a)	4,250,309	-	-	4,250,309	91,765,803
<b>Grand Total</b>	<b>\$ 808,711,597.63</b>	<b>\$ 34,885,237</b>	<b>\$ 244,401,020</b>	<b>\$ 529,425,340</b>	<b>\$ 600,471,880</b>
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				<b>\$ 16,927,094</b>	<b>\$ 31,476,492</b>

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	791,784,504.00
General Fund Expenditure Budget in	
Excess of Revenue/FY2025 Encumbrance	
Carryforwards	16,927,093.63
FY 2025 Budget	808,711,597.63
 Budget FY 2025	 808,711,597.63
Budget per budget funds available	808,711,597.63
	<u>\$ -</u>

(a) Following is a reconciliation of the Initial LAB FY 25 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	4,297,968
Miscellaneous transfers to various departments	(47,659.00)
	<u>\$ 4,250,309</u>

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

**DALLAS COUNTY  
OTHER FUNDS  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED JANUARY 31, 2025**

Exhibit B-2

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF January 2025	ACTUAL YTD January 2025	FUNDS AVAILABLE January 2025
<b>Road and Bridge</b>				
2510 Road Precinct #1	5,955,705	\$ 2,590	\$ 1,011,052	\$ 4,942,063
2520 Road Precinct #2	6,778,205	23,175	1,226,061	5,528,969
2530 Road Precinct #3	6,356,586	426,877	1,483,668	4,446,041
2540 Road Precinct #4	5,670,238	737,875	930,200	4,002,162
2550 Road Reserves	19,406,249	1,650,149	12,371,002	5,385,098
<b>Subtotal Road and Bridge</b>	<b>44,166,983</b>	<b>2,840,666</b>	<b>17,021,984</b>	<b>24,304,333</b>
<b>Permanent Improvement Fund</b>				
1022 GG-Operation Services- Facilities	15,525,259	2,029,758	1,155,494	12,340,008
3030 Public Service Program	-	-	100,053	(100,053)
9420 Facilities Projects	5,584,707	2,833,452	2,168,791	582,464
<b>Subtotal Permanent Improvement Fund</b>	<b>21,109,967</b>	<b>4,863,210</b>	<b>3,424,337</b>	<b>12,822,419</b>
<b>Alternative Dispute Resolution</b>				
4054 Alt.Dispute Resolution-Dept	1,761,940	36,966	71,205	1,653,768
9950 Emergency Reserves	4,679,280	-	-	4,679,280
<b>Subtotal Alternative Dispute Resolution</b>	<b>6,441,220</b>	<b>36,966</b>	<b>71,205</b>	<b>6,333,048</b>
<b>Dallas County Historical Commission</b>				
2080 Historical Commission	5,000	140	500	4,360
9950 Emergency Reserves	12,640	-	-	12,640
<b>Subtotal Dallas County Historical Commission</b>	<b>17,640</b>	<b>140</b>	<b>500</b>	<b>17,000</b>
<b>Major Technology</b>				
1090 IT Data Services	65,512,775	15,553,520	14,047,218	35,912,036
1095 IT - Countywide Maintenance	32,032,623	5,328,719	9,473,572	17,230,332
9410 IT Projects	2,732,818	119,799	154,900	2,458,119
<b>Subtotal Major Technology</b>	<b>100,278,216</b>	<b>21,002,038</b>	<b>23,675,691</b>	<b>55,600,487</b>
<b>Major Projects Fund</b>				
1022 GG-Operation Services- Facilities	43,520,675	15,995,455	13,352,109	14,173,110
1090 IT Data Services	728,165	725,323	(100,000)	102,842
2110 Public Works	10,830,793	209,376	2,749,185	7,872,233
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	388,534	100,005	288,529	-
9101 Park & Open Space Adm	2,378,207	62,155	116,448	2,199,605
9410 IT Projects	7,171,936	51,078	47,242	7,073,615
9411 District #1 Community and Econ Development	1,458,122	-	-	1,458,122
9412 District #2 Community and Econ Development	1,899,052	30,000	460,343	1,408,709
9413 District #3 Community and Econ Development	2,000,000	-	-	2,000,000
9414 District #4 Community and Econ Development	2,000,000	-	180,000	1,820,000
9415 County Judge Community and Econ Development	4,000,000	-	246,154	3,753,846
9417 County New Directions Program	2,896,909	-	-	2,896,909
9420 Facilities Projects	72,631,303	27,805,586	6,390,385	38,435,331
9430 Public Works Projects	148,327,656	94,430,287	9,841,026	44,056,343
9910 Countywide Appropriations	2,730,637	680,298	19,683,225	(17,632,885)
<b>Subtotal Major Projects Fund</b>	<b>303,212,390</b>	<b>140,339,963</b>	<b>53,254,646</b>	<b>109,617,780</b>
<b>Interest &amp; Debt Retirement Fund</b>				
7144 Limited Tax Refunding Bonds Series 2013	1,351,750	-	32,750	1,319,000
7147 Combination Tax and Parking Garage Revenue Certificate	15,337,725	-	1,791,075	13,546,650
7148 Certificates of Obligation, Series 2022	12,890,000	-	2,974,375	9,915,625
9950 Emergency Reserves	26,592,073	-	-	26,592,073
<b>Subtotal Interest &amp; Debt Retirement Fund</b>	<b>56,171,548</b>	<b>-</b>	<b>4,798,200</b>	<b>51,373,348</b>
<b>Major Grants</b>				
9466 Major Grants	304,474,882	10,472,205	32,296,354	261,706,322
<b>Subtotal Major Grants</b>	<b>304,474,882</b>	<b>10,472,205</b>	<b>32,296,354</b>	<b>261,706,322</b>
<b>HUD Section 8 Fund</b>				
9467 HUD Section 8	112,971,220	209,502	23,552,913	89,208,805
<b>Subtotal HUD Section 8 Fund</b>	<b>112,971,220</b>	<b>209,502</b>	<b>23,552,913</b>	<b>89,208,805</b>
<b>Charter School Grants</b>				
9468 Charter School	10,575,486	53,085	2,774,719	7,747,682
<b>Subtotal Charter School Grants</b>	<b>10,575,486</b>	<b>53,085</b>	<b>2,774,719</b>	<b>7,747,682</b>
<b>Law Library Fund</b>				
9010 Library Assistance	1,549,582	8,784	613,066	927,732
<b>Subtotal Law Library</b>	<b>1,549,582</b>	<b>8,784</b>	<b>613,066</b>	<b>927,732</b>
<b>Appellate Justice System</b>				
4090 Appellate Justice System	663,292	-	43,102	620,190
9950 Emergency Reserves	578,597	-	-	578,597
<b>Subtotal Appellate Justice System</b>	<b>1,241,889</b>	<b>-</b>	<b>43,102</b>	<b>1,198,787</b>
<b>Grand Total</b>	<b>\$ 962,211,022</b>	<b>\$ 179,826,561</b>	<b>\$ 161,526,718</b>	<b>\$ 620,857,743</b>

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

DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE MONTH ENDED JANUARY 31, 2025 AND 2024

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES January 2025	ACTUAL MONTH OF January 2025	YTD ACTUAL + ENCUMBRANCES January 2025	BALANCE OF BUDGET January 2025	YTD ACTUAL + ENCUMBRANCES January 2024
10500 Road & Bridge	-	-	-	-	-	\$ 1,887
10501 Road & Bridge District 1	5,955,705	2,590	92,250	1,013,641	4,942,063	305,887
10502 Road & Bridge District 2	6,778,205	23,175	1,068,730	1,249,237	5,528,969	270,938
10503 Road & Bridge District 3	6,356,586	426,877	532,436	1,910,545	4,446,041	2,651,730
10504 Road & Bridge District 4	5,670,238	737,875	328,928	1,668,076	4,002,162	1,282,642
10505 Road Reserves	19,406,249	1,650,149	11,769,309	14,021,151	5,385,098	7,331,950
12000 General Fund	808,711,598	34,885,237	85,683,553	279,286,257	529,425,341	264,032,630
12600 Permanent Improvement Fund	21,109,967	4,863,210	796,489	8,287,547	12,822,419	8,072,918
16200 Alternate Dispute Resolution	6,441,220	36,966	24,785	108,172	6,333,048	117,049
16800 Dallas County Historical Commission	17,640	140	-	640	17,000	-
19500 Major Technology Fund	100,278,216	21,002,038	11,218,510	44,677,729	55,600,487	52,195,856
19600 Major Projects	303,212,390	140,339,963	31,020,427	193,594,609	109,617,780	182,740,003
20500 Interest & Debt Retirement Fund	56,171,548	-	-	4,798,200	51,373,348	5,273,950
46600 Grants	304,474,882	10,472,205	12,198,534	42,768,560	261,706,322	46,595,540
46700 HUD Section 8	112,971,220	209,502	5,708,425	23,762,415	89,208,805	18,723,200
46800 Charter School Grants	10,575,486	53,085	922,957	2,827,805	7,747,682	2,878,447
47000 Law Library Fund	1,549,582	8,784	117,411	621,850	927,732	302,938
47100 Appellate Judicial System	1,241,889	-	29,627	43,102	1,198,787	24,041
Total	<u>\$ 1,770,922,620</u>	<u>\$ 214,711,798</u>	<u>\$ 161,512,370</u>	<u>\$ 620,639,536</u>	<u>\$ 1,150,283,084</u>	<u>\$ 592,801,604</u>

(a) Budget includes Legally Adopted Budget and Carry Forward Budget from FY24.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.



**DALLAS COUNTY**  
**REVENUE**  
**BUDGET/ACTUAL-TAX AND FEE FUNDS**  
**FOR THE MONTH ENDED JANUARY 31, 2025 AND 2024**

Exhibit D

FUND	FY 2025 BUDGET	ACTUAL MONTH OF January 2025	TOTAL YTD REVENUE January 2025	BALANCE OF BUDGET January 2025	TOTAL YTD REVENUE January 2024
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ 7,526,360
10501 Road & Bridge District 1	-	1,469,188	1,490,374	1,490,374	429,174
10502 Road & Bridge District 2	-	1,479,863	1,505,579	1,505,579	429,174
10503 Road & Bridge District 3	-	4,114,045	4,165,829	4,165,829	3,040,209
10504 Road & Bridge District 4	-	1,479,191	1,499,403	1,499,403	433,937
10505 Road Reserves	-	719,984	5,994,714	5,994,714	(30,321)
12000 General Fund	791,784,505	338,971,565	591,834,517	(199,949,988)	549,376,866
12600 Permanent Improvement	8,499,432	4,888,730	7,304,116	(1,195,316)	5,482,713
16200 Alternate Dispute	1,230,000	127,311	426,965	(803,035)	424,711
16800 Historical Commission	-	45	86	86	90
19500 Major Technology	81,070,500	40,677,376	66,627,387	(14,443,113)	58,766,502
19600 Major Projects	135,399,468	57,123,016	101,739,550	(33,659,918)	102,778,296
20500 Debt Service	35,659,642	377,174	1,475,291	(34,184,351)	13,507,799
46400 American Rescue Plan	3,500,000	80,559	173,263	(3,326,737)	1,823,112
46600 Projected Federal Grants	115,609,044	25,082,447	70,989,032	(44,620,012)	49,860,857
46700 HUD Section 8	60,968,500	5,488,363	21,962,897	(39,005,603)	18,313,226
46800 Charter School Grants	9,529,205	410,600	1,800,247	(7,728,958)	2,251,022
47000 Law Library	1,580,000	165,636	571,214	(1,008,786)	508,878
47100 Appellate Judicial	340,000	23,148	162,017	(177,983)	74,953
<b>TOTAL</b>	<b>\$ 1,273,935,506</b>	<b>\$ 482,678,241</b>	<b>\$ 879,722,480</b>	<b>\$ (394,213,026)</b>	<b>\$ 814,997,558</b>

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

**DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE MONTH ENDED JANUARY 31, 2025 AND 2024**

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF January 2025	TOTAL YTD REVENUE January 2025	BALANCE OF BUDGET January 2025	TOTAL YTD REVENUE January 2024
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ 313,192,172	\$ 534,436,281	\$ (79,294,951)	\$ 500,490,072
Licenses, Permits and Registrations	29,900,000	263,159	433,342	(29,466,659)	456,513
Fines and Forfeitures	226,000	225,036	939,997	713,997	815,221
Use of Money and Property	15,399,000	440,250	1,788,032	(13,610,968)	3,985,032
Charges for Current Services - General Government	49,102,000	2,314,809	13,335,015	(35,766,985)	22,780,033
Charges for Current Services - Public Safety	10,571,500	957,893	3,856,294	(6,715,206)	3,563,845
Charges for Current Services - Judiciary	18,693,063	1,719,205	6,564,623	(12,128,440)	5,798,706
Reimbursements for Current Services - General Government	836,000	43,014	152,010	(683,990)	239,398
Reimbursements for Current Services - Public Safety	19,995,776	1,081,622	4,451,111	(15,544,665)	5,964,960
Reimbursements for Current Services - Judicial	4,467,736	110,897	1,750,080	(2,717,656)	2,455,867
Reimbursements for Current Services - Health	12,513,561	312,261	897,867	(11,615,694)	635,347
Intergovernmental - General Government	1,511,500	141,351	658,757	(852,743)	342,057
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	1,259,000	-	1,260,770	1,770	659,000
Intergovernmental - Judiciary	1,037,500	164,261	330,060	(707,440)	315,570
Intergovernmental - Health and Welfare	178,000	20,700	93,200	(84,800)	90,700
Miscellaneous	1,156,000	1,700,155	1,909,749	753,749	169,968
Interfund Transfers	10,606,637	16,284,780	18,977,331	8,370,694	614,578
<b>TOTAL</b>	<u>\$ 791,784,505</u>	<u>\$ 338,971,565</u>	<u>\$ 591,834,517</u>	<u>\$ (199,949,988)</u>	<u>\$ 549,376,866</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF JANUARY 31, 2025 AND 2024**

<b>ASSETS</b>	<b>January 31, 2025</b>	<b>January 31, 2024</b>
Cash and Investments	\$ 317,016,189 (c)	\$ 521,820,788 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	925,000 (a)	925,000 (a)
Subtotal Net Receivables	925,000	925,000
Due from Other Governmental Units	154,341	47,763
Total Receivables	1,079,341	972,763
Prepayments and other assets	0	207,376
<b>TOTAL ASSETS</b>	<b>\$ 318,157,401</b>	<b>\$ 523,062,799</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	60,447,874 (b)	142,839,495 (b)
Due to Other Governmental Units	87,597,121 (c)	259,171,598 (c)
<b>TOTAL LIABILITIES</b>	148,044,995	402,011,093
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	61,872	269,248
Projects	68,157,382	73,392,352
Projects - Encumbrances	3,212,842	20,036,313
Other - Encumbrances	30,649,187	46,989,379
 <b>UNRESERVED</b>		
General Fund	-	-
Other Funds	68,031,123	(19,635,586)
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 318,157,401</b>	<b>\$ 523,062,799</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2023 or September 30, 2022.

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

(c) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% was funded in July 2022. ARP Act funds are intended to provide support for eligible costs incurred during the period from March 3, 2021 through December 31, 2024 to state, local and tribal governments in responding to the impact of COVID-19.

As of January 31, 2025 including accrued interest, \$87,489,242 of the ARP Act Funds remain. This amount is included in Due to Other Governmental Units.

(d) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FUNDS NOT BUDGETED  
AS OF JANUARY 31, 2025 AND 2024

Exhibit F

FUND	BEGINNING BALANCE January 2025	ACTUAL MONTH OF January 2025	ENDING BALANCE January 2025	ENDING BALANCE January 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500	\$ 109,416	\$ (75,712)	\$ 33,704	\$ 16,800
17000	(62,116)	(2,519)	(64,634)	(83,619)
19000	73,255	-	73,255	73,255
21000	168	-	168	168
46400	127,078,448	(15,184,747)	111,893,701	217,300,844
	<u>127,199,171</u>	<u>(15,262,978)</u>	<u>111,936,193</u>	<u>217,307,448</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000	2,343,282	75,994	2,419,277	2,256,768
20100	432,067	9,428	441,495	302,756
20200	18,899,213	(21,886)	18,877,327	19,510,568
20300	33,887,427	543,638	34,431,064	27,513,128
20400	21,344,574	191,761	21,536,335	19,891,686
50000	39,515,102	138,261	39,653,363	143,809,368
53400	792,862	(102,957)	689,905	78,157
53800	95,681	60,366	156,047	192,478
54700	159,260	596	159,856	153,686
70400	15,272,854	0	15,272,854	(2,696,179)
	<u>132,742,322</u>	<u>895,201</u>	<u>133,637,523</u>	<u>211,012,417</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
41500	-	-	-	-
44100	1,845,297	-	1,845,297	2,351,376
44200	66,833,145	(315,247)	66,517,898	88,070,270
48200	-	-	-	-
49300	-	-	-	-
	<u>68,678,442</u>	<u>(315,247)</u>	<u>68,363,195</u>	<u>90,421,646</u>
<b>Road Funds:</b>				
42700	2,658,578	-	2,658,578	2,658,578
48100	86,303	-	86,303	86,303
49000	129,734	-	129,734	129,734
49400	204,663	-	204,663	204,663
	<u>3,079,277</u>	<u>-</u>	<u>3,079,277</u>	<u>3,079,277</u>
Total Governmental Funds Cash and Investments	<u>\$ 331,699,213</u>	<u>\$ (14,683,024)</u>	<u>\$ 317,016,189</u>	<u>\$ 521,820,788</u>

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

(b) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% was funded in July 2022. ARP Act funds are intended to provide support for eligible costs incurred during the period from March 3, 2021 through December 31, 2024 to state, local and Tribal governments in responding to the impact of COVID-19.

As of January 31, 2025 including accrued interest, \$87,489,242 of the ARP Act Funds remain.

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY  
 APPROPRIATIONS  
 FUNDS NOT BUDGETED  
 FOR THE MONTH ENDED JANUARY 31, 2025 AND 2024

Exhibit G

FUND	ENCUMBRANCES January 2025	ACTUAL MONTH OF January 2025	YTD ACTUAL + ENCUMBRANCES January 2025	YTD ACTUAL + ENCUMBRANCES January 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500 Petit Jury Fund	\$ -	\$ 75,618	\$ 92,662	\$ 31,344
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	26,624,876	14,402,228	55,188,398	75,613,142
	<u>26,624,876</u>	<u>14,477,846</u>	<u>55,281,060</u>	<u>75,644,486</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000 Judicial Fund	89,975	10,591	139,839	98,091
20100 Technology Fund	600	-	600	85,835
20200 Local Government Fund	1,065,853	214,966	1,777,112	3,051,032
20300 Local Official Fund	782,158	414,645	2,122,281	1,743,611
20400 Record Management Fund	2,085,726	2,015,733	4,629,589	3,285,130
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	238,240	454,840	173,969
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	884	78,088	333
54700 DA - State Forfeitures/Other	-	-	724	-
	<u>4,024,311</u>	<u>2,895,058</u>	<u>9,203,072</u>	<u>8,438,001</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
44100 Combination Tax and Parking Series 2016	33,118	-	33,118	190,468
44200 Certificates of Obligation, Series 2022	3,179,724	310,250	4,929,851	22,572,940
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
<b>Subtotal permanent improvement funds</b>	<u>3,212,842</u>	<u>310,250</u>	<u>4,962,969</u>	<u>22,763,408</u>
<b>Road Funds:</b>				
42700 Unlimited Tax Refunding & Improv	-	-	-	-
49200 1992 Road Bond Fund	-	-	-	-
<b>Subtotal road funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Subtotal capital project funds</b>	<u>3,212,842</u>	<u>310,250</u>	<u>4,962,969</u>	<u>22,763,408</u>
<b>Total</b>	<u>\$ 33,862,030</u>	<u>\$ 17,683,154</u>	<u>\$ 69,447,101</u>	<u>\$ 106,845,895</u>

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

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE MONTH ENDED JANUARY 31, 2025 AND 2024**

Exhibit H

FUND	ACTUAL MONTH OF January 2025	TOTAL YTD REVENUE January 2025	TOTAL YTD January 2024
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
12500	\$ -	\$ -	\$ -
17000	(2,519)	19,411	(6,964)
19000	-	-	-
21000	-	-	-
46400	80,559	173,263	1,823,112
	<u>78,040</u>	<u>192,674</u>	<u>1,816,148</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
20000	82,012	159,231	224,934
20100	9,428	37,733	34,424
20200	188,549	823,758	628,015
20300	963,847	2,843,411	3,518,910
20400	656,486	2,534,498	2,403,577
50000	-	-	-
53400	135,282	627,338	331,566
53800	61,250	66,638	60,744
54700	596	1,249	3,337
	<u>2,097,450</u>	<u>7,093,855</u>	<u>7,205,507</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
44100	-	-	-
44200	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Road Funds:</b>			
42400	-	-	-
42700	-	-	-
48100	-	-	-
49000	-	-	-
49400	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 2,175,490</u>	<u>\$ 7,286,529</u>	<u>\$ 9,021,655</u>

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

(b) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% was funded in July 2022. ARP Act funds are intended to provide support for eligible costs incurred during the period from March 3, 2021 through December 31, 2024 to state, local and tribal governments in responding to the impact of COVID-19.

As of January 31, 2025 including accrued interest, \$87,489,242 of the ARP Act Funds remain.

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

**DALLAS COUNTY**  
**SUMMARY OF COUNTY BONDED INDEBTEDNESS**  
**AS OF JANUARY 31, 2025**

**Exhibit I**

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	19,115,000	9,596,400	28,711,400
2026	17,800,000	8,640,650	26,440,650
2027	17,805,000	7,750,650	25,555,650
2028	17,805,000	6,860,400	24,665,400
2029	17,805,000	5,970,150	23,775,150
2030	17,805,000	5,079,900	22,884,900
2031	17,805,000	4,301,600	22,106,600
2032	6,610,000	3,635,250	10,245,250
2033	6,610,000	3,304,750	9,914,750
2034	6,610,000	2,974,250	9,584,250
2035	6,610,000	2,643,750	9,253,750
2036	6,610,000	2,313,250	8,923,250
2037	6,610,000	1,982,750	8,592,750
2038	6,610,000	1,652,250	8,262,250
2039	6,610,000	1,321,750	7,931,750
2040	6,610,000	991,250	7,601,250
2041	6,610,000	660,750	7,270,750
2042	6,605,000	330,250	6,935,250
	<u>\$ 198,645,000</u>	<u>\$ 70,010,000</u>	<u>\$ 268,655,000</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 JANUARY 31, 2025 AND 2024

Exhibit J

FUND	BEGINNING BALANCE January 2025	ACTUAL MONTH OF January 2025	ENDING BALANCE January 2025	ENDING BALANCE January 2024
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
12800 Adult Probation Fund	\$ 16,172,137	\$ (279,290)	\$ 15,892,846	\$ 3,351,111
13000 Election Fund-Special	1,105,535	(962,997)	142,538	627,752
16600 State Report Interest Fund	1,580,499	(1,068,223)	512,275	566,815
50100 County Clerk-Special	25,794,355	98,111	25,892,466	25,462,356
50200 County Clerk-Trust	34,684,555	309,277	34,993,832	32,018,354
50300 District Clerk-Special	12,530,264	(412,467)	12,117,797	10,828,314
50400 District Clerk-Trust	40,325,385	893,195	41,218,579	61,903,308
50500 Sheriff-Special	246,584	(356)	246,228	250,267
50600 County Clerk Special Trust Fund	32,033,136	168,495	32,201,631	32,553,759
53200 Escrow Fund	21,479,308	(1,130,582)	20,348,727	19,094,053
53400 DA - Restitution	792,862	(102,957)	689,905	78,157
53700 Youth Village Special Fund	505	1	506	492
54200 DA - Police Agencies	43,678	164	43,842	41,254
54300 Adult Probation-Restitution	2,451,203	109,990	2,561,192	2,305,911
54400 DA - Attorney General	31,637	120	31,757	29,907
54500 DA - Unadjudicated-Gambling	68,245	257	68,503	65,238
54600 DA - Forfeitures-Narcotics	154,459	2,940	157,399	300,803
55000 Justice of the Peace 1-1 Special	506,894	243	507,137	499,951
55100 Justice of the Peace 1-2 Special	163,028	15,426	178,454	123,912
55300 Justice of the Peace 3-3 Special	-	-	-	(1,758)
55400 Justice of the Peace 2-1 Special	434,975	5	434,980	440,392
55500 Justice of the Peace 2-2 Special	42,532	216	42,748	35,092
55600 Justice of the Peace 3-1 Special	63,746	(347)	63,399	72,363
55700 Justice of the Peace 3-2 Special	256,625	(4,329)	252,295	271,624
55900 Justice of the Peace 4-1 Special	70,962	23,430	94,392	69,802
56000 Justice of the Peace 4-2 Special	46,448	(5,472)	40,976	38,917
56100 Justice of the Peace 5-1 Special	102,755	(45,909)	56,846	107,239
56200 Justice of the Peace 5-2 Special	282,186	15	282,201	289,907
57000 Dallas County Housing Fin.	82,237	308	82,545	77,780
57100 Dallas County Housing Fin.	1,154,517	4,455	1,158,971	1,089,975
58000 Constable 1 Special Fund No. 580	51,488	-	51,488	95,116
58100 Constable 2 Special Fund No. 581	42,124	(42,667)	(543)	12,157
58200 Constable 3 Special Fund No. 582	89,339	-	89,339	(42,073)
58400 Constable 4 Special Fund No. 584	8,091	13,699	21,791	5,654
58600 Constable 5 Special Fund No. 586	1,367	133,776	135,144	3,933
60000 DCS - Administration	28,163,690	59,745	28,223,435	26,274,951
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	113,096	-	113,096	113,096
80700 District Attorney Check Collection	187,340	-	187,340	406,745
80800 Child Support Clearing	24,116	(8,490)	15,626	12,586
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 221,381,967</u>	<u>\$ (2,230,219)</u>	<u>\$ 219,151,748</u>	<u>\$ 219,475,272</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.