



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

May 27, 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 April 30, 2025

Summary of Cash and Investments: Budgeted Funds as of April 30, 2025	A
Funds Available Analysis for the seven month ended April 30, 2025	B
Appropriations: Budget/Actual: Tax and Fee Funds for the seven month ended April 30, 2025	C
Revenue: Budget/Actual: Tax and Fee Funds for the seven month ended April 30, 2025	D
Revenue: Budget/Actual: General Fund for the seven month ended April 30, 2025	E

Balance Sheet: Funds Not Budgeted as of April 30, 2025

Summary of Cash and Investments: Funds Not Budgeted as of April 30, 2025	F
Appropriations: Funds Not Budgeted for the seven month ended April 30, 2025	G
Revenue: Funds Not Budgeted for the seven month ended April 30, 2025	H

Summary of County Bonded Indebtedness as of April 30, 2025

Summary of Cash and Investments: Fiduciary and Agency Funds as of April 30, 2025

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
County Auditor

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cc: County Administrator
County Budget Officer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF APRIL 30, 2025 AND 2024**

ASSETS	<u>April 30, 2025</u>	<u>April 30, 2024</u>
Cash and Investments	\$ 901,736,030	\$ 762,176,612
Inventories, Stock Room	5,142,705	5,894,026
Net Receivables - County Taxes	20,227,483	19,258,062
Net Receivables - Other	18,693,000 (a)	21,574,000 (a)
Subtotal Net Receivables	<u>38,920,483</u>	<u>40,832,062</u>
Due from Other Governmental Units	111,422,369	36,017,837
Total Receivables	150,342,852	76,849,899
Prepayments and other assets	540,224	18,794,296
TOTAL ASSETS	<u><u>\$ 1,057,761,810</u></u>	<u><u>\$ 863,714,832</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	36,798,029 (b)	22,024,897 (b)
Due to Other Governmental Units	40,522,326	44,577,332
TOTAL LIABILITIES	77,320,354	66,602,229
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	5,682,929	24,688,322
Projects	175,705,490	161,328,522
General Fund - Encumbrances	27,416,538	35,593,691
Projects - Encumbrances	168,279,263	161,711,075
Other - Encumbrances	13,518,510	24,080,902
UNRESERVED		
General Fund	377,149,541	301,139,228
Other Funds	212,689,184	88,570,863
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 1,057,761,810</u></u>	<u><u>\$ 863,714,832</u></u>

(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, 2024.

(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 seven month ended April 30, 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 seven month ended April 30, 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 APRIL 30, 2025 AND 2024

Exhibit A

FUND		BEGINNING BALANCE April 2025	ACTUAL MONTH OF April 2025	ENDING BALANCE April 2025	ENDING BALANCE April 2024
GOVERNMENTAL FUNDS:					
Major Funds:					
12000	General Fund	\$ 427,168,786	\$ (29,446,446)	\$ 397,722,340	\$ 308,918,005
12400	Jury Fund	-	-	-	-
19600	Major Projects	350,639,496	(9,845,019)	340,794,478	344,571,051
20500	Interest & Debt Retirement Fund	44,575,462	4,278,869	48,854,330	43,379,668
46600	Projected Federal Grants	(15,808,904)	1,438,827	(14,370,077)	(37,698,227)
		<u>806,574,840</u>	<u>(33,573,770)</u>	<u>773,001,071</u>	<u>659,170,498</u>
Other Non-Major Governmental Funds:					
Special Revenue Funds:					
10500	Road & Bridge	1,927,009	576,090	2,503,099	13,964,029
10501	Road & Bridge District 1	3,288,785	(57,479)	3,231,306	4,114,740
10502	Road & Bridge District 2	7,851,617	(330,997)	7,520,620	6,391,367
10503	Road & Bridge District 3	(159,455)	(630,078)	(789,533)	(1,063,643)
10504	Road & Bridge District 4	2,643,749	(322,952)	2,320,797	1,905,436
10505	Road Reserves	36,140,043	3,700,396	39,840,439	23,360,508
12600	Permanent Improvement Fund	19,566,378	(1,017,494)	18,548,883	9,659,444
16200	Alternate Dispute Resolution	7,237,215	43,578	7,280,793	6,846,660
16800	Dallas County Historical Commission	15,116	72	15,188	17,193
19500	Major Technology Fund	47,287,271	(6,363,966)	40,923,305	29,929,315
46700	HUD Section 8	4,748,458	(285,029)	4,463,429	5,227,790
46800	Charter School Grants	(694,619)	(216,994)	(911,614)	(448,493)
47000	Law Library Fund	2,100,062	68,217	2,168,279	1,536,770
47100	Appellate Judicial System	1,833,583	(213,617)	1,619,966	1,564,997
53500	District Attorney Forfeiture	-	-	-	-
		<u>133,785,212</u>	<u>(5,050,253)</u>	<u>128,734,959</u>	<u>103,006,114</u>
Total Governmental Funds Cash and Investments		<u>\$ 940,360,052</u>	<u>\$ (38,624,022)</u>	<u>\$ 901,736,030</u>	<u>\$ 762,176,612</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 APRIL 30, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF April 2025	ACTUAL YTD April 2025	FUNDS AVAILABLE April 2025	FUNDS AVAILABLE April 2024
General Government					
1010 GG-County Judge	891,487	\$ -	\$ 364,936	\$ 526,551	327,184
1011 Truancy Courts	855,829	83,277	329,100	443,452	286,819
1016 Planning and Development	604,190	707	471,617	131,866	276,576
1020 GG-Commissioners Court Administrator	3,343,174	104,124	1,895,607	1,343,442	874,979
1021 GG-Operation Services-Engineering	1,458,753	286,043	744,296	428,414	523,337
1022 GG-Operation Services- Facilities	33,014,670	5,446,103	13,397,930	14,170,636	7,637,408
1023 GG-Operation Services- Comm/Central Svcs	7,287,874	2,525,642	4,072,877	689,354	2,039,420
1024 GG-Operations Services-Records Mgt	1,107,093	49,031	639,782	418,280	339,234
1027 GG-Operations-Auto Service Center	10,928,838	1,682,816	5,767,789	3,478,233	2,978,360
1035 GG- Tax Assessor/Collector	18,993,817	7,110	11,375,258	7,611,449	6,499,901
1040 Human Resource/Civil Service	10,006,047	367,505	3,747,825	5,890,718	4,409,201
1045 Record Bldg Fitness	269,107	229	2,462	266,416	258,324
1047 Records Building Cafe	1,600,000	-	196,616	1,403,384	(12,347)
1050 GG-County Treasurer	1,880,370	23,214	1,012,420	844,737	916,063
1060 Office of Budget and Evaluation	1,382,052	7,160	741,480	633,412	480,309
1070 GG-County Auditor	12,560,829	29,283	6,088,881	6,442,665	4,008,950
1080 GG-Purchasing	2,292,492	11,337	1,020,338	1,260,816	743,469
1082 Small Business Enterprise SBE	916,738	780	517,656	398,302	325,237
1210 Elections	14,577,493	1,487,814	6,080,053	7,009,625	429,323
1215 Election Contract Operations	6,105,500	664,020	5,296,190	145,290	-
Subtotal General Government	130,076,352	12,776,194	63,763,113	53,537,045	33,341,748
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	706,319	40,126	204,326	461,866	416,480
2060 Veterans Service	579,064	-	317,730	261,334	246,561
Subtotal Community Services	1,285,383	40,126	522,056	723,201	663,041
Law Enforcement					
3110 Executive	2,022,368	957	1,268,536	752,876	710,340
3113 Internal Affairs	1,319,734	-	724,079	595,655	458,983
3114 Compliance	631,097	2,148	323,528	305,421	267,595
3121 General Services	1,395,592	545	1,470,598	(75,551)	280,517
3122 Personnel	1,507,157	29,445	875,721	601,991	494,121
3123 Training	1,708,961	118,981	2,600,293	(1,010,313)	(1,223,771)
3124 Communications	2,434,936	4,823	1,491,120	938,993	754,726
3125 Fiscal	4,946,056	227,044	2,516,459	2,202,553	(410,617)
3126 Photo Lab	382,152	10,120	176,262	195,770	188,925
3128 Bonds	2,666,363	20,886	1,566,326	1,079,151	886,454
3129 Bailiff	12,282,454	4,265	8,717,800	3,560,389	1,227,489
3130 Warrants	5,522,520	8,011	3,604,315	1,910,194	1,386,115
3131 Fugitive Transportation	2,287,557	-	1,416,424	871,133	813,660
3132 Civil	489,488	436	293,457	195,595	239,391
3134 Criminal Investigation	4,566,329	6,657	2,456,676	2,102,996	1,336,400
3136 FLEET	305,255	1	183,501	121,753	141,942
3137 Freeway Management Program	13,579,036	45,738	8,304,804	5,228,494	4,486,259
3140 Detention Services	1,255,995	1,139	1,187,524	67,333	355,537
3141 North Tower	31,437,563	12,824	23,548,082	7,876,657	8,301,151
3142 West Tower	20,937,110	32,751	15,927,540	4,976,819	4,477,433
3147 Central Intake	14,968,043	16,256	10,530,158	4,421,629	4,333,415
3148 South Tower	23,540,878	14,172	18,116,715	5,409,992	4,984,303
3150 Classification and Release	26,301,642	33,669	17,746,181	8,521,791	5,468,602
3152 Central Kitchen	15,586,240	560,710	8,554,364	6,471,165	5,371,158
3153 Central Laundry	2,201,141	41,562	1,613,407	546,173	490,223
3155 Jail Medical	13,302,243	7,482	9,677,250	3,617,512	2,541,834
3156 Court Security	1,250,776	3,360	547,860	699,556	1,240,203
3157 Fiscal Vault	-	-	-	-	850
3158 Data Management Unit Dispositions	-	-	-	-	2,500
3159 CJIS Compliance & Technology	1,676,954	62,500	1,605,438	9,016	(1,187,639)
Subtotal Sheriff	210,505,644	1,266,483	147,044,418	62,194,742	48,418,099
3210 Constable Precinct #1	3,316,299	12,489	1,728,040	1,575,770	1,192,153
3220 Constable Precinct #2	2,042,056	9,089	1,091,091	941,876	892,024
3230 Constable Precinct #3	2,528,310	1,099	1,491,869	1,035,342	1,259,332
3240 Constable Precinct #4	2,837,864	2,678	1,527,875	1,307,310	1,178,156
3250 Constable Precinct #5	1,965,533	84,543	1,321,341	559,649	583,186
Subtotal Constable	12,690,062	109,899	7,160,217	5,419,947	5,104,851
3311 Crime Lab	12,476,896	142,564	5,569,014	6,765,318	4,696,888
3312 Medical Examiner	11,002,671	242,013	6,225,564	4,535,094	4,071,729
3313 Breath Alcohol Program	372,617	-	205,619	166,998	154,597
Subtotal Institute of Forensic Sciences	23,852,184	384,577	12,000,198	11,467,410	8,923,214
3020 Community Supervision	1,985,703	497,273	1,091,346	397,084	565,728
3030 Public Service Program	1,937,327	2,408	1,107,867	827,052	704,556
3043 Unincorporated Area Services	343,109	19,799	138,328	184,983	188,136
Subtotal Law Enforcement	251,314,030	2,280,439	168,542,374	80,491,218	63,904,585
Justice Administration					
4001 Building Security	12,643,053	30,650	8,615,955	3,996,449	4,271,999
4002 Emergency Management	1,208,616	9,994	595,025	603,597	280,209
4003 Fire Marshal	1,868,133	129,168	1,097,026	641,939	(159,997)
4011 District Attorney	66,064,697	112,866	39,280,216	26,671,615	25,584,458
4012 DA-Special Allocation	-	-	(133,049)	133,049	-

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 APRIL 30, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF April 2025	ACTUAL YTD April 2025	FUNDS AVAILABLE April 2025	FUNDS AVAILABLE April 2024
	(a)				
4013 Drug Court Program	396,646	287	146,277	250,082	186,141
4014 Jail Diversion	1,567,256	45,128	724,544	797,584	446,694
4015 Divert Court Department	411,146	296	100,015	310,835	328,273
4016 S.T.A.C. Court	87,653	502	50,583	36,568	60,052
4020 District Clerk	15,385,524	27,567	9,076,423	6,281,533	7,341,486
4031 County Clerk	11,957,542	23,146	7,619,429	4,314,967	5,272,259
4032 County Clerk-Collections	1,215,256	(3)	523,177	692,082	534,629
4033 Truancy Courts Clerks	861,845	-	495,622	366,223	478,704
4040 Public Defender	20,166,996	92,919	12,830,103	7,243,975	7,726,658
4051 District Court Administration	578,298	2,726	364,105	211,467	53,943
4056 Domestic Relations Office Administration	3,679,425	2,983	1,915,785	1,760,656	1,451,313
4060 Jury Service	3,650,060	20,868	1,666,688	1,962,504	548,863
4065 Grand Jury Service	226,000	-	177,252	48,748	41,326
4071 5th Court of Appeals	494,303	-	91,020	403,283	407,137
4072 First Admin. Judicial Region	171,797	-	171,797	-	4,644
4080 Court Cost Miscellaneous	3,606,832	-	302,155	3,304,677	7,905,440
4110 14th Civil District Court	437,131	474	198,395	238,261	196,508
4115 44th Civil District Court	368,577	8,928	202,146	157,504	122,117
4120 68th Civil District Court	327,402	496	178,309	148,596	104,281
4125 95th Civil District Court	352,777	626	199,486	152,665	137,377
4130 101st Civil District Court	462,502	766	166,851	294,885	279,548
4135 116th Civil District Court	346,059	304	196,750	149,004	131,332
4140 134th Civil District Court	426,961	423	183,021	243,517	204,447
4145 160th Civil District Court	313,912	1,123	172,233	140,556	128,283
4150 162nd Civil District Court	429,815	3,397	196,475	229,943	230,297
4155 191st Civil District Court	341,574	394	158,700	182,479	182,650
4160 192nd Civil District Court	317,685	450	171,562	145,673	123,460
4165 193rd Civil District Court	311,831	1,244	136,110	174,477	121,080
4170 298th Civil District Court	379,224	391	187,220	191,614	192,677
4175 Civil District Masters	406,002	623	231,517	173,862	320,579
4180 Civil Tax Court	423,218	2,538	218,444	202,237	240,699
4210 254th Family Court	754,104	488	308,620	444,996	490,673
4215 255th Family Court	697,691	537	326,074	371,080	349,390
4220 256th Family Court	688,679	3,565	337,574	347,540	268,690
4225 301st Family Court	738,366	1,278	366,927	370,160	295,023
4230 302nd Family Court	706,480	1,887	330,645	373,948	366,349
4235 303rd Family Court	701,110	1,183	337,055	362,871	324,654
4240 330th Family Court	770,609	950	357,334	412,326	379,471
4250 IV-D Court	882,201	59,158	98,828	724,216	185,283
4310 304th Juvenile Court	2,467,901	38,328	1,540,223	889,350	785,114
4320 305th Juvenile Court	2,434,955	15,852	1,237,390	1,181,713	1,198,824
4401 Criminal District Court #1	993,516	16,169	722,568	254,780	59,473
4402 Criminal District Court #2	814,614	13,517	571,869	229,229	345,024
4403 Criminal District Court #3	1,022,367	2,823	809,395	210,149	(37,000)
4404 Criminal District Court #4	967,265	2,936	785,706	178,623	(144,886)
4405 Criminal District Court #5	1,183,156	306	799,469	383,381	73,856
4406 Criminal District Court #6	1,233,248	9,230	940,846	283,172	(108,772)
4407 Criminal District Court #7	1,069,050	10,795	779,496	278,759	146,298
4410 194th Criminal District Court	1,006,750	24,359	837,974	144,417	169,456
4415 195th Criminal District Court	843,162	14,699	719,156	109,308	82,681
4420 203rd Criminal District Court	1,021,435	1,534	823,017	196,885	(10,812)
4425 204th Criminal District Court	894,045	55	775,095	118,895	(19,360)
4430 265th Criminal District Court	1,010,547	16,467	703,536	290,544	423,293
4435 282nd Criminal District Court	1,118,151	28,444	834,699	255,008	(206,213)
4440 283rd Criminal District Court	896,617	4,625	720,479	171,513	261,417
4445 291st Criminal District Court	948,251	16,910	782,893	148,447	98,719
4450 292nd Criminal District Court	878,103	5,574	699,047	173,481	184,919
4455 363rd Criminal District Court	920,297	7,444	785,940	126,912	167,781
4460 Criminal District Magistrates	2,870,872	75	1,866,350	1,004,447	800,242
4461 Pretrial Release	8,344,291	409,634	3,743,105	4,191,553	3,891,063
4465 Staff Attorneys	755,881	3,653	740,551	11,677	294,145
4470 Criminal District Court Manager	974,178	10,996	726,917	236,265	392,221
4501 County Court at Law #1	545,946	1,425	351,998	192,523	197,973
4502 County Court at Law #2	608,250	630	281,653	325,968	323,675
4503 County Court at Law #3	528,483	18,937	316,645	192,901	180,619
4504 County Court at Law #4	621,241	4,945	345,777	270,518	228,902
4505 County Court at Law #5	960,869	29,750	410,059	521,060	160,223
4601 County Criminal Court #1	565,467	947	325,097	239,422	212,443
4602 County Criminal Court #2	825,118	11,322	438,861	374,935	359,894
4603 County Criminal Court #3	495,288	12,681	274,613	207,994	190,394
4604 County Criminal Court #4	678,308	11,875	436,774	229,658	280,825
4605 County Criminal Court #5	786,677	5,315	481,293	300,069	266,752
4606 County Criminal Court #6	876,639	11,554	583,585	281,500	234,435
4607 County Criminal Court #7	606,171	2,737	405,876	197,558	166,766
4608 County Criminal Court #8	674,135	5,516	467,936	200,683	168,524
4609 County Criminal Court #9	600,280	3,884	343,549	252,847	212,780
4610 County Criminal Court #10	721,031	12,608	511,751	196,673	145,079
4611 County Criminal Court #11	719,790	4,865	513,388	201,537	225,324
4615 County Criminal Court of Appeals	357,772	234	227,962	129,576	139,326
4616 County Criminal Court of Appeals #2	654,807	10,983	360,642	283,182	285,896
4617 County Criminal Court - Magistrate	539	7	188	344	458
4620 County Criminal Court Manager	483,491	5,677	248,927	228,887	119,371
4701 Probate Court #1	1,231,327	2,536	910,677	318,115	176,399
4702 Probate Court #2	1,348,012	1,996	664,954	681,061	428,357

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 APRIL 30, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF April 2025	ACTUAL YTD April 2025	FUNDS AVAILABLE April 2025	FUNDS AVAILABLE April 2024
	(a)				
4703 Probate Court #3	1,507,413	37,561	815,766	654,085	658,423
4704 Investigators/Court Visitor Program	2,170,130	453	892,231	1,277,445	1,226,983
4705 Probate Associates	673,397	5,806	500,296	167,295	239,692
4811 J.P- 1-1	1,154,627	12,077	717,238	425,313	408,337
4812 J.P- 1-2	879,819	2,292	425,229	452,298	367,976
4821 J.P- 2-1	816,594	2,717	390,331	423,545	396,521
4822 J.P- 2-2	849,371	2,817	464,762	381,793	329,500
4831 J.P- 3-1	1,031,701	7,030	539,235	485,435	337,324
4832 J.P- 3-2	913,128	448	483,613	429,067	356,364
4841 J.P- 4-1	841,574	13,215	434,535	393,825	312,382
4842 J.P- 4-2	876,370	1,447	458,730	416,194	303,964
4851 J.P- 5-1	861,848	2,544	444,197	415,106	357,976
4852 J.P- 5-2	875,356	458	410,569	464,329	369,146
Subtotal Justice Administration	220,834,609	1,494,030	129,795,086	89,545,492	87,355,583
Health and Social Services					
5110 Employee Health Clinic	888,473	16,171	378,842	493,460	343,311
5112 Juvenile Psychological Service	3,079,864	-	1,193,357	1,886,507	3,173,367
5170 Welfare Assistance	3,457,949	69,986	1,987,695	1,400,267	1,277,255
5111 Juvenile Administration	25,567,123	1,612,334	14,250,802	9,703,987	11,285,279
5114 Juvenile-Detention Center	20,363,279	98,357	11,027,363	9,237,559	8,202,991
5115 Juvenile-Emergency Shelter	2,705,855	1,051	1,594,112	1,110,692	1,406,231
5116 Juvenile-Letot Center	4,160,108	35,205	2,503,095	1,621,808	1,429,049
5117 Juvenile-Youth Village	4,966,638	41,168	3,281,348	1,644,122	1,854,907
5118 Juvenile-Medlock Center	5,128,184	6,662	3,274,620	1,846,903	2,430,661
5119 Juvenile-Letot Residential Treatment Center	2,355,517	16,265	1,570,102	769,150	1,312,243
5120 Health Administration	4,805,410	120,302	1,158,479	3,526,629	790,778
5121 Environmental Health	2,346,752	129,802	969,953	1,246,997	1,140,312
5122 Public Health Lab	4,310,239	484,887	2,375,368	1,449,984	1,670,957
5123 Preventive Health	4,123,273	317,821	2,095,410	1,710,042	1,450,151
5124 Communicable Disease Control	1,069,958	28,695	442,887	598,376	517,499
5125 STD Clinic	2,588,167	289,955	1,516,414	781,798	1,105,765
5126 TB Clinic	3,031,049	131,734	1,600,100	1,299,215	1,434,938
5128 HHS - Finance Admin	1,337,747	44,644	937,108	355,995	507,837
5130 Budget Office Community Contracts	11,580,266	2,005,580	5,297,470	4,277,216	9,307,364
5140 CPS Program	3,589,273	2,276,427	847,028	465,817	2,573,182
Subtotal Health and Social Services	111,455,123	7,727,046	58,301,554	45,426,524	53,214,078
Other Operating					
6340 Wilmer Substance Abuse Facility	321,730	14,754	195,795	111,181	124,745
9910 Countywide Appropriations	28,641,392	3,083,948	10,009,553	15,547,891	14,911,440
6930 Cash Match for Grants	11,835,551	-	-	11,835,551	9,879,313
9940 Reserves and Contingency	48,697,118	-	-	48,697,118	52,041,294
Subtotal Other Operating	89,495,791	3,098,702	10,205,348	76,191,741	76,956,792
9950 Emergency Reserves (a)	4,250,309	-	-	4,250,309	90,902,920
Grand Total	\$ 808,711,597.63	\$ 27,416,538	\$ 431,129,531	\$ 350,165,529	\$ 406,338,748
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 16,927,094	\$ 31,476,492

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
\$	-

(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)
\$	4,250,309

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 APRIL 30, 2025**

Exhibit B-2

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF April 2025	ACTUAL YTD April 2025	FUNDS AVAILABLE April 2025
Road and Bridge				
2510 Road Precinct #1	5,955,705	\$ 2,163	\$ 1,209,843	\$ 4,743,699
2520 Road Precinct #2	6,778,205	19,272	2,544,972	4,213,962
2530 Road Precinct #3	6,356,586	429,342	2,525,836	3,401,409
2540 Road Precinct #4	5,670,238	745,923	1,704,861	3,219,454
2550 Road Reserves	19,406,249	1,134,058	12,779,954	5,492,237
Subtotal Road and Bridge	44,166,983	2,330,757	20,765,465	21,070,760
Permanent Improvement Fund				
1022 GG-Operation Services- Facilities	15,525,259	1,423,774	2,475,043	11,626,443
9420 Facilities Projects	5,584,707	2,104,038	2,908,290	572,379
Subtotal Permanent Improvement Fund	21,109,967	3,527,812	5,383,333	12,198,822
Alternative Dispute Resolution				
4054 Alt.Dispute Resolution-Dept	1,761,940	12,912	222,108	1,526,920
9950 Emergency Reserves	4,679,280	-	-	4,679,280
Subtotal Alternative Dispute Resolution	6,441,220	12,912	222,108	6,206,200
Dallas County Historical Commission				
2080 Historical Commission	6,500	5,140	558	803
9950 Emergency Reserves	11,140	-	-	11,140
Subtotal Dallas County Historical Commission	17,640	5,140	558	11,943
Major Technology				
1090 IT Data Services	65,091,034	14,986,389	26,130,310	23,974,335
1095 IT - Countywide Maintenance	32,454,364	8,453,675	15,987,927	8,012,762
9410 IT Projects	2,732,818	60,876	206,848	2,465,095
Subtotal Major Technology	100,278,216	23,500,939	42,325,085	34,452,191
Major Projects Fund				
1022 GG-Operation Services- Facilities	45,296,163	10,999,378	30,192,096	4,104,689
1090 IT Data Services	728,165	55,049	(100,000)	773,116
2110 Public Works	10,830,793	78,565	4,869,646	5,882,583
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	388,534	450	388,084	-
2520 Professional/Consultant Fees	428,250	422,100	2,684	3,466
9101 Park & Open Space Adm	2,378,207	24,162	215,887	2,138,158
9410 IT Projects	7,171,936	10,444	84,420	7,077,071
9411 District #1 Community and Econ Development	1,458,122	-	-	1,458,122
9412 District #2 Community and Econ Development	1,892,902	-	785,925	1,106,977
9413 District #3 Community and Econ Development	2,000,000	-	-	2,000,000
9414 District #4 Community and Econ Development	2,000,000	-	379,792	1,620,208
9415 County Judge Community and Econ Development	4,000,000	-	569,939	3,430,061
9417 County New Directions Program	2,896,909	-	2,268,028	628,881
9420 Facilities Projects	72,631,303	29,574,815	12,932,191	30,124,297
9430 Public Works Projects	145,417,068	102,773,409	17,547,547	25,096,112
9910 Countywide Appropriations	3,443,637	589,550	20,858,160	(18,004,073)
Subtotal Major Projects Fund	303,212,390	144,778,324	90,994,398	67,439,668
Interest & Debt Retirement Fund				
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
Subtotal Interest & Debt Retirement Fund	56,171,548	-	4,798,200	51,373,348
Major Grants				
9466 Major Grants	304,474,882	7,363,247	67,617,438	229,494,197
Subtotal Major Grants	304,474,882	7,363,247	67,617,438	229,494,197
HUD Section 8 Fund				
9467 HUD Section 8	112,971,220	209,328	40,619,739	72,142,153
Subtotal HUD Section 8 Fund	112,971,220	209,328	40,619,739	72,142,153
Charter School Grants				
9468 Charter School	10,575,486	34,280	4,541,407	5,999,799
Subtotal Charter School Grants	10,575,486	34,280	4,541,407	5,999,799
Law Library Fund				
9010 Library Assistance	1,549,582	35,035	849,527	665,019
Subtotal Law Library	1,549,582	35,035	849,527	665,019
Appellate Justice System				
4090 Appellate Justice System	780,292	-	299,351	480,941
9950 Emergency Reserves	461,597	-	-	461,597
Subtotal Appellate Justice System	1,241,889	-	299,351	942,538
Grand Total	\$ 962,211,022	\$ 181,797,773	\$ 278,416,609	\$ 501,996,639

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 APRIL 30, 2025 AND 2024

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES April 2025	ACTUAL MONTH OF April 2025	YTD ACTUAL + ENCUMBRANCES April 2025	BALANCE OF BUDGET April 2025	YTD ACTUAL + ENCUMBRANCES April 2024
10500 Road & Bridge	-	-	-	-	-	\$ 2,121
10501 Road & Bridge District 1	5,955,705	2,163	66,112	1,212,006	4,743,699	545,683
10502 Road & Bridge District 2	6,778,205	19,272	1,092,764	2,564,244	4,213,962	498,383
10503 Road & Bridge District 3	6,356,586	429,342	324,920	2,955,177	3,401,409	3,690,200
10504 Road & Bridge District 4	5,670,238	745,923	308,611	2,450,784	3,219,454	1,968,627
10505 Road Reserves	19,406,249	1,134,058	26,599	13,914,012	5,492,237	10,825,027
12000 General Fund	808,711,598	27,416,538	60,237,276	458,546,069	350,165,529	458,165,763
12600 Permanent Improvement Fund	21,109,967	3,527,812	1,166,192	8,911,145	12,198,822	7,943,134
16200 Alternate Dispute Resolution	6,441,220	12,912	114,488	235,020	6,206,200	311,793
16800 Dallas County Historical Commission	17,640	5,140	-	5,697	11,943	129
19500 Major Technology Fund	100,278,216	23,500,939	6,867,235	65,826,025	34,452,191	58,371,565
19600 Major Projects	303,212,390	144,778,324	8,296,683	235,772,722	67,439,668	216,885,108
20500 Interest & Debt Retirement Fund	56,171,548	-	-	4,798,200	51,373,348	5,273,950
46600 Grants	304,474,882	7,363,247	13,165,318	74,980,684	229,494,197	83,221,907
46700 HUD Section 8	112,971,220	209,328	5,654,971	40,829,067	72,142,153	34,090,814
46800 Charter School Grants	10,575,486	34,280	579,172	4,575,687	5,999,799	5,084,431
47000 Law Library Fund	1,549,582	35,035	90,936	884,562	665,019	722,434
47100 Appellate Judicial System	1,241,889	-	6,959	299,351	942,538	40,318
Total	\$ 1,770,922,619	\$ 209,214,311	\$ 97,998,235	\$ 918,760,451	\$ 852,162,168	\$ 887,641,387

(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 APRIL 30, 2025 AND 2024**

Exhibit D

FUND	FY 2025 BUDGET	ACTUAL MONTH OF April 2025	TOTAL YTD REVENUE April 2025	BALANCE OF BUDGET April 2025	TOTAL YTD REVENUE April 2024
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ 12,077,673
10501 Road & Bridge District 1	-	22,923	1,560,377	1,560,377	912,176
10502 Road & Bridge District 2	-	57,019	1,660,125	1,660,125	875,890
10503 Road & Bridge District 3	-	5,094	4,157,062	4,157,062	3,053,435
10504 Road & Bridge District 4	-	23,551	1,560,878	1,560,878	891,923
10505 Road Reserves	-	3,902,900	15,094,914	15,094,914	3,822,104
12000 General Fund	791,784,505	28,264,544	730,813,594	(60,970,911)	654,272,939
12600 Permanent Improvement	8,499,432	67,300	8,375,305	(124,127)	14,188,308
16200 Alternate Dispute	1,230,000	158,382	856,028	(373,972)	766,294
16800 Historical Commission	-	72	361	361	174
19500 Major Technology	81,070,500	1,135,571	77,276,579	(3,793,921)	64,877,408
19600 Major Projects	135,399,468	3,694,621	125,646,201	(9,753,267)	120,109,283
20500 Debt Service	35,659,642	4,278,869	30,797,859	(4,861,783)	35,779,970
46400 American Rescue Plan	3,500,000	319,252	124,306,778	120,806,778	3,024,036
46600 Projected Federal Grants	115,609,044	18,320,710	105,646,992	(9,962,052)	81,861,268
46700 HUD Section 8	60,968,500	5,509,380	38,887,986	(22,080,514)	33,777,345
46800 Charter School Grants	9,529,205	390,367	2,938,175	(6,591,030)	3,819,037
47000 Law Library	1,580,000	174,100	1,055,260	(524,740)	933,381
47100 Appellate Judicial	340,000	27,508	243,746	(96,254)	190,419
TOTAL	\$ 1,273,935,506	\$ 66,352,161	\$ 1,270,878,221	\$ (3,057,285)	\$ 1,035,233,065

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 APRIL 30, 2025 AND 2024**

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF April 2025	TOTAL YTD REVENUE April 2025	BALANCE OF BUDGET April 2025	TOTAL YTD REVENUE April 2024
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ (4,206,091)	\$ 606,223,968	\$ (7,507,264)	\$ 552,937,167
Licenses, Permits and Registrations	29,900,000	8,852,154	9,423,877	(20,476,123)	16,893,225
Fines and Forfeitures	226,000	(1,139,298)	329,066	103,066	301,836
Use of Money and Property	15,399,000	3,218,329	7,341,881	(8,057,119)	7,782,958
Charges for Current Services - General Government	49,102,000	2,799,860	34,007,066	(15,094,934)	32,511,222
Charges for Current Services - Public Safety	10,571,500	967,051	6,569,534	(4,001,966)	6,241,293
Charges for Current Services - Judiciary	18,693,063	1,962,536	11,830,148	(6,862,915)	10,715,364
Reimbursements for Current Services - General Government	836,000	51,598	299,592	(536,408)	565,161
Reimbursements for Current Services - Public Safety	19,995,776	1,697,527	11,055,607	(8,940,169)	11,252,304
Reimbursements for Current Services - Judicial	4,467,736	83,803	2,805,243	(1,662,493)	3,590,050
Reimbursements for Current Services - Health	12,513,561	1,138,847	2,371,036	(10,142,525)	3,806,645
Intergovernmental - General Government	1,511,500	197,147	1,061,273	(450,227)	957,738
Intergovernmental - Public Safety	600,000	-	893,110	293,110	-
Intergovernmental - Streets and Highways	1,259,000	-	1,260,770	1,770	659,000
Intergovernmental - Judiciary	1,037,500	80,093	508,011	(529,489)	624,226
Intergovernmental - Health and Welfare	178,000	23,600	154,950	(23,050)	150,500
Miscellaneous	1,156,000	88,828	2,091,486	935,486	1,419,216
Interfund Transfers	10,606,637	12,448,561	32,586,977	21,980,340	3,865,033
TOTAL	\$ 791,784,505	\$ 28,264,544	\$ 730,813,594	\$ (60,970,911)	\$ 654,272,939

(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 APRIL 30, 2025 AND 2024**

ASSETS	<u>April 30, 2025</u>	<u>April 30, 2024</u>
Cash and Investments	\$ 271,113,745 (c)	\$ 621,306,768 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	<u>628,000 (a)</u>	<u>925,000 (a)</u>
Subtotal Net Receivables	628,000	925,000
Due from Other Governmental Units	<u>47,763</u>	<u>47,763</u>
Total Receivables	675,763	972,763
Prepayments and other assets	0	208,028
TOTAL ASSETS	<u><u>\$ 271,851,380</u></u>	<u><u>\$ 622,549,430</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	42,417,098 (b)	264,651,147 (b)
Due to Other Governmental Units	<u>72,238,239 (c)</u>	<u>234,683,150 (c)</u>
TOTAL LIABILITIES	114,655,336	499,334,296
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	61,872	269,899
Projects	66,851,350	71,260,577
Projects - Encumbrances	1,633,942	15,438,221
Other - Encumbrances	24,239,898	52,996,211
UNRESERVED		
General Fund	-	-
Other Funds	<u>64,408,982</u>	<u>(16,749,775)</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 271,851,380</u></u>	<u><u>\$ 622,549,430</u></u>

(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, 2024.

(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 April 30, 2025 including accrued interest, \$72,130,360 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 APRIL 30, 2025 AND 2024

Exhibit F

FUND	BEGINNING BALANCE April 2025	ACTUAL MONTH OF April 2025	ENDING BALANCE April 2025	ENDING BALANCE April 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 84,786	\$ (108,188)	\$ (23,402)	\$ 80,028
17000 Return Check Collection	(108,897)	38,245	(70,652)	(84,178)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	101,023,258	(23,310,917)	77,712,341	201,408,377
	<u>101,072,570</u>	<u>(23,380,860)</u>	<u>77,691,710</u>	<u>201,477,650</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,295,498	(9,327)	2,286,171	2,316,541
20100 Technology Fund	466,343	13,287	479,630	335,686
20200 Local Government Fund	18,699,702	1,816,295	20,515,996	19,856,895
20300 Local Official Fund	35,801,631	3,440,524	39,242,155	29,732,909
20400 Record Management Fund	20,148,748	(548,411)	19,600,337	18,940,733
50000 Payroll	40,852,665	334,733	41,187,398	264,047,283
53400 DA - Restitution	484,423	49,383	533,806	164,012
53800 DA - Check Processing	132,219	34,825	167,043	205,062
54700 DA - State Forfeitures/Other	160,356	701	161,057	155,129
70400 Unallocated Tax	690,902	-	690,902	(2,696,179)
	<u>119,732,486</u>	<u>5,132,010</u>	<u>124,864,495</u>	<u>333,058,072</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
41500 1995A Permanent Improvement	-	-	-	-
44100 Combination Tax and Parking Series 2016	1,845,297	(400,000)	1,445,297	1,845,308
44200 Certificates of Obligation, Series 2022	64,251,834	(218,868)	64,032,966	81,846,461
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>66,097,131</u>	<u>(618,868)</u>	<u>65,478,263</u>	<u>83,691,769</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	2,658,578	-	2,658,578	2,658,578
48100 Public Property Finance Obligati	86,303	-	86,303	86,303
49000 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
49400 Unlimited Tax Road Bond Fund	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>\$ 289,981,464</u>	<u>\$ (18,867,719)</u>	<u>\$ 271,113,745</u>	<u>\$ 621,306,768</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 remaing 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 April 30, 2025 including accrued interest, \$72,130,360 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 APRIL 30, 2025 AND 2024

Exhibit G

FUND	ENCUMBRANCES April 2025	ACTUAL MONTH OF April 2025	YTD ACTUAL + ENCUMBRANCES April 2025	YTD ACTUAL + ENCUMBRANCES April 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ 109,383	\$ 149,691	\$ 45,822
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	20,121,056	22,422,030	80,455,460	158,827,296
	<u>20,121,056</u>	<u>22,531,413</u>	<u>80,605,151</u>	<u>158,873,118</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	58,244	50,116	357,891	158,354
20100 Technology Fund	600	60	678	101,347
20200 Local Government Fund	614,034	217,897	2,512,653	4,568,420
20300 Local Official Fund	858,578	344,550	2,999,390	4,518,304
20400 Record Management Fund	2,587,385	1,579,791	7,881,193	9,739,304
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	63,420	874,640	977,276
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	5,551	111,431	60,320
54700 DA - State Forfeitures/Other	-	-	724	1,322
	<u>4,118,841</u>	<u>2,261,385</u>	<u>14,738,601</u>	<u>20,124,648</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking Series 2016	32,618	400,000	432,618	695,857
44200 Certificates of Obligation, Series 2022	1,601,325	218,868	5,558,682	32,231,654
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>1,633,942</u>	<u>618,868</u>	<u>5,991,300</u>	<u>32,927,511</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	-	-	-	-
49200 1992 Road Bond Fund	-	-	-	-
Subtotal road funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal capital project funds	<u>1,633,942</u>	<u>618,868</u>	<u>5,991,300</u>	<u>32,927,511</u>
Total	<u>\$ 25,873,840</u>	<u>\$ 25,411,666</u>	<u>\$ 101,335,051</u>	<u>\$ 211,925,277</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 APRIL 30, 2025 AND 2024**

Exhibit H

FUND	ACTUAL MONTH OF April 2025	TOTAL YTD REVENUE April 2025	TOTAL YTD REVENUE April 2024
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	38,245	13,393	(16,232)
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	319,252	124,306,778	3,024,036
	<u>357,497</u>	<u>124,320,171</u>	<u>3,007,804</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	39,772	272,707	366,473
20100 Technology Fund	13,347	74,785	67,336
20200 Local Government Fund	1,994,431	3,549,880	2,662,154
20300 Local Official Fund	3,653,809	8,424,518	6,569,258
20400 Record Management Fund	1,151,394	5,101,405	4,450,889
50000 Payroll	-	-	-
53400 DA - Restitution	112,802	891,039	966,575
53800 DA - Check Processing	40,376	110,978	85,074
54700 DA - State Forfeitures/Other	701	2,451	6,103
	<u>7,006,633</u>	<u>18,427,761</u>	<u>15,173,862</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
44100 Combination Tax and Parking Series 2016	-	-	-
44200 Certificates of Obligation, Series 2022	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Road Funds:			
42400 Unlimited Tax Road Bonds Series	-	-	-
42700 Unlimited Tax Refunding & Improv	-	-	-
48100 Public Property Finance Obligati	-	-	-
49000 Unlimited Tax Road Bond Fund	-	-	-
49400 Unlimited Tax Road Bond Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 7,364,129</u>	<u>\$ 142,747,932</u>	<u>\$ 18,181,665</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 April 30, 2025 including accrued interest, \$72,130,360 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 APRIL 30, 2025

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2025	19,115,000	4,798,200	23,913,200
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>\$ 65,211,800</u>	<u>\$ 263,856,800</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 APRIL 30, 2025 AND 2024

Exhibit J

FUND	BEGINNING BALANCE April 2025	ACTUAL MONTH OF April 2025	ENDING BALANCE April 2025	ENDING BALANCE April 2024
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 24,180,926	\$ 470,521	\$ 24,651,447	\$ 6,202,751
13000 Election Fund-Special	141,751	10,828	152,579	900,382
16600 State Report Interest Fund	1,533,021	(950,410)	582,611	601,375
50100 County Clerk-Special	25,617,945	484,325	26,102,270	24,626,909
50200 County Clerk-Trust	35,491,299	380,634	35,871,933	32,701,836
50300 District Clerk-Special	11,064,845	15,415	11,080,260	10,485,352
50400 District Clerk-Trust	42,554,084	(185,758)	42,368,326	77,415,161
50500 Sheriff-Special	230,369	67,092	297,460	375,425
50600 County Clerk Special Trust Fund	31,990,056	1,396,126	33,386,182	31,150,307
53200 Escrow Fund	19,815,088	474,349	20,289,437	22,080,518
53400 DA - Restitution	484,423	49,383	533,806	164,012
53700 Youth Village Special Fund	509	1	510	496
54200 DA - Police Agencies	43,983	197	44,180	41,996
54300 Adult Probation-Restitution	2,592,970	137,822	2,730,792	2,575,066
54400 DA - Attorney General	31,861	146	32,007	30,445
54500 DA - Unadjudicated-Gambling	68,725	310	69,035	66,412
54600 DA - Forfeitures-Narcotics	173,475	704	174,179	211,493
55000 Justice of the Peace 1-1 Special	507,219	5,086	512,305	500,197
55100 Justice of the Peace 1-2 Special	216,296	(46,874)	169,422	125,524
55300 Justice of the Peace 3-3 Special	-	-	-	(1,458)
55400 Justice of the Peace 2-1 Special	426,577	(309)	426,268	430,042
55500 Justice of the Peace 2-2 Special	44,047	(1,853)	42,194	39,350
55600 Justice of the Peace 3-1 Special	72,032	(6,006)	66,026	43,618
55700 Justice of the Peace 3-2 Special	254,298	11,850	266,148	261,685
55900 Justice of the Peace 4-1 Special	77,088	19,492	96,580	55,283
56000 Justice of the Peace 4-2 Special	46,939	1,590	48,529	40,868
56100 Justice of the Peace 5-1 Special	40,529	29,229	69,758	60,269
56200 Justice of the Peace 5-2 Special	278,462	(21)	278,441	280,651
57000 Dallas County Housing Fin.	82,806	365	83,171	79,181
57100 Dallas County Housing Fin.	1,163,037	5,598	1,168,635	1,109,596
58000 Constable 1 Special Fund No. 580	54,187	685	54,872	53,222
58100 Constable 2 Special Fund No. 581	62,227	(54,569)	7,658	19,168
58200 Constable 3 Special Fund No. 582	87,593	24,375	111,968	2,728
58400 Constable 4 Special Fund No. 584	4,649	7,479	12,128	31,168
58600 Constable 5 Special Fund No. 586	1,377	-	1,377	4,481
60000 DCS - Administration	28,216,118	3,309	28,219,427	28,177,271
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	111,577	(10,181)	101,396	113,096
80700 District Attorney Check Collection	187,340	-	187,340	406,745
80800 Child Support Clearing	21,175	(10,044)	11,131	18,762
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	\$ 227,970,966	\$ 2,330,884	\$ 230,301,850	\$ 241,481,444

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