



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

February 20, 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.

	<u>Exhibits</u>
<i>Balance Sheet: Budgeted Funds as of December 31,2024</i>	
Summary of Cash and Investments: Budgeted Funds as of December 31,2024	A
Funds Available Analysis for the third month ended December 31,2024	B
Appropriations: Budget/Actual: Tax and Fee Funds for the third month ended December 31,2024	C
Revenue: Budget/Actual: Tax and Fee Funds for the third month ended December 31,2024	D
Revenue: Budget/Actual: General Fund for the third month ended December 31,2024	E
<i>Balance Sheet: Funds Not Budgeted as of December 31,2024</i>	
Summary of Cash and Investments: Funds Not Budgeted as of December 31,2024	F
Appropriations: Funds Not Budgeted for the third month ended December 31,2024	G
Revenue: Funds Not Budgeted for the third month ended December 31,2024	H
<i>Summary of County Bonded Indebtedness as of December 31,2024</i>	
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of December 31,2024</i>	
	I
	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

th/kc

cc: County Budget Officer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF DECEMBER 31, 2024 AND 2023**

ASSETS	December 31, 2024	December 31, 2023
Cash and Investments	\$ 597,397,381	\$ 528,965,530
Inventories, Stock Room	6,097,927	4,889,465
Net Receivables - County Taxes	567,150,050	526,805,175
Net Receivables - Other	21,574,000 (a)	23,144,000 (a)
Subtotal Net Receivables	588,724,050	549,949,175
Due from Other Governmental Units	81,870,760	34,605,903
Total Receivables	670,594,810	584,555,078
Prepayments and other assets	558,090	18,783,045
TOTAL ASSETS	\$ 1,274,648,207	\$ 1,137,193,117
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	38,022,168 (b)	37,203,118 (b)
Due to Other Governmental Units	44,859,700	42,231,551
TOTAL LIABILITIES	82,881,868	79,434,669
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	6,656,017	23,672,509
Projects	260,903,298	211,756,256
General Fund - Encumbrances	37,835,153	38,380,544
Projects - Encumbrances	164,069,507	180,179,398
Other - Encumbrances	19,536,129	28,223,806
UNRESERVED		
General Fund	543,610,626	498,287,929
Other Funds	159,155,610	77,258,006
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,274,648,207	\$ 1,137,193,117

(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 third month ended December 31, 2024. Expected and budgeted revenue for Fiscal 2024 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for third month ended December 31, 2024. 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 December 31, 2024 AND 2023

Exhibit A

FUND	BEGINNING BALANCE December 2024	ACTUAL MONTH OF December 2024	ENDING BALANCE December 2024	ENDING BALANCE December 2023
GOVERNMENTAL FUNDS:				
Major Funds:				
12000 General Fund	\$ 36,986,347	\$ 133,043,958	\$ 170,030,305	\$ 164,609,991
12400 Jury Fund	-	-	-	-
19600 Major Projects	307,851,569	20,996,414	328,847,982	311,990,636
20500 Interest & Debt Retirement Fund	22,895,683	(3,689,300)	19,206,384	16,733,504
46600 Projected Federal Grants	(16,705,498)	(2,847,964)	(19,553,462)	(43,941,711)
	<u>351,028,102</u>	<u>147,503,108</u>	<u>498,531,209</u>	<u>449,392,420</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
10500 Road & Bridge	1,927,854	(845)	1,927,009	6,902,175
10501 Road & Bridge District 1	3,925,071	(1,859,348)	2,065,723	3,915,512
10502 Road & Bridge District 2	7,754,221	(85,521)	7,668,700	6,204,998
10503 Road & Bridge District 3	(2,186,792)	(636,648)	(2,823,440)	(1,341,937)
10504 Road & Bridge District 4	2,596,614	(439,924)	2,156,690	2,366,543
10505 Road Reserves	41,273,519	1,552,715	42,826,234	24,823,182
12600 Permanent Improvement Fund	15,041,489	287,928	15,329,417	8,799,403
16200 Alternate Dispute Resolution	6,883,566	85,272	6,968,838	6,476,854
16800 Dallas County Historical Commission	15,544	(458)	15,086	17,092
19500 Major Technology Fund	3,187,197	16,402,310	19,589,506	13,363,966
46700 HUD Section 8	(914,327)	69,397	(844,930)	5,007,769
46800 Charter School Grants	774,780	(484,136)	290,644	11,140
47000 Law Library Fund	1,852,566	29,785	1,882,351	1,567,605
47100 Appellate Judicial System	1,719,571	94,772	1,814,343	1,458,810
53500 District Attorney Forfeiture	-	-	-	-
	<u>83,850,873</u>	<u>15,015,299</u>	<u>98,866,171</u>	<u>79,573,110</u>
Total Governmental Funds Cash and Investments	<u>\$ 434,878,975</u>	<u>\$ 162,518,406</u>	<u>\$ 597,397,381</u>	<u>\$ 528,965,530</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 DECEMBER 31, 2024 AND 2023**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF December 2024	ACTUAL YTD December 2024	FUNDS AVAILABLE December 2024	FUNDS AVAILABLE December 2023
General Government					
1010 GG-County Judge	887,409	\$ -	\$ 155,692	\$ 731,717	543,172
1011 Truancy Courts	855,829	104,968	136,906	613,955	544,360
1016 Planning and Development	604,190	1,318	189,448	413,424	475,998
1020 GG-Commissioners Court Administrator	3,343,174	29,776	749,540	2,563,858	1,882,813
1021 GG-Operation Services-Engineering	1,458,753	281,769	305,613	871,371	1,514,334
1022 GG-Operation Services- Facilities	33,014,670	6,905,438	4,713,277	21,395,955	19,373,339
1023 GG-Operation Services- Comm/Central Svcs	7,287,874	2,945,348	2,051,851	2,290,675	3,947,727
1024 GG-Operations Services-Records Mgt	964,879	24,946	297,944	641,989	719,208
1027 GG-Operations-Auto Service Center	10,928,838	3,300,539	2,221,822	5,406,478	5,251,235
1028 GG-Operations-Facility Quality Assurance	-	-	-	-	-
1035 GG- Tax Assessor/Collector	18,958,163	15,918	4,918,290	14,023,956	13,090,492
1040 Human Resource/Civil Service	10,006,047	206,501	1,451,343	8,348,203	6,733,744
1041 HRCS - 52e Employees	-	-	-	-	-
1045 Record Bldg Fitness	269,107	525	-	268,582	261,813
1047 Records Building Cafe	1,600,000	-	62,800	1,537,200	-
1050 GG-County Treasurer	1,880,370	7,066	420,023	1,453,281	1,462,559
1060 Office of Budget and Evaluation	1,368,748	10,076	278,714	1,079,958	911,390
1070 GG-County Auditor	12,560,829	72,232	2,616,684	9,871,912	8,119,303
1080 GG-Purchasing	2,292,570	13,004	453,917	1,825,650	1,434,018
1082 Small Business Enterprise SBE	865,430	463	271,123	593,844	620,920
1210 Elections	14,577,493	1,800,468	2,798,015	9,979,011	11,817,847
1215 Election Contract Operations	6,105,500	1,058,027	4,918,945	128,528	-
Subtotal General Government	129,829,873	16,778,380	29,011,946	84,039,546	78,704,273
Community Services					
2030 Park and Open Space	-	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	706,319	47,378	75,754	583,187	584,615
2060 Veterans Service	577,566	2,959	136,790	437,817	402,524
2530 Road Precinct #3	-	-	-	-	-
2540 Road Precinct #4	-	-	471	(471)	-
Subtotal Community Services	1,283,885	50,337	213,014	1,020,534	987,138
Law Enforcement					
3110 Executive	2,022,368	10,446	544,195	1,467,727	1,457,895
3111 Special Investigation	-	-	-	-	-
3112 Intelligence	-	-	-	-	-
3113 Internal Affairs	1,319,734	18,636	314,479	986,619	958,287
3114 Compliance	631,097	-	144,909	486,188	466,747
3121 General Services	1,395,592	-	628,372	767,220	793,651
3122 Personnel	1,507,157	20,851	340,296	1,146,010	1,104,576
3123 Training	1,578,752	34,669	995,373	548,709	324,904
3124 Communications	2,434,936	6,075	658,680	1,770,180	1,724,651
3125 Fiscal	4,873,044	398,667	908,144	3,566,233	1,866,535
3126 Photo Lab	382,152	17,768	72,833	291,551	288,701
3128 Bonds	2,666,363	23,606	679,407	1,963,350	1,913,423
3129 Bailiff	12,286,454	5,541	3,798,228	8,482,685	6,958,514
3130 Warrants	5,522,520	18,363	1,578,121	3,926,036	3,650,449
3131 Fugitive Transportation	2,287,557	-	602,051	1,685,506	1,726,973
3132 Civil	489,488	241	118,179	371,068	424,615
3134 Criminal Investigation	4,566,329	3,059	1,090,434	3,472,836	2,821,544
3136 FLEET	305,255	1,815	89,682	213,758	231,485
3137 Freeway Management Program	12,732,594	29,936	3,253,996	9,448,663	9,388,055
3140 Detention Services	1,248,995	(6,724)	456,295	799,424	794,609
3141 North Tower	31,437,563	49,091	10,120,537	21,267,936	22,727,781
3142 West Tower	20,937,110	97,071	6,637,263	14,202,777	13,858,600
3147 Central Intake	14,284,631	38,513	3,152,083	11,094,034	10,849,561
3148 South Tower	23,540,878	32,471	7,644,336	15,864,071	16,336,914
3150 Classification and Release	26,290,410	51,422	6,764,330	19,474,658	17,166,580
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	15,496,332	583,348	2,746,796	12,166,189	10,584,791
3153 Central Laundry	2,159,579	14,605	679,215	1,465,759	1,503,742
3155 Jail Medical	13,267,487	12,709	4,298,981	8,955,796	8,395,263
3156 Court Security	1,246,776	2,569	199,541	1,044,666	1,242,207
3157 Fiscal Vault	850	-	-	850	850
3158 Data Management Unit Dispositions	663,919	-	-	663,919	2,500
3159 CJIS Compliance & Technology	1,326,205	412,647	59,052	854,507	(1,444,227)
Subtotal Sheriff	208,902,131	1,877,397	58,575,810	148,448,924	138,120,178
Constable					
3210 Constable Precinct #1	3,316,299	6,588	750,208	2,559,503	2,436,331
3220 Constable Precinct #2	2,042,056	5,630	1,579,189	1,579,237	1,592,487
3230 Constable Precinct #3	2,528,310	187,708	545,911	1,794,692	2,022,740
3240 Constable Precinct #4	2,837,864	2,355	652,537	2,182,973	2,110,451
3250 Constable Precinct #5	1,965,533	83,294	568,668	1,313,571	1,351,547
Subtotal Constable	12,690,062	285,575	2,974,512	9,429,975	9,513,556
Institute of Forensic Sciences					
3311 Crime Lab	12,472,394	397,569	2,406,994	9,667,831	8,031,580
3312 Medical Examiner	10,999,957	504,215	2,856,906	7,638,836	7,174,124
3313 Breath Alcohol Program	372,617	-	87,966	284,651	281,830
Subtotal Institute of Forensic Sciences	23,844,968	901,785	5,351,865	17,591,318	15,487,534
Other Services					
3020 Community Supervision	1,937,655	901,246	242,041	794,368	1,244,448
3030 Public Service Program	1,937,327	7,060	402,265	1,528,001	1,306,848
3043 Unincorporated Area Services	343,109	7,073	66,357	269,679	281,663

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 DECEMBER 31, 2024 AND 2023**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF December 2024	ACTUAL YTD December 2024	FUNDS AVAILABLE December 2024	FUNDS AVAILABLE December 2023
3350 Fire and Rescue Services	-	-	-	-	-
Subtotal Law Enforcement	249,655,253	3,980,137	67,612,851	178,062,265	165,954,228
Justice Administration					
4001 Building Security	10,843,053	402,721	1,898,417	8,541,916	7,516,759
4002 Emergency Management	1,208,616	12,084	246,134	950,399	554,373
4003 Fire Marshal	1,853,076	75,206	452,858	1,325,012	907,614
4011 District Attorney	66,064,397	258,714	16,546,804	49,258,879	48,760,154
4012 DA-Special Allocation	-	-	(133,049)	133,049	-
4013 Drug Court Program	396,646	-	61,819	334,827	306,411
4014 Jail Diversion	1,551,614	48,798	292,761	1,210,055	857,502
4015 Divert Court Department	411,146	6,175	34,830	370,142	364,035
4016 S.T.A.C. Court	81,828	502	20,671	60,655	84,900
4020 District Clerk	15,385,357	58,385	3,884,260	11,442,712	12,954,800
4031 County Clerk	11,957,542	39,978	3,327,159	8,590,405	9,858,376
4032 County Clerk-Collections	1,215,256	(3)	228,106	987,154	932,078
4033 Truancy Courts Clerks	861,845	-	212,294	649,551	782,669
4040 Public Defender	20,166,996	56,477	5,373,782	14,736,737	15,163,983
4051 District Court Administration	332,854	3,138	124,006	205,710	176,489
4054 Alt.Dispute Resolution-Dept	-	-	-	-	-
4056 Domestic Relations Office Administration	3,679,825	(6,686)	825,433	2,861,077	2,639,567
4060 Jury Service	3,650,960	33,557	795,298	2,822,105	1,636,335
4065 Grand Jury Service	226,000	-	81,686	144,314	170,680
4071 5th Court of Appeals	494,303	-	37,300	457,003	459,751
4072 First Admin. Judicial Region	171,797	-	171,797	-	4,644
4080 Court Cost Miscellaneous	7,910,506	-	193,766	7,716,740	8,006,203
4110 14th Civil District Court	435,691	131	82,401	353,158	318,555
4115 44th Civil District Court	368,577	2,986	99,881	265,709	256,566
4120 68th Civil District Court	327,402	-	75,537	251,865	229,350
4125 95th Civil District Court	352,777	1,050	87,812	263,915	256,034
4130 101st Civil District Court	462,502	3,483	65,499	393,520	376,126
4135 116th Civil District Court	346,059	-	81,510	264,549	255,938
4140 134th Civil District Court	426,961	744	77,975	348,242	316,883
4145 160th Civil District Court	313,912	238	71,221	242,453	235,665
4150 162nd Civil District Court	429,815	558	80,404	348,854	362,937
4155 191st Civil District Court	341,574	56	64,404	277,114	286,306
4160 192nd Civil District Court	317,685	326	73,066	244,293	236,232
4165 193rd Civil District Court	311,831	3,275	81,098	227,459	227,844
4170 298th Civil District Court	379,224	0	78,606	300,618	308,499
4175 Civil District Masters	406,002	186	97,539	308,277	386,507
4180 Civil Tax Court	423,218	4,583	85,653	332,982	347,995
4210 254th Family Court	754,104	358	133,105	620,641	651,298
4215 255th Family Court	697,600	601	142,070	554,930	563,997
4220 256th Family Court	688,679	2,456	140,193	546,030	516,115
4225 301st Family Court	738,366	4,007	157,422	576,936	558,357
4230 302nd Family Court	706,480	1,364	139,846	565,270	562,747
4235 303rd Family Court	701,110	1,020	144,251	555,838	532,744
4240 330th Family Court	770,609	2,252	157,617	610,740	602,390
4250 IV-D Court	882,201	28,140	60,421	793,641	311,136
4310 304th Juvenile Court	2,467,901	25,952	669,582	1,772,366	1,641,162
4320 305th Juvenile Court	2,434,955	5,329	491,041	1,938,584	1,890,654
4401 Criminal District Court #1	822,747	36,018	376,154	410,575	493,795
4402 Criminal District Court #2	812,283	29,481	270,319	512,483	574,784
4403 Criminal District Court #3	706,367	5,872	324,978	375,517	404,695
4404 Criminal District Court #4	707,265	7,420	392,246	307,599	272,732
4405 Criminal District Court #5	713,156	366	314,988	397,802	428,391
4406 Criminal District Court #6	730,248	17,185	382,994	330,070	357,428
4407 Criminal District Court #7	713,050	3,070	313,234	396,746	405,856
4410 194th Criminal District Court	826,750	26,565	335,358	464,827	625,380
4415 195th Criminal District Court	743,162	17,855	309,540	415,768	470,227
4420 203rd Criminal District Court	761,435	12,250	322,033	427,152	431,699
4425 204th Criminal District Court	734,045	430	325,772	407,843	427,394
4430 265th Criminal District Court	770,547	13,176	293,555	463,817	642,738
4435 282nd Criminal District Court	714,038	10,698	388,121	315,219	364,110
4440 283rd Criminal District Court	760,592	7,143	329,165	424,284	586,051
4445 291st Criminal District Court	798,251	11,992	320,631	465,628	489,028
4450 292nd Criminal District Court	878,103	26,463	255,431	596,209	560,254
4455 363rd Criminal District Court	770,297	13,640	306,757	449,899	455,746
4460 Criminal District Magistrates	2,834,876	1,092	789,192	2,044,592	1,974,995
4461 Pretrial Release	8,343,561	435,047	1,801,035	6,107,479	6,620,149
4465 Staff Attorneys	755,757	350	313,610	441,797	581,468
4470 Criminal District Court Manager	912,362	148,497	205,895	557,970	575,376
4501 County Court at Law #1	545,946	1,680	131,534	412,732	395,094
4502 County Court at Law #2	608,250	64	116,636	491,550	511,642
4503 County Court at Law #3	508,483	744	134,168	373,571	369,974
4504 County Court at Law #4	621,241	4,472	145,459	471,310	444,412
4505 County Court at Law #5	960,869	19,713	125,883	815,274	342,928
4506 County Court at Law Master	-	-	-	-	-
4601 County Criminal Court #1	564,541	1,772	141,543	421,226	419,565
4602 County Criminal Court #2	825,118	16,927	176,776	631,415	633,102
4603 County Criminal Court #3	492,592	11,783	107,451	373,358	372,879
4604 County Criminal Court #4	678,308	10,745	174,504	493,059	515,030
4605 County Criminal Court #5	786,677	7,303	209,814	569,560	601,788
4606 County Criminal Court #6	768,377	11,068	241,828	515,481	552,744

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 DECEMBER 31, 2024 AND 2023**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF December 2024	ACTUAL YTD December 2024	FUNDS AVAILABLE December 2024	FUNDS AVAILABLE December 2023
	(a)				
4607 County Criminal Court #7	605,996	8,218	175,022	422,756	425,250
4608 County Criminal Court #8	648,578	7,047	185,360	456,171	463,866
4609 County Criminal Court #9	600,105	18,771	133,433	447,901	448,210
4610 County Criminal Court #10	628,356	18,202	195,682	414,472	426,750
4611 County Criminal Court #11	674,700	8,124	204,039	462,537	485,452
4615 County Criminal Court of Appeals	351,682	395	87,428	263,859	263,373
4616 County Criminal Court of Appeals #2	654,494	3,696	149,673	501,125	499,860
4617 County Criminal Court - Magistrate	539	187	8	344	283
4620 County Criminal Court Manager	470,902	2,682	107,337	360,883	273,153
4701 Probate Court #1	1,229,027	482	344,605	883,939	649,171
4702 Probate Court #2	1,348,012	1,113	260,842	1,086,056	850,646
4703 Probate Court #3	1,507,413	11,519	335,383	1,160,510	1,060,113
4704 Investigators/Court Visitor Program	2,170,130	1,638	357,320	1,811,172	1,747,737
4705 Probate Associates	673,397	-	201,387	472,010	584,864
4811 J.P- 1-1	1,154,627	5,921	306,562	842,144	820,387
4812 J.P- 1-2	879,819	5,737	204,925	669,156	658,129
4821 J.P- 2-1	815,140	2,434	165,152	647,554	642,853
4822 J.P- 2-2	849,371	3,753	192,233	653,386	608,370
4831 J.P- 3-1	1,031,701	20,235	236,282	775,183	664,552
4832 J.P- 3-2	913,128	3,243	203,670	706,215	629,555
4841 J.P- 4-1	841,324	3,474	176,075	661,775	607,505
4842 J.P- 4-2	875,041	9,119	193,354	672,569	591,063
4851 J.P- 5-1	861,848	8,857	172,398	680,592	638,594
4852 J.P- 5-2	875,356	92	162,067	713,197	632,356
4862 J P 3-A	-	-	-	-	-
Subtotal Justice Administration	218,778,831	2,133,959	53,241,127	163,403,745	161,942,905
Health and Social Services					
5110 Employee Health Clinic	888,473	15,978	148,943	723,552	572,365
5112 Juvenile Psychological Service	3,079,864	-	689	3,079,175	3,236,086
5170 Welfare Assistance	3,457,949	45,283	864,293	2,548,374	2,422,546
5111 Juvenile Administration	25,567,123	2,403,866	6,286,481	16,876,776	19,664,758
5114 Juvenile-Detention Center	20,363,279	93,514	4,700,561	15,569,204	14,921,484
5115 Juvenile-Emergency Shelter	2,705,855	7,269	631,391	2,067,195	2,376,984
5116 Juvenile-Letot Center	4,158,108	31,197	1,040,039	3,086,873	2,970,460
5117 Juvenile-Youth Village	4,966,638	39,185	1,383,555	3,543,897	3,720,438
5118 Juvenile-Medlock Center	5,128,184	9,124	1,438,839	3,680,221	4,370,515
5119 Juvenile-Letot Residential Treatment Center	2,355,517	24,491	675,085	1,655,942	2,113,656
5120 Health Administration	4,805,160	25,207	384,116	4,395,837	1,295,576
5121 Environmental Health	2,346,752	56,061	454,097	1,836,594	1,638,474
5122 Public Health Lab	4,310,239	470,005	810,781	3,029,453	3,066,655
5123 Preventive Health	4,123,273	472,171	1,090,938	2,560,164	2,634,707
5124 Communicable Disease Control	1,069,958	45,010	227,614	797,334	825,413
5125 STD Clinic	2,588,167	242,313	605,550	1,740,304	1,887,055
5126 TB Clinic	3,031,049	150,357	636,094	2,244,597	2,279,794
5128 HHS - Finance Admin	1,337,747	49,387	408,214	880,146	994,919
5130 Budget Office Community Contracts	11,662,233	3,416,924	207,917	8,037,391	8,435,832
5140 CPS Program	3,589,273	3,078,158	37,757	473,358	2,639,865
Subtotal Health and Social Services	111,534,841	10,675,500	22,032,954	78,826,387	82,067,580
Other Operating					
6340 Wilmer Substance Abuse Facility	321,730	17,121	73,053	231,556	239,744
9910 Countywide Appropriations	28,641,392	4,199,718	3,160,840	21,280,834	19,068,527
6930 Cash Match for Grants	11,835,551	-	-	11,835,551	9,879,313
9940 Reserves and Contingency	52,572,990	-	-	52,572,990	52,082,337
Subtotal Other Operating	93,371,663	4,216,840	3,233,893	85,920,931	81,269,920
9950 Emergency Reserves (a)	4,257,252	-	-	4,257,252	91,765,803
Grand Total	\$ 808,711,597.63	\$ 37,835,153	\$ 175,345,785	\$ 595,530,660	\$ 662,691,848
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
	<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	(40,716.00)
	<u>\$ 4,257,252</u>

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 DECEMBER 31, 2024 AND 2023

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES December 2024	ACTUAL MONTH OF December 2024	YTD ACTUAL + ENCUMBRANCES December 2024	BALANCE OF BUDGET December 2024	YTD ACTUAL + ENCUMBRANCES December 2023
10500 Road & Bridge	-	-	-	-	-	\$ 1,617
10501 Road & Bridge District 1	5,955,705	1,413	791,664	942,272	5,013,433	232,394
10502 Road & Bridge District 2	6,778,205	24,034	62,286	201,118	6,577,087	207,231
10503 Road & Bridge District 3	5,611,586	439,253	367,552	1,498,665	4,112,921	2,276,255
10504 Road & Bridge District 4	5,075,868	378,284	245,014	1,043,623	4,032,244	1,038,073
10505 Road Reserves	20,745,619	1,250,284	587,493	1,851,977	18,893,642	4,903,387
12000 General Fund	808,711,598	37,835,153	64,608,705	213,180,938	595,530,660	201,812,663
12600 Permanent Improvement Fund	21,109,967	5,397,255	1,650,177	8,033,393	13,076,573	7,656,525
16200 Alternate Dispute Resolution	6,441,220	36,966	19,581	88,947	6,352,273	92,177
16800 Dallas County Historical Commission	17,640	140	500	640	17,000	-
19500 Major Technology Fund	100,278,216	24,955,440	4,484,113	37,878,130	62,400,086	40,011,514
19600 Major Projects	303,212,390	139,114,067	11,246,240	161,570,771	141,641,619	172,941,088
20500 Interest & Debt Retirement Fund	56,171,548	-	4,798,200	4,798,200	51,373,348	-
46600 Grants	304,474,882	11,708,279	8,985,550	32,647,487	271,827,394	39,298,148
46700 HUD Section 8	112,971,220	223,194	5,805,888	18,150,934	94,820,286	13,682,759
46800 Charter School Grants	10,575,486	58,954	663,921	2,061,170	8,514,317	2,242,121
47000 Law Library Fund	1,549,582	18,072	94,460	534,249	1,015,332	241,688
47100 Appellate Judicial System	1,241,889	-	7,505	13,475	1,228,414	9,589
Total	\$ 1,770,922,620	\$ 221,440,789	\$ 104,418,850	\$ 484,495,989	\$ 1,286,426,631	\$ 486,647,228

(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
OTHER FUNDS
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED DECEMBER 31, 2024**

Exhibit B-2

<u>DEPARTMENT</u>	<u>BUDGET FY 2025</u>	<u>ENCUMBRANCES AS OF December 2024</u>	<u>ACTUAL YTD December 2024</u>	<u>FUNDS AVAILABLE December 2024</u>
(a)				
Road and Bridge				
2510 Road Precinct #1	5,955,705	\$ 1,413	\$ 940,859	\$ 5,013,433
2520 Road Precinct #2	6,778,205	24,034	177,084	6,577,087
2530 Road Precinct #3	5,611,586	439,253	1,059,412	4,112,921
2540 Road Precinct #4	5,075,868	378,284	665,339	4,032,244
2550 Road Reserves	20,745,619	1,250,284	601,693	18,893,642
Subtotal Road and Bridge	44,166,983	2,093,268	3,444,387	38,629,327
Permanent Improvement Fund				
1022 GG-Operation Services- Facilities	15,525,259	1,648,001	1,035,470	12,841,788
3030 Public Service Program	-	-	72,577	(72,577)
9420 Facilities Projects	5,584,707	3,749,254	1,528,091	307,362
Subtotal Permanent Improvement Fund	21,109,967	5,397,255	2,636,138	13,076,573
Alternative Dispute Resolution				
4054 Alt.Dispute Resolution-Dept	1,761,940	36,966	51,980	1,672,993
9950 Emergency Reserves	4,679,280	-	-	4,679,280
Subtotal Alternative Dispute Resolution	6,441,220	36,966	51,980	6,352,273
Dallas County Historical Commission				
2080 Historical Commission	5,000	140	500	4,360
9950 Emergency Reserves	12,640	-	-	12,640
Subtotal Dallas County Historical Commission	17,640	140	500	17,000
Major Technology				
1090 IT Data Services	65,512,775	18,547,211	6,990,129	39,975,435
1095 IT - Countywide Maintenance	32,032,623	6,288,430	5,777,661	19,966,533
9410 IT Projects	2,732,818	119,799	154,900	2,458,119
Subtotal Major Technology	100,278,216	24,955,440	12,922,690	62,400,086
Major Projects Fund				
1022 GG-Operation Services- Facilities	43,520,675	15,444,710	9,800,557	18,275,408
1090 IT Data Services	728,165	725,323	(100,000)	102,842
2110 Public Works	10,830,793	242,108	1,958,564	8,630,121
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	388,534	100,005	359,634	(71,105)
9101 Park & Open Space Adm	2,378,207	58,088	88,781	2,231,338
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	365,385	1,503,667
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	-	184,615	3,815,385
9417 County New Directions Program	2,896,909	-	-	2,896,909
9420 Facilities Projects	72,631,303	21,302,103	4,320,020	47,009,179
9430 Public Works Projects	148,936,932	100,135,120	4,506,446	44,295,365
9910 Countywide Appropriations	2,121,361	775,130	745,458	600,773
Subtotal Major Projects Fund	303,212,390	139,114,067	22,456,703	141,641,619
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	11,708,279	20,939,208	271,827,394
Subtotal Major Grants	304,474,882	11,708,279	20,939,208	271,827,394
HUD Section 8 Fund				
9467 HUD Section 8	112,971,220	223,194	17,927,740	94,820,286
Subtotal HUD Section 8 Fund	112,971,220	223,194	17,927,740	94,820,286
Charter School Grants				
9468 Charter School	10,575,486	58,954	2,002,215	8,514,317
Subtotal Charter School Grants	10,575,486	58,954	2,002,215	8,514,317
Law Library Fund				
9010 Library Assistance	1,549,582	18,072	516,178	1,015,332
Subtotal Law Library	1,549,582	18,072	516,178	1,015,332
Appellate Justice System				
4090 Appellate Justice System	663,292	-	13,475	649,817
9950 Emergency Reserves	578,597	-	-	578,597
Subtotal Appellate Justice System	1,241,889	-	13,475	1,228,414
Grand Total	\$ 962,211,022	\$ 183,605,636	\$ 87,709,415	\$ 690,895,971

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

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE MONTH ENDED DECEMBER 31, 2024 AND 2023

Exhibit D

FUND	FY 2025 BUDGET	ACTUAL MONTH OF December 2024	TOTAL YTD REVENUE December 2024	BALANCE OF BUDGET December 2024	TOTAL YTD REVENUE December 2023
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ 5,017,278
10501 Road & Bridge District 1	-	13,154	31,426	31,426	429,174
10502 Road & Bridge District 2	-	25,716	46,808	46,808	429,174
10503 Road & Bridge District 3	-	42,527	51,821	51,821	838,970
10504 Road & Bridge District 4	-	13,456	27,797	27,797	432,364
10505 Road Reserves	-	2,034,213	6,164,506	6,164,506	(30,321)
12000 General Fund	791,784,505	197,554,844	259,367,044	(532,417,461)	224,878,294
12600 Permanent Improvement	8,499,432	2,007,632	2,461,417	(6,038,015)	2,210,745
16200 Alternate Dispute	1,230,000	117,944	321,077	(908,923)	295,784
16800 Historical Commission	-	42	69	69	74
19500 Major Technology	81,070,500	21,461,459	25,989,673	(55,080,827)	23,446,386
19600 Major Projects	135,399,468	36,065,725	45,534,538	(89,864,930)	43,307,107
20500 Debt Service	35,659,642	1,108,900	1,513,740	(34,145,902)	3,859,857
46400 American Rescue Plan	3,500,000	92,704	176,340	(3,323,660)	1,523,010
46600 Projected Federal Grants	115,609,044	8,617,918	45,906,603	(69,702,441)	33,387,893
46700 HUD Section 8	60,968,500	5,149,436	16,479,091	(44,489,409)	13,654,865
46800 Charter School Grants	9,529,205	658,464	1,389,666	(8,139,539)	1,783,920
47000 Law Library	1,580,000	136,889	406,555	(1,173,445)	375,245
47100 Appellate Judicial	340,000	102,276	139,715	(200,285)	56,276
TOTAL	\$ 1,273,935,506	\$ 275,203,301	\$ 406,007,887	\$ (867,927,619)	\$ 355,896,092

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 DECEMBER 31, 2024 AND 2023**

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF December 2024	TOTAL YTD REVENUE December 2024	BALANCE OF BUDGET December 2024	TOTAL YTD REVENUE December 2023
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ 183,071,428	\$ 221,244,108	\$ (392,487,124)	\$ 198,962,298
Licenses, Permits and Registrations	29,900,000	58,724	170,183	(29,729,817)	315,419
Fines and Forfeitures	226,000	221,452	714,961	488,961	575,913
Use of Money and Property	15,399,000	599,491	1,732,662	(13,666,338)	2,896,584
Charges for Current Services - General Government	49,102,000	6,514,527	12,940,373	(36,161,627)	9,777,530
Charges for Current Services - Public Safety	10,571,500	923,082	2,898,401	(7,673,099)	2,608,126
Charges for Current Services - Judiciary	18,693,063	1,800,098	4,897,457	(13,795,606)	4,105,383
Reimbursements for Current Services - General Government	836,000	37,942	426,693	(409,307)	(7,575)
Reimbursements for Current Services - Public Safety	19,995,776	1,068,344	3,369,489	(16,626,287)	2,983,825
Reimbursements for Current Services - Judicial	4,467,736	452,469	1,639,182	(2,828,554)	469,618
Reimbursements for Current Services - Health	12,513,561	167,642	4,868,665	(7,644,896)	437,834
Intergovernmental - General Government	1,511,500	132,954	517,407	(994,094)	130,665
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	1,259,000	1,260,770	1,260,770	1,770	659,000
Intergovernmental - Judiciary	1,037,500	-	187,899	(849,601)	215,744
Intergovernmental - Health and Welfare	178,000	21,800	72,500	(105,500)	53,100
Miscellaneous	1,156,000	65,389	176,248	(979,752)	98,562
Interfund Transfers	10,606,637	1,158,732	2,250,046	(8,356,591)	596,267
TOTAL	<u>\$ 791,784,505</u>	<u>\$ 197,554,844</u>	<u>\$ 259,367,044</u>	<u>\$ (532,417,461)</u>	<u>\$ 224,878,294</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 DECEMBER 31, 2024 AND 2023**

ASSETS	December 31, 2024	December 31, 2023
Cash and Investments	\$ 318,005,255 (c)	\$ 530,372,871 (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	47,763	47,763
Total Receivables	972,763	972,763
Prepayments and other assets	0	208,028
TOTAL ASSETS	\$ 319,039,890	\$ 531,615,533
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	43,092,511 (b)	115,214,981 (b)
Due to Other Governmental Units	98,607,015 (c)	299,764,863 (c)
TOTAL LIABILITIES	141,699,526	414,979,843
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	61,872	269,899
Projects	68,217,548	73,407,186
Projects - Encumbrances	3,467,923	22,763,408
Other - Encumbrances	36,935,532	46,245,616
 UNRESERVED		
General Fund	-	-
Other Funds	68,657,488	(26,050,419)
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 319,039,890	\$ 531,615,533

(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 December 31, 2024 including accrued interest, \$98,499,136 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 DECEMBER 31, 2024 AND 2023

Exhibit F

FUND	BEGINNING BALANCE December 2024	ACTUAL MONTH OF December 2024	ENDING BALANCE December 2024	ENDING BALANCE December 2023
GOVERNMENTAL FUNDS:				
Major Funds:				
12500	\$ (21,336)	\$ 130,752	\$ 109,416	\$ 52,768
17000	(62,835)	719	(62,116)	(63,451)
19000	73,255	-	73,255	73,255
21000	168	-	168	168
46400	132,942,483	(5,852,288)	127,090,195	255,650,822
	<u>132,931,735</u>	<u>(5,720,817)</u>	<u>127,210,919</u>	<u>255,713,562</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000	2,384,830	(13,549)	2,371,281	2,176,365
20100	426,516	10,319	436,836	292,736
20200	19,519,060	(408,415)	19,110,645	19,565,291
20300	34,595,938	(314,142)	34,281,797	25,821,781
20400	21,056,403	525,848	21,582,251	19,567,045
50000	10,098,423	29,416,679	39,515,102	113,158,755
53400	733,776	59,087	792,862	185,072
53800	124,878	(29,197)	95,681	191,532
54700	158,606	654	159,260	153,013
70400	690,902	-	690,902	(2,696,179)
	<u>89,789,334</u>	<u>29,247,283</u>	<u>119,036,617</u>	<u>178,415,411</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
41500	-	-	-	-
44100	1,845,297	-	1,845,297	2,352,421
44200	67,787,166	(954,021)	66,833,145	90,812,199
48200	-	-	-	-
49300	-	-	-	-
	<u>69,632,463</u>	<u>(954,021)</u>	<u>68,678,442</u>	<u>93,164,621</u>
Road Funds:				
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>\$ 295,432,810</u>	<u>\$ 22,572,446</u>	<u>\$ 318,005,255</u>	<u>\$ 530,372,871</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 December 31, 2024 including accrued interest, \$98,499,136 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 DECEMBER 31, 2024 AND 2023

Exhibit G

FUND	ENCUMBRANCES December 2024	ACTUAL MONTH OF December 2024	YTD ACTUAL + ENCUMBRANCES December 2024	YTD ACTUAL + ENCUMBRANCES December 2023
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ (131,284)	\$ 17,044	\$ 107,387
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	29,873,970	4,843,589	44,360,612	95,264,494
	<u>29,873,970</u>	<u>4,712,305</u>	<u>44,377,656</u>	<u>95,371,881</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	86,450	28,287	125,724	100,356
20100 Technology Fund	600	-	600	85,835
20200 Local Government Fund	1,765,291	108,961	2,162,268	2,213,171
20300 Local Official Fund	1,223,621	588,905	2,168,708	1,296,075
20400 Record Management Fund	3,985,599	417,676	4,526,842	6,139,759
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	80,304	216,600	-
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	31,733	77,204	7,793
54700 DA - State Forfeitures/Other	-	-	724	-
	<u>7,061,563</u>	<u>1,255,865</u>	<u>9,278,670</u>	<u>9,842,990</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking Series 2016	33,118	-	33,118	190,468
44200 Certificates of Obligation, Series 2022	3,434,805	1,236,720	4,874,682	27,720,524
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>3,467,923</u>	<u>1,236,720</u>	<u>4,907,800</u>	<u>27,910,991</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>3,467,923</u>	<u>1,236,720</u>	<u>4,907,800</u>	<u>27,910,991</u>
Total	<u>\$ 40,403,456</u>	<u>\$ 7,204,890</u>	<u>\$ 58,564,126</u>	<u>\$ 133,125,862</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 DECEMBER 31, 2024 AND 2023**

Exhibit H

FUND	ACTUAL MONTH OF December 2024	TOTAL YTD REVENUE December 2024	TOTAL YTD REVENUE December 2023
GOVERNMENTAL FUNDS:			
Major Funds:			
12500	\$ -	\$ -	\$ -
17000	719	21,929	4,490
19000	-	-	-
21000	-	-	-
46400	92,704	176,340	1,523,010
	<u>93,423</u>	<u>198,269</u>	<u>1,527,500</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000	15,800	83,906	137,603
20100	10,319	29,489	24,404
20200	186,740	686,140	421,231
20300	661,030	1,975,304	1,209,041
20400	702,315	1,935,143	1,731,739
50000	-	-	-
53400	139,391	492,055	264,511
53800	2,536	5,388	59,465
54700	654	1,472	2,664
	<u>1,718,785</u>	<u>5,208,897</u>	<u>3,850,661</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
44100	-	-	-
44200	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Road Funds:			
42400	-	-	-
42700	-	-	-
48100	-	-	-
49000	-	-	-
49400	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,812,208</u>	<u>\$ 5,407,167</u>	<u>\$ 5,378,160</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 December 31, 2024 including accrued interest, \$98,499,136 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 DECEMBER 31, 2024

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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 DECEMBER 31, 2024 AND 2023

Exhibit J

FUND	BEGINNING BALANCE December 2024	ACTUAL MONTH OF December 2024	ENDING BALANCE December 2024	ENDING BALANCE December 2023
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 8,517,884	\$ 7,654,252	\$ 16,172,137	\$ 9,145,019
13000 Election Fund-Special	1,105,535	-	1,105,535	613,929
16600 State Report Interest Fund	1,063,400	517,099	1,580,499	1,472,575
50100 County Clerk-Special	25,887,595	(93,239)	25,794,355	24,997,723
50200 County Clerk-Trust	34,439,482	245,073	34,684,555	31,897,023
50300 District Clerk-Special	10,400,323	2,129,942	12,530,264	11,036,585
50400 District Clerk-Trust	40,292,832	32,552	40,325,385	66,961,047
50500 Sheriff-Special	307,977	(61,393)	246,584	332,275
50600 County Clerk Special Trust Fund	31,995,982	37,154	32,033,136	32,373,529
53200 Escrow Fund	23,049,293	(1,569,722)	21,479,570	18,813,183
53400 DA - Restitution	733,776	59,087	792,862	185,072
53700 Youth Village Special Fund	504	1	505	491
54200 DA - Police Agencies	43,498	180	43,678	41,073
54300 Adult Probation-Restitution	2,451,643	(440)	2,451,203	2,319,232
54400 DA - Attorney General	31,506	131	31,637	29,776
54500 DA - Unadjudicated-Gambling	67,964	281	68,245	64,952
54600 DA - Forfeitures-Narcotics	153,827	632	154,459	276,952
55000 Justice of the Peace 1-1 Special	506,177	717	506,894	501,511
55100 Justice of the Peace 1-2 Special	150,957	12,071	163,028	123,687
55300 Justice of the Peace 3-3 Special	-	-	-	(1,758)
55400 Justice of the Peace 2-1 Special	434,073	902	434,975	424,375
55500 Justice of the Peace 2-2 Special	40,004	2,529	42,532	33,762
55600 Justice of the Peace 3-1 Special	59,934	3,812	63,746	66,699
55700 Justice of the Peace 3-2 Special	245,119	11,505	256,625	253,615
55900 Justice of the Peace 4-1 Special	69,267	1,695	70,962	66,119
56000 Justice of the Peace 4-2 Special	39,334	7,114	46,448	35,451
56100 Justice of the Peace 5-1 Special	54,004	48,751	102,755	63,231
56200 Justice of the Peace 5-2 Special	283,235	(1,050)	282,186	289,664
57000 Dallas County Housing Fin.	81,900	337	82,237	77,440
57100 Dallas County Housing Fin.	1,149,669	4,847	1,154,517	1,085,203
58000 Constable 1 Special Fund No. 580	51,668	(180)	51,488	95,116
58100 Constable 2 Special Fund No. 581	42,124	-	42,124	15,595
58200 Constable 3 Special Fund No. 582	87,593	1,746	89,339	(44,391)
58400 Constable 4 Special Fund No. 584	4,649	3,442	8,091	4,655
58600 Constable 5 Special Fund No. 586	1,427	(60)	1,367	3,977
60000 DCS - Administration	28,163,440	251	28,163,690	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	18,668	5,448	24,116	18,831
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 212,326,762</u>	<u>\$ 9,055,467</u>	<u>\$ 221,382,229</u>	<u>\$ 230,468,072</u>

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