



# DALLAS COUNTY

TIMOTHY J. HICKS, CPA  
COUNTY AUDITOR

March 28, 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 February 28,2025***

Summary of Cash and Investments: Budgeted Funds as of February 28,2025	A
Funds Available Analysis for the fifth month ended February 28,2025	B
Appropriations: Budget/Actual: Tax and Fee Funds for the fifth month ended February 28,2025	C
Revenue: Budget/Actual: Tax and Fee Funds for the fifth month ended February 28,2025	D
Revenue: Budget/Actual: General Fund for the fifth month ended February 28,2025	E

### ***Balance Sheet: Funds Not Budgeted as of February 28,2025***

Summary of Cash and Investments: Funds Not Budgeted as of February 28,2025	F
Appropriations: Funds Not Budgeted for the fifth month ended February 28,2025	G
Revenue: Funds Not Budgeted for the fifth month ended February 28,2025	H

### ***Summary of County Bonded Indebtedness as of February 28,2025***

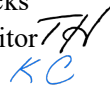
I

### ***Summary of Cash and Investments: Fiduciary and Agency Funds as of February 28,2025***

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  
County Auditor 

th/kc  
cc: County Administrator  
County Budget Officer

**DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF FEBRUARY 28, 2025 AND 2024**

<b>ASSETS</b>	<b>February 28, 2025</b>	<b>February 29, 2024</b>
Cash and Investments	\$ 981,848,124	\$ 869,317,440
Inventories, Stock Room	5,053,904	5,633,090
Net Receivables - County Taxes	36,555,830	30,797,336
Net Receivables - Other	21,574,000 (a)	21,574,000 (a)
Subtotal Net Receivables	58,129,830	52,371,336
Due from Other Governmental Units	109,629,197	35,630,696
Total Receivables	167,759,027	88,002,033
Prepayments and other assets	545,661	18,800,500
<b>TOTAL ASSETS</b>	<b>\$ 1,155,206,716</b>	<b>\$ 981,753,063</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	44,064,184 (b)	2,846,364 (b)
Due to Other Governmental Units	40,510,030	44,412,260
<b>TOTAL LIABILITIES</b>	84,574,214	47,258,624
<b>FUND BALANCE (c)</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	5,599,565	24,433,590
Projects	223,985,564	198,357,576
General Fund - Encumbrances	32,260,615	38,102,360
Projects - Encumbrances	154,629,429	162,706,930
Other - Encumbrances	16,076,187	20,137,921
<b>UNRESERVED</b>		
General Fund	452,540,103	408,312,018
Other Funds	185,541,041	82,444,044
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 1,155,206,716</b>	<b>\$ 981,753,063</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.

(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 fifth month ended February 28, 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 fifth month ended February 28, 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 FEBRUARY 28, 2025 AND 2024

Exhibit A

FUND		BEGINNING BALANCE February 2025	ACTUAL MONTH OF February 2025	ENDING BALANCE February 2025	ENDING BALANCE February 2024
<b>GOVERNMENTAL FUNDS:</b>					
<b>Major Funds:</b>					
12000	General Fund	\$ 435,573,540	\$ 37,866,934	\$ 473,440,474	\$ 399,261,415
12400	Jury Fund	-	-	-	-
19600	Major Projects	371,963,537	(8,810,936)	363,152,600	360,381,030
20500	Interest & Debt Retirement Fund	20,639,496	-	20,639,496	39,019,049
46600	Projected Federal Grants	(7,966,774)	(3,743,384)	(11,710,157)	(38,882,371)
		<u>820,209,799</u>	<u>25,312,614</u>	<u>845,522,413</u>	<u>759,779,122</u>
<b>Other Non-Major Governmental Funds:</b>					
<b>Special Revenue Funds:</b>					
10500	Road & Bridge	1,927,829	(820)	1,927,009	11,672,806
10501	Road & Bridge District 1	3,438,743	(95,128)	3,343,614	3,773,114
10502	Road & Bridge District 2	8,076,123	(89,326)	7,986,796	6,074,786
10503	Road & Bridge District 3	735,128	(513,054)	222,074	206,251
10504	Road & Bridge District 4	3,254,688	(331,702)	2,922,987	1,898,183
10505	Road Reserves	34,678,475	(480,961)	34,197,514	20,866,065
12600	Permanent Improvement Fund	19,699,710	150,351	19,850,060	10,718,415
16200	Alternate Dispute Resolution	7,069,206	67,131	7,136,337	6,662,076
16800	Dallas County Historical Commission	15,131	-	15,131	17,137
19500	Major Technology Fund	53,286,833	(2,689,250)	50,597,582	39,994,573
46700	HUD Section 8	4,026,344	831,433	4,857,777	4,955,205
46800	Charter School Grants	(94,741)	(477,319)	(572,060)	(215,919)
47000	Law Library Fund	1,946,923	71,055	2,017,978	1,411,549
47100	Appellate Judicial System	1,807,865	15,047	1,822,912	1,504,077
53500	District Attorney Forfeiture	-	-	-	-
		<u>139,868,255</u>	<u>(3,542,544)</u>	<u>136,325,711</u>	<u>109,538,317</u>
Total Governmental Funds Cash and Investments		<u>\$ 960,078,054</u>	<u>\$ 21,770,070</u>	<u>\$ 981,848,124</u>	<u>\$ 869,317,440</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 FEBRUARY 28, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF February 2025	ACTUAL YTD February 2025	FUNDS AVAILABLE February 2025	FUNDS AVAILABLE February 2024
<b>General Government</b>					
1010 GG-County Judge	891,487	\$ -	\$ 264,472	\$ 627,015	447,151
1011 Truancy Courts	855,829	96,397	235,718	523,713	428,402
1016 Planning and Development	604,190	620	327,568	276,003	390,295
1020 GG-Commissioners Court Administrator	3,343,174	41,584	1,312,445	1,989,145	1,431,889
1021 GG-Operation Services-Engineering	1,458,753	328,364	437,283	693,107	1,416,841
1022 GG-Operation Services- Facilities	33,014,670	6,636,562	9,209,090	17,169,018	11,270,506
1023 GG-Operation Services- Comm/Central Svcs	7,287,874	1,855,344	2,978,660	2,453,870	2,267,344
1024 GG-Operations Services-Records Mgt	964,879	12,178	489,957	462,744	536,620
1027 GG-Operations-Auto Service Center	10,928,838	1,998,701	3,949,504	4,980,633	3,965,795
1028 GG-Operations-Facility Quality Assurance	-	-	-	-	-
1035 GG- Tax Assessor/Collector	18,993,817	10,386	8,287,069	10,696,363	9,995,825
1040 Human Resource/Civil Service	10,006,047	141,759	2,824,695	7,039,594	5,599,056
1041 HRCS - 52e Employees	-	-	-	-	-
1045 Record Bldg Fitness	269,107	229	2,289	266,589	258,324
1047 Records Building Cafe	1,600,000	-	66,151	1,533,849	741,902
1050 GG-County Treasurer	1,880,370	30,468	752,896	1,097,006	1,182,158
1060 Office of Budget and Evaluation	1,382,052	33,380	503,087	845,586	714,927
1070 GG-County Auditor	12,560,829	71,635	4,583,040	7,906,153	6,141,829
1080 GG-Purchasing	2,292,492	11,573	768,996	1,511,922	1,126,693
1082 Small Business Enterprise SBE	865,415	439	408,576	456,400	476,396
1210 Elections	14,577,493	1,784,043	5,202,954	7,590,495	10,019,744
1215 Election Contract Operations	6,105,500	1,121,534	5,766,466	(782,499)	-
<b>Subtotal General Government</b>	<b>129,882,815</b>	<b>14,175,195</b>	<b>48,370,914</b>	<b>67,336,707</b>	<b>58,411,697</b>
<b>Community Services</b>					
2030 Park and Open Space	-	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	706,319	69,204	128,735	508,380	509,867
2060 Veterans Service	577,566	359	233,862	343,345	336,990
2530 Road Precinct #3	-	-	-	-	-
2540 Road Precinct #4	-	-	471	(471)	-
<b>Subtotal Community Services</b>	<b>1,283,885</b>	<b>69,563</b>	<b>363,068</b>	<b>851,254</b>	<b>846,857</b>
<b>Law Enforcement</b>					
3110 Executive	2,022,368	3,222	930,102	1,089,044	1,120,837
3111 Special Investigation	-	-	-	-	-
3112 Intelligence	-	-	-	-	-
3113 Internal Affairs	1,319,734	18,691	520,743	780,300	729,315
3114 Compliance	631,097	189	240,093	390,815	380,136
3121 General Services	1,395,592	403	1,071,267	323,922	565,846
3122 Personnel	1,507,157	37,658	592,240	877,259	761,675
3123 Training	1,625,446	130,690	1,726,053	(231,297)	(386,092)
3124 Communications	2,434,936	5,654	1,115,313	1,313,969	1,294,505
3125 Fiscal	4,926,166	341,896	1,728,805	2,855,465	1,026,773
3126 Photo Lab	382,152	10,329	121,487	250,336	249,291
3128 Bonds	2,666,363	34,481	1,159,262	1,472,619	1,464,844
3129 Bailiff	12,286,454	4,035	6,381,753	5,900,665	4,438,804
3130 Warrants	5,522,520	8,886	2,665,430	2,848,205	2,674,968
3131 Fugitive Transportation	2,287,557	-	1,017,976	1,269,581	1,315,850
3132 Civil	489,488	42	206,724	282,723	336,915
3134 Criminal Investigation	4,566,329	7,951	1,853,889	2,704,490	2,155,425
3136 FLEET	305,255	121	143,067	162,067	185,903
3137 Freeway Management Program	12,732,594	57,590	5,490,157	7,184,847	7,272,175
3140 Detention Services	1,248,995	-	830,578	418,417	593,798
3141 North Tower	31,437,563	47,587	17,349,682	14,040,294	16,159,088
3142 West Tower	20,937,110	58,931	11,489,062	9,389,118	9,496,750
3147 Central Intake	14,306,624	86,999	7,702,687	6,516,938	7,883,770
3148 South Tower	23,540,878	41,419	13,243,800	10,255,660	11,106,788
3150 Classification and Release	26,301,642	33,211	13,053,255	13,215,175	11,940,756
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	15,496,332	851,369	5,750,857	8,894,105	7,899,889
3153 Central Laundry	2,159,579	5,214	1,174,337	980,029	990,045
3155 Jail Medical	13,267,487	17,258	7,169,161	6,081,069	5,663,837
3156 Court Security	1,246,776	2,710	363,835	880,231	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	61,043	537,444	944,456	(1,042,228)
<b>Subtotal Sheriff</b>	<b>209,251,909</b>	<b>1,867,579</b>	<b>105,629,059</b>	<b>101,755,271</b>	<b>97,523,219</b>
3210 Constable Precinct #1	3,316,299	6,879	1,258,786	2,050,634	1,882,641
3220 Constable Precinct #2	2,042,056	7,667	786,868	1,247,521	1,271,512
3230 Constable Precinct #3	2,528,310	4,116	1,120,587	1,403,607	1,673,288
3240 Constable Precinct #4	2,837,864	5,250	1,121,339	1,711,275	1,688,281
3250 Constable Precinct #5	1,965,533	86,516	970,509	908,508	1,018,961
<b>Subtotal Constable</b>	<b>12,690,062</b>	<b>110,428</b>	<b>5,258,089</b>	<b>7,321,545</b>	<b>7,534,683</b>
3311 Crime Lab	12,472,394	317,988	4,020,477	8,133,929	6,496,342
3312 Medical Examiner	10,999,957	428,459	4,642,503	5,928,995	5,799,300
3313 Breath Alcohol Program	372,617	-	150,272	222,345	224,959
<b>Subtotal Institute of Forensic Sciences</b>	<b>23,844,968</b>	<b>746,447</b>	<b>8,813,252</b>	<b>14,285,269</b>	<b>12,520,601</b>
3020 Community Supervision	1,964,539	637,482	809,869	517,188	627,914
3030 Public Service Program	1,937,327	5,921	696,863	1,234,543	1,061,166
3043 Unincorporated Area Services	343,109	3,832	107,114	232,163	235,343

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 FEBRUARY 28, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF February 2025	ACTUAL YTD February 2025	FUNDS AVAILABLE February 2025	FUNDS AVAILABLE February 2024
3350 Fire and Rescue Services	-	-	-	-	-
<b>Subtotal Law Enforcement</b>	<b>250,031,915</b>	<b>3,371,690</b>	<b>121,314,247</b>	<b>125,345,978</b>	<b>119,502,926</b>
<b>Justice Administration</b>					
4001 Building Security	11,643,053	101,729	4,968,080	6,573,244	5,908,493
4002 Emergency Management	1,208,616	15,841	428,335	764,441	445,942
4003 Fire Marshal	1,860,151	115,654	871,458	873,039	665,489
4011 District Attorney	66,064,697	141,763	28,680,469	37,242,464	38,497,391
4012 DA-Special Allocation	-	-	(133,049)	133,049	-
4013 Drug Court Program	396,646	166	104,508	291,972	249,508
4014 Jail Diversion	1,551,614	51,725	527,367	972,522	671,566
4015 Divert Court Department	411,146	5,512	60,477	345,157	329,195
4016 S.T.A.C. Court	81,828	502	35,278	46,048	78,137
4020 District Clerk	15,385,524	27,607	6,703,216	8,654,700	10,429,364
4031 County Clerk	11,957,542	32,201	5,638,052	6,287,288	7,834,876
4032 County Clerk-Collections	1,215,256	(3)	388,594	826,666	761,836
4033 Truancy Courts Clerks	861,845	-	365,217	496,628	650,660
4040 Public Defender	20,166,996	74,556	9,442,544	10,649,896	11,859,197
4051 District Court Administration	578,298	3,466	282,374	292,458	125,023
4054 Alt.Dispute Resolution-Dept	-	-	-	-	-
4056 Domestic Relations Office Administration	3,679,425	2,113	1,415,718	2,261,593	2,094,591
4060 Jury Service	3,650,060	20,404	1,233,267	2,396,388	1,152,638
4065 Grand Jury Service	226,000	-	127,430	98,570	94,280
4071 5th Court of Appeals	494,303	-	67,136	427,167	435,658
4072 First Admin. Judicial Region	171,797	-	171,797	-	4,644
4080 Court Cost Miscellaneous	5,592,219	-	266,551	5,325,668	7,947,558
4110 14th Civil District Court	437,131	423	144,691	292,018	263,568
4115 44th Civil District Court	368,577	423	145,603	222,551	200,421
4120 68th Civil District Court	327,402	558	129,041	197,802	172,612
4125 95th Civil District Court	352,777	633	146,411	205,734	204,375
4130 101st Civil District Court	462,502	3,905	119,864	338,732	337,908
4135 116th Civil District Court	346,059	-	140,105	205,954	202,840
4140 134th Civil District Court	426,961	-	133,192	293,770	266,675
4145 160th Civil District Court	313,912	2,901	123,777	187,234	188,529
4150 162nd Civil District Court	429,815	1,630	144,816	283,368	310,138
4155 191st Civil District Court	341,574	(5,707)	110,689	236,592	243,934
4160 192nd Civil District Court	317,685	607	124,847	192,232	189,302
4165 193rd Civil District Court	311,831	832	97,726	213,273	181,301
4170 298th Civil District Court	379,224	0	136,424	242,800	256,657
4175 Civil District Masters	406,002	929	167,257	237,816	359,355
4180 Civil Tax Court	423,218	2,991	154,402	265,825	295,317
4210 254th Family Court	754,104	477	225,435	528,192	575,049
4215 255th Family Court	697,691	364	240,089	457,238	473,673
4220 256th Family Court	688,679	3,687	244,417	440,575	386,528
4225 301st Family Court	738,366	2,339	269,226	466,800	430,775
4230 302nd Family Court	706,480	629	240,109	465,742	472,246
4235 303rd Family Court	701,110	2,176	239,457	459,477	433,091
4240 330th Family Court	770,609	1,409	256,994	512,206	493,200
4250 IV-D Court	882,201	71,059	77,415	733,728	239,238
4310 304th Juvenile Court	2,467,901	14,137	1,077,877	1,375,887	1,230,351
4320 305th Juvenile Court	2,434,955	3,380	883,301	1,548,274	1,553,395
4401 Criminal District Court #1	842,747	15,122	566,527	261,098	267,560
4402 Criminal District Court #2	814,614	11,739	425,469	377,406	519,466
4403 Criminal District Court #3	872,367	2,871	613,569	255,927	216,598
4404 Criminal District Court #4	967,265	3,381	595,808	368,076	114,592
4405 Criminal District Court #5	1,183,156	166	594,994	587,996	287,175
4406 Criminal District Court #6	1,233,248	10,933	743,594	478,721	149,369
4407 Criminal District Court #7	813,050	1,973	545,442	265,635	331,162
4410 194th Criminal District Court	826,750	23,929	615,924	186,897	400,371
4415 195th Criminal District Court	743,162	9,242	548,634	185,287	366,628
4420 203rd Criminal District Court	761,435	1,086	510,561	249,789	201,223
4425 204th Criminal District Court	894,045	105	575,551	318,389	242,195
4430 265th Criminal District Court	770,547	15,123	514,065	241,359	624,343
4435 282nd Criminal District Court	1,104,138	3,571	644,306	456,261	72,141
4440 283rd Criminal District Court	761,617	4,281	510,519	246,818	448,744
4445 291st Criminal District Court	798,251	14,357	583,507	200,386	341,666
4450 292nd Criminal District Court	878,103	4,225	466,919	406,959	384,577
4455 363rd Criminal District Court	770,297	6,335	585,609	178,353	324,729
4460 Criminal District Magistrates	2,835,498	12	1,340,259	1,495,227	1,451,325
4461 Pretrial Release	8,344,291	423,908	2,876,889	5,043,494	6,022,211
4465 Staff Attorneys	755,881	861	538,418	216,602	451,574
4470 Criminal District Court Manager	922,682	21,928	440,592	460,162	548,258
4501 County Court at Law #1	545,946	840	239,119	305,987	305,918
4502 County Court at Law #2	608,250	697	202,431	405,123	429,559
4503 County Court at Law #3	528,483	8,606	237,087	282,790	283,382
4504 County Court at Law #4	621,241	4,404	250,774	366,063	347,881
4505 County Court at Law #5	960,869	15,116	263,184	682,570	253,365
4506 County Court at Law Master	-	-	-	-	-
4601 County Criminal Court #1	564,541	366	237,003	327,172	341,503
4602 County Criminal Court #2	825,118	11,492	321,552	492,074	500,897
4603 County Criminal Court #3	495,288	14,079	195,112	286,097	289,838
4604 County Criminal Court #4	678,308	10,841	294,703	372,763	412,188
4605 County Criminal Court #5	786,677	5,902	353,236	427,538	443,380
4606 County Criminal Court #6	870,441	10,258	418,022	442,162	406,231

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 FEBRUARY 28, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF February 2025	ACTUAL YTD February 2025	FUNDS AVAILABLE February 2025	FUNDS AVAILABLE February 2024
	(a)				
4607 County Criminal Court #7	605,996	3,139	292,761	310,096	302,000
4608 County Criminal Court #8	648,960	6,149	328,995	313,816	311,248
4609 County Criminal Court #9	600,105	3,348	237,036	359,720	347,801
4610 County Criminal Court #10	670,474	14,098	359,266	297,110	294,286
4611 County Criminal Court #11	674,790	4,960	373,434	296,396	371,583
4615 County Criminal Court of Appeals	357,772	178	163,216	194,377	208,426
4616 County Criminal Court of Appeals #2	654,807	2,364	260,747	391,696	397,208
4617 County Criminal Court - Magistrate	539	7	188	344	458
4620 County Criminal Court Manager	474,596	2,610	182,428	289,558	203,581
4701 Probate Court #1	1,229,027	2,046	641,365	585,616	430,718
4702 Probate Court #2	1,348,012	1,026	453,966	893,021	666,906
4703 Probate Court #3	1,507,413	26,831	582,608	897,974	867,080
4704 Investigators/Court Visitor Program	2,170,130	-	636,446	1,533,684	1,457,274
4705 Probate Associates	673,397	720	352,183	320,494	431,018
4811 J.P- 1-1	1,154,627	2,184	523,816	628,628	632,927
4812 J.P- 1-2	879,819	1,945	312,621	565,253	530,097
4821 J.P- 2-1	815,140	1,748	285,056	528,336	529,335
4822 J.P- 2-2	849,371	3,088	340,439	505,845	481,200
4831 J.P- 3-1	1,031,701	18,512	386,748	626,441	508,780
4832 J.P- 3-2	913,128	246	356,809	556,073	506,838
4841 J.P- 4-1	841,179	17,754	315,665	507,760	485,881
4842 J.P- 4-2	876,168	2,686	334,858	538,624	466,632
4851 J.P- 5-1	861,848	2,619	314,788	544,441	505,513
4852 J.P- 5-2	875,356	-	298,667	576,690	511,826
4862 J P 3-A	-	-	-	-	-
<b>Subtotal Justice Administration</b>	<b>219,776,443</b>	<b>1,479,021</b>	<b>93,601,470</b>	<b>124,695,952</b>	<b>129,425,190</b>
<b>Health and Social Services</b>					
5110 Employee Health Clinic	888,473	17,679	280,559	590,236	463,842
5112 Juvenile Psychological Service	3,079,864	625	689	3,078,550	3,174,266
5170 Welfare Assistance	3,457,949	101,699	1,524,161	1,832,089	1,849,941
5111 Juvenile Administration	25,567,123	1,816,306	11,488,674	12,262,143	15,916,692
5114 Juvenile-Detention Center	20,363,279	150,727	8,034,039	12,178,513	11,976,593
5115 Juvenile-Emergency Shelter	2,705,855	1,591	1,107,572	1,596,692	1,927,440
5116 Juvenile-Letot Center	4,158,108	34,538	1,806,381	2,317,189	2,275,949
5117 Juvenile-Youth Village	4,966,638	38,048	2,378,736	2,549,854	2,898,433
5118 Juvenile-Medlock Center	5,128,184	4,308	2,416,988	2,706,888	3,493,365
5119 Juvenile-Letot Residential Treatment Center	2,355,517	19,449	1,147,497	1,188,571	1,743,948
5120 Health Administration	4,805,410	42,399	557,740	4,205,271	1,053,282
5121 Environmental Health	2,346,752	92,978	710,057	1,543,717	1,381,373
5122 Public Health Lab	4,310,239	485,364	1,468,364	2,356,511	2,449,857
5123 Preventive Health	4,123,273	388,433	1,608,698	2,126,141	1,982,221
5124 Communicable Disease Control	1,069,958	33,451	324,442	712,065	637,626
5125 STD Clinic	2,588,167	235,241	1,043,873	1,309,053	1,524,203
5126 TB Clinic	3,031,049	152,517	1,223,057	1,655,475	1,925,982
5128 HHS - Finance Admin	1,337,747	53,598	712,557	571,593	704,121
5130 Budget Office Community Contracts	11,580,266	3,032,859	591,982	7,955,424	9,219,631
5140 CPS Program	3,589,273	3,078,158	37,917	473,198	2,585,237
<b>Subtotal Health and Social Services</b>	<b>111,453,123</b>	<b>9,779,968</b>	<b>38,463,982</b>	<b>63,209,174</b>	<b>69,184,001</b>
<b>Other Operating</b>					
6340 Wilmer Substance Abuse Facility	321,730	34,880	132,243	154,607	186,839
9910 Countywide Appropriations	28,641,392	3,350,297	8,529,076	16,762,019	15,701,567
6930 Cash Match for Grants	11,835,551	-	-	11,835,551	9,879,313
9940 Reserves and Contingency	51,234,434	-	-	51,234,434	52,044,474
<b>Subtotal Other Operating</b>	<b>92,033,107</b>	<b>3,385,178</b>	<b>8,661,319</b>	<b>79,986,611</b>	<b>77,812,193</b>
9950 Emergency Reserves (a)	4,250,309	-	-	4,250,309	90,518,271
<b>Grand Total</b>	<b>\$ 808,711,597.63</b>	<b>\$ 32,260,615</b>	<b>\$ 310,774,998</b>	<b>\$ 465,675,984</b>	<b>\$ 545,701,136</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  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED FEBRUARY 28, 2025 AND 2024

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF February 2025	ACTUAL YTD February 2025	FUNDS AVAILABLE February 2025	FUNDS AVAILABLE February 2024
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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 FEBRUARY 28, 2025**

Exhibit B-2

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF February 2025	ACTUAL YTD February 2025	FUNDS AVAILABLE February 2025
<b>Road and Bridge</b>				
2510 Road Precinct #1	5,955,705	\$ 1,413	\$ 1,076,061	\$ 4,878,231
2520 Road Precinct #2	6,778,205	20,825	1,285,737	5,471,643
2530 Road Precinct #3	6,356,586	406,456	1,863,342	4,086,788
2540 Road Precinct #4	5,670,238	830,469	1,160,001	3,679,768
2550 Road Reserves	19,406,249	1,376,367	12,524,335	5,505,548
<b>Subtotal Road and Bridge</b>	<b>44,166,983</b>	<b>2,635,530</b>	<b>17,909,475</b>	<b>23,621,977</b>
<b>Permanent Improvement Fund</b>				
1022 GG-Operation Services- Facilities	15,525,259	1,910,013	1,509,083	12,106,163
3030 Public Service Program	-	-	123,896	(123,896)
9420 Facilities Projects	5,584,707	2,724,180	2,228,113	632,415
<b>Subtotal Permanent Improvement Fund</b>	<b>21,109,967</b>	<b>4,634,193</b>	<b>3,861,092</b>	<b>12,614,682</b>
<b>Alternative Dispute Resolution</b>				
4054 Alt.Dispute Resolution-Dept	1,761,940	17,519	88,261	1,656,160
9950 Emergency Reserves	4,679,280	-	-	4,679,280
<b>Subtotal Alternative Dispute Resolution</b>	<b>6,441,220</b>	<b>17,519</b>	<b>88,261</b>	<b>6,335,440</b>
<b>Dallas County Historical Commission</b>				
2080 Historical Commission	5,000	140	558	4,303
9950 Emergency Reserves	12,640	-	-	12,640
<b>Subtotal Dallas County Historical Commission</b>	<b>17,640</b>	<b>140</b>	<b>558</b>	<b>16,943</b>
<b>Major Technology</b>				
1090 IT Data Services	65,091,034	18,046,366	17,099,127	29,945,541
1095 IT - Countywide Maintenance	32,454,364	4,127,932	12,973,721	15,352,712
9410 IT Projects	2,732,818	110,716	157,008	2,465,095
<b>Subtotal Major Technology</b>	<b>100,278,216</b>	<b>22,285,014</b>	<b>30,229,855</b>	<b>47,763,347</b>
<b>Major Projects Fund</b>				
1022 GG-Operation Services- Facilities	43,520,675	12,860,190	16,808,051	13,852,434
1090 IT Data Services	728,165	55,049	(100,000)	773,116
2110 Public Works	10,830,793	184,623	3,420,462	7,225,709
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	388,534	28,900	288,529	71,105
9101 Park & Open Space Adm	2,378,207	24,162	171,671	2,182,374
9410 IT Projects	7,171,936	27,747	67,117	7,077,071
9411 District #1 Community and Econ Development	1,458,122	-	-	1,458,122
9412 District #2 Community and Econ Development	1,899,052	23,988	504,816	1,370,247
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	-	307,692	3,692,308
9417 County New Directions Program	2,896,909	-	-	2,896,909
9420 Facilities Projects	72,631,303	25,751,857	8,982,216	37,897,230
9430 Public Works Projects	148,327,656	92,542,327	12,075,565	43,709,764
9910 Countywide Appropriations	2,730,637	595,172	20,069,938	(17,934,473)
<b>Subtotal Major Projects Fund</b>	<b>303,212,390</b>	<b>132,344,415</b>	<b>62,776,059</b>	<b>108,091,916</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	8,574,347	41,585,991	254,314,544
<b>Subtotal Major Grants</b>	<b>304,474,882</b>	<b>8,574,347</b>	<b>41,585,991</b>	<b>254,314,544</b>
<b>HUD Section 8 Fund</b>				
9467 HUD Section 8	112,971,220	170,715	29,054,845	83,745,660
<b>Subtotal HUD Section 8 Fund</b>	<b>112,971,220</b>	<b>170,715</b>	<b>29,054,845</b>	<b>83,745,660</b>
<b>Charter School Grants</b>				
9468 Charter School	10,575,486	38,287	3,378,320	7,158,879
<b>Subtotal Charter School Grants</b>	<b>10,575,486</b>	<b>38,287</b>	<b>3,378,320</b>	<b>7,158,879</b>
<b>Law Library Fund</b>				
9010 Library Assistance	1,549,582	5,456	687,892	856,234
<b>Subtotal Law Library</b>	<b>1,549,582</b>	<b>5,456</b>	<b>687,892</b>	<b>856,234</b>
<b>Appellate Justice System</b>				
4090 Appellate Justice System	663,292	-	46,374	616,918
9950 Emergency Reserves	578,597	-	-	578,597
<b>Subtotal Appellate Justice System</b>	<b>1,241,889</b>	<b>-</b>	<b>46,374</b>	<b>1,195,515</b>
<b>Grand Total</b>	<b>\$ 962,211,022</b>	<b>\$ 170,705,616</b>	<b>\$ 194,416,922</b>	<b>\$ 597,088,484</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 FEBRUARY 28, 2025 AND 2024

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES February 2025	ACTUAL MONTH OF February 2025	YTD ACTUAL + ENCUMBRANCES February 2025	BALANCE OF BUDGET February 2025	YTD ACTUAL + ENCUMBRANCES February 2024
10500 Road & Bridge	-	-	-	-	-	\$ 1,897
10501 Road & Bridge District 1	5,955,705	1,413	65,009	1,077,474	4,878,231	374,901
10502 Road & Bridge District 2	6,778,205	20,825	59,676	1,306,562	5,471,643	340,469
10503 Road & Bridge District 3	6,356,586	406,456	379,674	2,269,798	4,086,788	2,423,790
10504 Road & Bridge District 4	5,670,238	830,469	229,800	1,990,470	3,679,768	1,488,613
10505 Road Reserves	19,406,249	1,376,367	153,332	13,900,702	5,505,548	7,559,649
12000 General Fund	808,711,598	32,260,615	63,893,301	343,035,613	465,675,984	318,803,374
12600 Permanent Improvement Fund	21,109,967	4,634,193	436,755	8,495,285	12,614,682	7,756,587
16200 Alternate Dispute Resolution	6,441,220	17,519	17,056	105,780	6,335,440	145,848
16800 Dallas County Historical Commission	17,640	140	58	697	16,943	129
19500 Major Technology Fund	100,278,216	22,285,014	6,554,164	52,514,869	47,763,347	49,279,246
19600 Major Projects	303,212,390	132,344,415	9,524,544	195,120,474	108,091,916	185,982,692
20500 Interest & Debt Retirement Fund	56,171,548	-	-	4,798,200	51,373,348	5,273,950
46600 Grants	304,474,882	8,574,347	8,524,799	50,160,338	254,314,544	55,353,811
46700 HUD Section 8	112,971,220	170,715	5,560,544	29,225,560	83,745,660	23,727,394
46800 Charter School Grants	10,575,486	38,287	603,601	3,416,608	7,158,879	3,536,936
47000 Law Library Fund	1,549,582	5,456	74,826	693,348	856,234	520,791
47100 Appellate Judicial System	1,241,889	-	3,273	46,374	1,195,515	28,177
Total	\$ 1,770,922,619	\$ 202,966,230	\$ 96,080,411	\$ 708,158,151	\$ 1,062,764,468	\$ 662,598,255

(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 FEBRUARY 28, 2025 AND 2024**

Exhibit D

<b>FUND</b>	<b>FY 2025 BUDGET</b>	<b>ACTUAL MONTH OF February 2025</b>	<b>TOTAL YTD REVENUE February 2025</b>	<b>BALANCE OF BUDGET February 2025</b>	<b>TOTAL YTD REVENUE February 2024</b>
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ 9,788,189
10501 Road & Bridge District 1	-	-	1,525,476	1,525,476	429,174
10502 Road & Bridge District 2	-	-	1,574,598	1,574,598	429,174
10503 Road & Bridge District 3	-	1,773	4,150,942	4,150,942	3,044,011
10504 Road & Bridge District 4	-	1,742	1,526,913	1,526,913	436,582
10505 Road Reserves	-	2,679,088	9,020,465	9,020,465	(30,321)
12000 General Fund	791,784,505	86,304,264	679,574,293	(112,210,212)	614,812,164
12600 Permanent Improvement	8,499,432	738,524	8,183,516	(315,916)	6,151,823
16200 Alternate Dispute	1,230,000	92,243	578,460	(651,540)	535,584
16800 Historical Commission	-	-	246	246	119
19500 Major Technology	81,070,500	8,093,925	74,830,640	(6,239,860)	65,034,440
19600 Major Projects	135,399,468	14,626,202	119,231,882	(16,167,586)	115,161,960
20500 Debt Service	35,659,642	-	2,583,025	(33,076,617)	31,419,351
46400 American Rescue Plan	3,500,000	-	123,896,469	120,396,469	2,305,169
46600 Projected Federal Grants	115,609,044	6,700,664	77,624,703	(37,984,341)	57,602,857
46700 HUD Section 8	60,968,500	5,605,382	27,745,600	(33,222,900)	23,599,808
46800 Charter School Grants	9,529,205	378,675	2,086,966	(7,442,239)	2,723,787
47000 Law Library	1,580,000	139,121	729,970	(850,030)	644,054
47100 Appellate Judicial	340,000	18,320	195,464	(144,536)	118,282
<b>TOTAL</b>	<b>\$ 1,273,935,506</b>	<b>\$ 125,379,923</b>	<b>\$ 1,135,059,627</b>	<b>\$ (138,875,879)</b>	<b>\$ 934,206,207</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 FEBRUARY 28, 2025 AND 2024**

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF February 2025	TOTAL YTD REVENUE February 2025	BALANCE OF BUDGET February 2025	TOTAL YTD REVENUE February 2024
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ 69,262,852	\$ 603,699,133	\$ (10,032,099)	\$ 554,033,085
Licenses, Permits and Registrations	29,900,000	43,700	477,042	(29,422,959)	502,830
Fines and Forfeitures	226,000	243,925	1,183,922	957,922	1,076,107
Use of Money and Property	15,399,000	395,716	3,510,958	(11,888,042)	4,943,092
Charges for Current Services - General Government	49,102,000	9,291,356	22,626,371	(26,475,629)	26,809,387
Charges for Current Services - Public Safety	10,571,500	882,181	4,738,476	(5,833,024)	4,452,807
Charges for Current Services - Judiciary	18,693,063	1,605,622	8,170,245	(10,522,818)	7,316,204
Reimbursements for Current Services - General Government	836,000	57,588	209,597	(626,403)	371,824
Reimbursements for Current Services - Public Safety	19,995,776	3,472,124	7,923,235	(12,072,541)	7,729,597
Reimbursements for Current Services - Judicial	4,467,736	500,564	2,250,644	(2,217,092)	2,906,926
Reimbursements for Current Services - Health	12,513,561	149,512	1,047,378	(11,466,183)	1,812,457
Intergovernmental - General Government	1,511,500	145,117	803,874	(707,626)	637,180
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	18,888	348,948	(688,552)	404,777
Intergovernmental - Health and Welfare	178,000	20,800	114,000	(64,000)	116,300
Miscellaneous	1,156,000	43,190	1,952,939	796,939	417,810
Interfund Transfers	10,606,637	171,129	19,256,761	8,650,124	622,781
<b>TOTAL</b>	<b>\$ 791,784,505</b>	<b>\$ 86,304,264</b>	<b>\$ 679,574,293</b>	<b>\$ (112,210,212)</b>	<b>\$ 614,812,164</b>

(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 FEBRUARY 28, 2025 AND 2024**

<b>ASSETS</b>	<b>February 28, 2025</b>	<b>February 29, 2024</b>
Cash and Investments	\$ 294,699,694 (c)	\$ 559,592,715 (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
<b>TOTAL ASSETS</b>	<b><u>\$ 295,734,329</u></b>	<b><u>\$ 560,835,377</u></b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	41,527,909 (b)	188,022,631 (b)
Due to Other Governmental Units	86,207,201 (c)	253,093,538 (c)
<b>TOTAL LIABILITIES</b>	127,735,110	441,116,168
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	61,872	269,899
Projects	68,159,533	71,378,215
Projects - Encumbrances	1,378,512	19,331,947
Other - Encumbrances	28,155,807	46,658,865
<b>UNRESERVED</b>		
General Fund	-	-
Other Funds	70,243,495	(17,919,718)
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b><u>\$ 295,734,329</u></b>	<b><u>\$ 560,835,377</u></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.

(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 February 28, 2025 including accrued interest, \$86,099,322 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 FEBRUARY 28, 2025 AND 2024

Exhibit F

FUND	BEGINNING BALANCE February 2025	ACTUAL MONTH OF February 2025	ENDING BALANCE February 2025	ENDING BALANCE February 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500 Petit Jury Fund	\$ 33,704	\$ 60,716	\$ 94,420	\$ 43,600
17000 Return Check Collection	(64,634)	1,973	(62,661)	(74,447)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	111,893,701	(6,024,967)	105,868,733	212,045,364
	<u>111,936,193</u>	<u>(5,962,278)</u>	<u>105,973,915</u>	<u>212,087,939</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000 Judicial Fund	2,447,276	3,822	2,451,097	2,323,919
20100 Technology Fund	446,264	8,689	454,953	313,559
20200 Local Government Fund	19,108,399	(120,466)	18,987,933	19,142,825
20300 Local Official Fund	34,827,311	251,629	35,078,940	28,157,849
20400 Record Management Fund	21,774,012	(1,503,035)	20,270,977	19,998,195
50000 Payroll	39,653,363	732,654	40,386,017	188,808,613
53400 DA - Restitution	689,905	(206,234)	483,670	305,046
53800 DA - Check Processing	156,047	(4,906)	151,141	214,907
54700 DA - State Forfeitures/Other	159,856	-	159,856	153,620
70400 Unallocated Tax	690,902	-	690,902	(2,696,179)
	<u>119,953,334</u>	<u>(837,848)</u>	<u>119,115,486</u>	<u>256,722,355</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
41500 1995A Permanent Improvement	-	-	-	-
44100 Combination Tax and Parking Series 2016	1,845,297	-	1,845,297	2,351,376
44200 Certificates of Obligation, Series 2022	66,517,898	(1,832,179)	64,685,719	85,351,768
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>68,363,195</u>	<u>(1,832,179)</u>	<u>66,531,016</u>	<u>87,703,144</u>
<b>Road Funds:</b>				
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>\$ 303,332,000</u>	<u>\$ (8,632,305)</u>	<u>\$ 294,699,694</u>	<u>\$ 559,592,715</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 February 28, 2025 including accrued interest, \$86,099,322 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 FEBRUARY 28, 2025 AND 2024

Exhibit G

FUND	ENCUMBRANCES February 2025	ACTUAL MONTH OF February 2025	YTD ACTUAL + ENCUMBRANCES February 2025	YTD ACTUAL + ENCUMBRANCES February 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500 Petit Jury Fund	\$ -	\$ (60,160)	\$ 32,502	\$ (26,800)
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	24,855,869	5,371,882	56,408,257	47,016,941
	<u>24,855,869</u>	<u>5,311,722</u>	<u>56,440,759</u>	<u>46,990,141</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000 Judicial Fund	86,421	8,153	144,438	97,531
20100 Technology Fund	600	-	600	85,835
20200 Local Government Fund	722,383	230,672	1,665,224	3,535,707
20300 Local Official Fund	654,430	227,322	2,221,875	1,640,356
20400 Record Management Fund	1,836,104	236,108	4,616,074	1,817,436
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	276,712	731,552	44,506
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	5,011	83,099	1,039
54700 DA - State Forfeitures/Other	-	-	724	1,322
	<u>3,299,937</u>	<u>983,979</u>	<u>9,463,587</u>	<u>7,223,733</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
44100 Combination Tax and Parking Series 2016	32,618	-	32,618	190,468
44200 Certificates of Obligation, Series 2022	1,345,895	1,833,829	4,929,851	21,859,161
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
<b>Subtotal permanent improvement funds</b>	<u>1,378,512</u>	<u>1,833,829</u>	<u>4,962,468</u>	<u>22,049,629</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>1,378,512</u>	<u>1,833,829</u>	<u>4,962,468</u>	<u>22,049,629</u>
<b>Total</b>	<u>\$ 29,534,319</u>	<u>\$ 8,129,531</u>	<u>\$ 70,866,814</u>	<u>\$ 76,263,503</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 FEBRUARY 28, 2025 AND 2024**

Exhibit H

FUND	ACTUAL MONTH OF February 2025	TOTAL YTD REVENUE February 2025	TOTAL YTD REVENUE February 2024
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	1,973	21,384	(6,507)
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	-	123,896,469	2,305,169
	<u>1,973</u>	<u>123,917,852</u>	<u>2,298,662</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
20000 Judicial Fund	16,603	197,020	319,200
20100 Technology Fund	8,689	50,030	45,209
20200 Local Government Fund	112,709	1,111,310	884,080
20300 Local Official Fund	625,433	3,770,996	4,520,113
20400 Record Management Fund	562,832	3,277,172	3,124,758
50000 Payroll	-	-	-
53400 DA - Restitution	70,478	697,816	602,961
53800 DA - Check Processing	105	66,743	84,213
54700 DA - State Forfeitures/Other	-	1,249	4,593
	<u>1,396,850</u>	<u>9,172,336</u>	<u>9,585,126</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
44100 Combination Tax and Parking Series 2016	-	-	-
44200 Certificates of Obligation, Series 2022	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Road Funds:</b>			
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>
<b>Total</b>	<u>\$ 1,398,823</u>	<u>\$ 133,090,188</u>	<u>\$ 11,883,788</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 February 28, 2025 including accrued interest, \$86,099,322 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 FEBRUARY 28, 2025**

**Exhibit I**

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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 FEBRUARY 28, 2025 AND 2024**

Exhibit J

<b>FUND</b>	<b>BEGINNING BALANCE February 2025</b>	<b>ACTUAL MONTH OF February 2025</b>	<b>ENDING BALANCE February 2025</b>	<b>ENDING BALANCE February 2024</b>
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
12800 Adult Probation Fund	\$ 15,892,846	\$ 106,281	\$ 15,999,127	\$ 1,257,221
13000 Election Fund-Special	142,538	-	142,538	752,807
16600 State Report Interest Fund	512,275	498,666	1,010,941	1,068,171
50100 County Clerk-Special	25,892,466	47,592	25,940,058	25,641,711
50200 County Clerk-Trust	34,993,832	245,202	35,239,035	32,187,453
50300 District Clerk-Special	12,117,797	(660,336)	11,457,462	10,680,573
50400 District Clerk-Trust	41,218,579	(304,155)	40,914,424	62,088,959
50500 Sheriff-Special	246,228	83,747	329,975	363,274
50600 County Clerk Special Trust Fund	32,201,631	19,408	32,221,039	31,153,094
53200 Escrow Fund	20,124,603	(56,372)	20,068,231	18,698,958
53400 DA - Restitution	689,905	(206,234)	483,670	305,046
53700 Youth Village Special Fund	506	1	508	493
54200 DA - Police Agencies	43,842	-	43,842	41,591
54300 Adult Probation-Restitution	2,561,192	8,140	2,569,333	2,437,536
54400 DA - Attorney General	31,757	-	31,757	30,151
54500 DA - Unadjudicated-Gambling	68,503	-	68,503	65,771
54600 DA - Forfeitures-Narcotics	157,399	12,000	169,399	153,615
55000 Justice of the Peace 1-1 Special	507,137	621	507,758	497,964
55100 Justice of the Peace 1-2 Special	178,454	15,545	194,000	124,838
55300 Justice of the Peace 3-3 Special	-	-	-	(1,758)
55400 Justice of the Peace 2-1 Special	434,980	(7,875)	427,105	435,790
55500 Justice of the Peace 2-2 Special	42,748	90	42,838	35,092
55600 Justice of the Peace 3-1 Special	63,399	430	63,828	56,227
55700 Justice of the Peace 3-2 Special	252,295	2,057	254,352	265,615
55900 Justice of the Peace 4-1 Special	94,392	(6,232)	88,160	81,559
56000 Justice of the Peace 4-2 Special	40,976	7,677	48,653	42,649
56100 Justice of the Peace 5-1 Special	56,846	(8,914)	47,932	74,985
56200 Justice of the Peace 5-2 Special	282,201	(128)	282,072	288,512
57000 Dallas County Housing Fin.	82,545	-	82,545	78,416
57100 Dallas County Housing Fin.	1,158,971	-	1,158,971	1,098,883
58000 Constable 1 Special Fund No. 580	51,488	-	51,488	95,116
58100 Constable 2 Special Fund No. 581	(543)	22,198	21,655	21,202
58200 Constable 3 Special Fund No. 582	89,339	(1,746)	87,593	(44,496)
58400 Constable 4 Special Fund No. 584	21,791	(17,141)	4,649	4,575
58600 Constable 5 Special Fund No. 586	135,144	(133,751)	1,392	3,923
60000 DCS - Administration	28,223,435	(7,567)	28,215,868	26,277,411
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	113,096	(675)	112,421	113,096
80700 District Attorney Check Collection	187,340	-	187,340	406,745
80800 Child Support Clearing	15,626	(560)	15,066	11,922
88200 Cash Receipt Default Department Suspense	-	-	-	-
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 218,927,625</b>	<b>\$ (342,032)</b>	<b>\$ 218,585,592</b>	<b>\$ 216,894,754</b>

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