



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

August 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.

Exhibits

Balance Sheet: Budgeted Funds as of July 31,2025

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

Balance Sheet: Funds Not Budgeted as of July 31,2025

Summary of Cash and Investments: Funds Not Budgeted as of July 31,2025	F
Appropriations: Funds Not Budgeted for the ten months ended July 31,2025	G
Revenue: Funds Not Budgeted for the ten months ended July 31,2025	H

Summary of County Bonded Indebtedness as of July 31,2025


I

Summary of Cash and Investments: Fiduciary and Agency Funds as of July 31,2025

J

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. The attached financial statements are subject to change pending adjustments required to finalize the closing of the fiscal year end as needed.

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

Timothy Hicks 
County Auditor

th/kc
cc: County Administrator
County Budget Officer

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

ASSETS	<u>July 31, 2025</u>	<u>July 31, 2024</u>
Cash and Investments	\$ 738,201,816	\$ 607,904,015
Inventories, Stock Room	4,929,401	6,032,614
Net Receivables - County Taxes	14,116,821	11,983,336
Net Receivables - Other	18,693,000 (a)	21,574,000 (a)
Subtotal Net Receivables	<u>32,809,821</u>	<u>33,557,336</u>
Due from Other Governmental Units	<u>3,101,185</u>	<u>36,485,360</u>
Total Receivables	35,911,006	70,042,696
Prepayments and other assets	<u>529,235</u>	<u>18,790,162</u>
TOTAL ASSETS	<u><u>\$ 779,571,458</u></u>	<u><u>\$ 702,769,487</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	36,488,011 (b)	40,312,083 (b)
Due to Other Governmental Units	<u>40,505,739</u>	<u>45,403,120</u>
TOTAL LIABILITIES	76,993,750	85,715,203
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	5,458,636	24,822,776
Projects	152,183,484	126,120,325
General Fund - Encumbrances	26,727,912	33,173,225
Projects - Encumbrances	158,795,002	170,433,608
Other - Encumbrances	10,922,792	21,351,522
UNRESERVED		
General Fund	243,225,889	160,619,807
Other Funds	<u>105,263,992</u>	<u>80,533,021</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 779,571,458</u></u>	<u><u>\$ 702,769,487</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2024.

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

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

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

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

Exhibit A

FUND		BEGINNING BALANCE July 2025	ACTUAL MONTH OF July 2025	ENDING BALANCE July 2025	ENDING BALANCE July 2024
GOVERNMENTAL FUNDS:					
Major Funds:					
12000	General Fund	\$ 301,655,890	\$ (56,775,112)	\$ 244,880,778	\$ 197,699,949
12400	Jury Fund	-	-	-	-
19600	Major Projects	356,233,474	(3,365,086)	352,868,388	321,574,668
20500	Interest & Debt Retirement Fund	49,882,750	(23,081,660)	26,801,090	21,341,670
46600	Projected Federal Grants	6,057,984	(5,571,421)	486,563	(29,986,993)
		<u>713,830,098</u>	<u>(88,793,279)</u>	<u>625,036,819</u>	<u>510,629,294</u>
Other Non-Major Governmental Funds:					
Special Revenue Funds:					
10500	Road & Bridge	-	-	-	13,084,333
10501	Road & Bridge District 1	3,181,209	(48,874)	3,132,335	3,330,430
10502	Road & Bridge District 2	6,813,128	(27,149)	6,785,979	6,757,882
10503	Road & Bridge District 3	(1,468,345)	(371,176)	(1,839,521)	(2,185,700)
10504	Road & Bridge District 4	3,631,015	(662,070)	2,968,945	1,660,751
10505	Road Reserves	44,276,814	3,173,506	47,450,320	28,212,451
12600	Permanent Improvement Fund	17,825,075	(788,354)	17,036,721	16,322,175
16200	Alternate Dispute Resolution	7,470,798	112,085	7,582,883	7,038,614
16800	Dallas County Historical Commission	10,286	(416)	9,870	17,300
19500	Major Technology Fund	30,578,587	(10,157,245)	20,421,342	15,239,629
46700	HUD Section 8	5,680,509	(140,374)	5,540,135	4,743,288
46800	Charter School Grants	155,090	(255,372)	(100,283)	(294,402)
47000	Law Library Fund	2,288,807	67,211	2,356,018	1,752,008
47100	Appellate Judicial System	1,799,695	20,559	1,820,254	1,595,962
		<u>122,242,666</u>	<u>(9,077,669)</u>	<u>113,164,997</u>	<u>97,274,721</u>
Total Governmental Funds Cash and Investments		<u>\$ 836,072,764</u>	<u>\$ (97,870,949)</u>	<u>\$ 738,201,816</u>	<u>\$ 607,904,015</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 JULY 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF July 2025	ACTUAL YTD July 2025	FUNDS AVAILABLE July 2025	FUNDS AVAILABLE July 2024
General Government					
1010 GG-County Judge	918,075	\$ 17,993	\$ 544,297	\$ 355,784	169,553
1011 Truancy Courts	861,319	61,816	507,671	291,832	126,071
1016 Planning and Development	674,395	627	690,080	(16,313)	145,599
1020 GG-Commissioners Court Administrator	3,421,813	84,038	3,090,708	247,066	70,342
1021 GG-Operation Services-Engineering	1,458,753	289,020	804,917	364,817	713,971
1022 GG-Operation Services- Facilities	33,078,632	4,025,710	20,723,477	8,329,445	3,840,050
1023 GG-Operation Services- Comm/Central Svcs	8,467,399	1,920,690	4,979,362	1,567,346	1,323,862
1024 GG-Operations Services-Records Mgt	1,117,299	29,592	935,487	152,221	99,344
1027 GG-Operations-Auto Service Center	12,240,313	4,671,830	6,667,241	901,242	544,255
1035 GG- Tax Assessor/Collector	19,046,658	49,328	16,274,398	2,722,932	2,213,004
1040 Human Resource/Civil Service	10,011,113	450,419	5,480,114	4,080,580	2,976,038
1045 Record Bldg Fitness	269,107	229	6,509	262,368	257,570
1047 Records Building Cafe	1,600,000	304,451	356,910	938,638	118,660
1050 GG-County Treasurer	1,886,069	17,505	1,469,683	398,882	468,884
1060 Office of Budget and Evaluation	1,388,156	12,863	1,064,969	310,324	180,070
1070 GG-County Auditor	12,613,063	29,304	8,307,485	4,276,274	1,219,124
1075 Finance and Accounting	1,000	-	-	1,000	-
1076 Accounts Payable	10,698	-	6,063	4,635	-
1077 Payroll	500	-	-	500	-
1080 GG-Purchasing	2,295,728	22,076	1,438,454	835,198	222,447
1082 Small Business Enterprise SBE	920,937	4,913	677,708	238,317	205,086
1085 ERP Transformation Office	20,178	-	6,880	13,298	-
1210 Elections	14,591,140	643,662	10,473,777	3,473,701	(1,660,558)
1215 Election Contract Operations	7,720,806	521,410	5,684,623	1,514,773	-
Subtotal General Government	134,613,150	13,157,474	90,190,816	31,264,860	13,233,372
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	706,319	25,839	294,473	386,007	305,894
2060 Veterans Service	585,272	-	447,989	137,283	122,430
Subtotal Community Services	1,291,591	25,839	742,462	523,290	428,324
Law Enforcement					
3110 Executive	2,043,254	1,070	1,778,500	263,684	222,771
3113 Internal Affairs	1,334,647	2,574	1,059,866	272,207	131,477
3114 Compliance	631,116	1,432	464,155	165,529	111,037
3121 General Services	2,238,305	-	2,102,189	136,116	(69,795)
3122 Personnel	1,512,792	44,127	1,234,020	234,645	73,132
3123 Training	3,991,802	168,856	3,448,734	374,213	(2,378,150)
3124 Communications	2,491,590	4,060	2,127,477	360,053	83,286
3125 Fiscal	4,967,298	207,671	3,474,435	1,285,192	(1,277,922)
3126 Photo Lab	382,152	12,117	237,590	132,445	115,187
3128 Bonds	2,811,145	21,242	2,251,845	538,058	180,664
3129 Bailiff	12,883,895	4,477	12,409,608	469,810	(2,670,287)
3130 Warrants	5,752,254	27,865	5,245,651	478,738	(224,616)
3131 Fugitive Transportation	2,351,878	-	2,043,161	308,717	161,667
3132 Civil	501,757	424	419,709	81,624	116,496
3134 Criminal Investigation	4,724,232	848	3,529,051	1,194,333	330,213
3136 FLEET	305,255	121	263,205	41,929	65,432
3137 Freeway Management Program	13,610,923	12,272	12,043,556	1,555,096	150,290
3140 Detention Services	1,402,482	1,300	1,743,147	(341,965)	68,115
3141 North Tower	34,338,499	29,548	33,820,247	488,704	(1,492,242)
3142 West Tower	20,957,857	23,813	23,314,499	(2,380,456)	(1,905,445)
3147 Central Intake	14,999,726	36,038	15,025,370	(61,682)	(133,351)
3148 South Tower	23,555,324	18,775	25,990,542	(2,453,993)	(2,534,858)
3150 Classification and Release	28,506,044	40,869	25,594,833	2,870,342	(2,726,719)
3152 Central Kitchen	15,849,678	593,991	12,023,595	3,232,091	1,402,471
3153 Central Laundry	2,501,323	-	2,381,882	119,441	(172,107)
3155 Jail Medical	14,500,897	4,880	13,669,064	826,953	(1,565,324)
3156 Court Security	1,294,573	3,171	999,472	291,929	1,207,087
3157 Fiscal Vault	-	-	-	-	850
3158 Data Management Unit Dispositions	-	-	-	-	2,500
3159 CJIS Compliance & Technology	1,911,694	1,918	1,666,462	243,314	(1,627,643)
Subtotal Sheriff	222,352,392	1,263,459	210,361,865	10,727,067	(14,355,783)
3210 Constable Precinct #1	3,339,533	48,347	2,538,982	752,204	445,327
3220 Constable Precinct #2	2,061,114	24,674	1,628,011	408,429	436,807
3230 Constable Precinct #3	2,535,016	1,808	2,030,585	502,623	765,499
3240 Constable Precinct #4	2,843,820	27,716	2,110,274	705,830	518,809
3250 Constable Precinct #5	2,025,566	80,769	1,859,095	85,701	27,862
Subtotal Constable	12,805,048	183,314	10,166,947	2,454,787	2,194,306
3311 Crime Lab	12,551,897	580,430	7,780,384	4,191,083	2,365,235
3312 Medical Examiner	10,967,749	206,343	8,769,380	1,992,026	2,003,355
3313 Breath Alcohol Program	372,617	1,984	300,986	69,648	66,412
Subtotal Institute of Forensic Sciences	23,892,263	788,757	16,850,750	6,252,756	4,435,003
3020 Community Supervision	2,005,107	191,443	1,631,874	181,791	413,773
3030 Public Service Program	1,953,663	2,408	1,598,860	352,395	248,237
3043 Unincorporated Area Services	343,109	8,749	205,081	129,279	132,773
Subtotal Law Enforcement	263,351,582	2,438,130	240,815,377	20,098,075	(6,931,691)
Justice Administration					
4001 Building Security	13,934,376	687,814	11,586,107	1,660,454	1,792,051

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 JULY 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF July 2025	ACTUAL YTD July 2025	FUNDS AVAILABLE July 2025	FUNDS AVAILABLE July 2024
	(a)				
4002 Emergency Management	1,211,798	12,721	832,158	366,919	50,419
4003 Fire Marshal	2,216,164	141,059	1,828,419	246,685	(667,373)
4011 District Attorney	66,087,569	109,648	55,821,460	10,156,460	9,602,419
4012 DA-Special Allocation	-	-	(133,049)	133,049	-
4013 Drug Court Program	396,646	121	215,619	180,906	91,633
4014 Jail Diversion	1,635,932	29,485	1,064,618	541,830	149,835
4015 Divert Court Department	411,146	296	148,210	262,640	278,830
4016 S.T.A.C. Court	87,653	656	74,068	12,930	70,168
4020 District Clerk	15,613,135	29,633	13,034,568	2,548,935	3,398,107
4031 County Clerk	11,983,624	31,138	10,832,678	1,119,809	1,995,643
4032 County Clerk-Collections	1,215,256	(3)	742,446	472,814	286,123
4033 Truancy Courts Clerks	861,845	-	707,890	153,955	263,533
4040 Public Defender	20,286,889	201,442	18,084,331	2,001,116	2,114,557
4051 District Court Administration	648,733	7,787	558,805	82,140	(30,172)
4056 Domestic Relations Office Administration	3,688,759	2,197	2,740,517	946,045	630,292
4060 Jury Service	3,658,683	27,190	2,614,050	1,017,442	(228,495)
4065 Grand Jury Service	312,820	-	260,602	52,218	(27,368)
4071 5th Court of Appeals	494,303	-	128,232	366,071	370,012
4072 First Admin. Judicial Region	171,797	-	171,797	-	4,644
4080 Court Cost Miscellaneous	780,096	-	321,825	458,271	7,777,475
4110 14th Civil District Court	484,695	345	281,157	203,193	111,951
4115 44th Civil District Court	465,347	8,798	271,375	185,173	39,073
4120 68th Civil District Court	424,998	297	253,905	170,795	23,517
4125 95th Civil District Court	459,811	497	281,829	177,485	55,779
4130 101st Civil District Court	470,729	1,159	243,646	225,924	188,093
4135 116th Civil District Court	457,663	1,181	307,070	149,412	50,219
4140 134th Civil District Court	469,343	552	260,710	208,081	126,229
4145 160th Civil District Court	415,767	993	243,695	171,079	56,827
4150 162nd Civil District Court	431,315	1,250	272,723	157,343	148,655
4155 191st Civil District Court	465,439	334	223,799	241,306	116,607
4160 192nd Civil District Court	426,656	320	244,707	181,629	50,106
4165 193rd Civil District Court	364,943	1,114	184,077	179,752	46,852
4170 298th Civil District Court	487,611	261	268,283	219,068	114,669
4175 Civil District Masters	406,002	623	329,868	75,511	236,457
4180 Civil Tax Court	425,117	1,908	304,786	118,423	162,385
4210 254th Family Court	823,069	488	428,842	393,739	351,329
4215 255th Family Court	775,516	1,019	481,242	293,254	213,770
4220 256th Family Court	741,934	3,946	479,882	258,106	152,410
4225 301st Family Court	809,934	2,118	540,523	267,293	130,381
4230 302nd Family Court	784,199	459	459,861	323,879	227,097
4235 303rd Family Court	775,958	1,288	473,132	301,538	189,051
4240 330th Family Court	826,085	1,685	495,373	329,028	230,521
4250 IV-D Court	882,201	51,186	119,062	711,954	84,872
4310 304th Juvenile Court	2,535,949	14,503	2,211,956	309,489	78,580
4320 305th Juvenile Court	2,494,084	26,043	1,860,920	607,121	533,976
4401 Criminal District Court #1	1,230,844	16,799	1,018,658	195,387	(286,089)
4402 Criminal District Court #2	1,003,031	12,922	819,869	170,239	87,386
4403 Criminal District Court #3	1,538,016	3,098	1,203,325	331,593	(378,236)
4404 Criminal District Court #4	1,328,106	9,489	1,092,191	226,427	(427,932)
4405 Criminal District Court #5	1,296,092	560	1,143,919	151,613	(263,348)
4406 Criminal District Court #6	1,712,613	8,880	1,405,519	298,215	(515,158)
4407 Criminal District Court #7	1,471,758	16,728	1,273,683	181,348	(136,973)
4410 194th Criminal District Court	1,447,406	25,873	1,244,033	177,501	(193,455)
4415 195th Criminal District Court	1,190,012	18,328	1,019,713	151,972	(247,535)
4420 203rd Criminal District Court	1,401,764	2,794	1,178,536	220,434	(355,962)
4425 204th Criminal District Court	1,532,177	667	1,241,047	290,463	(392,053)
4430 265th Criminal District Court	1,258,371	18,527	1,032,605	207,240	156,983
4435 282nd Criminal District Court	1,507,045	11,600	1,216,112	279,333	(519,926)
4440 283rd Criminal District Court	1,215,302	9,665	1,042,868	162,770	(96,564)
4445 291st Criminal District Court	1,308,867	16,744	1,124,265	167,858	(278,401)
4450 292nd Criminal District Court	1,117,027	13,029	1,036,009	67,989	(142,439)
4455 363rd Criminal District Court	1,225,263	15,844	1,048,551	160,867	(190,637)
4460 Criminal District Magistrates	2,918,469	2,560	2,640,905	275,003	13,017
4461 Pretrial Release	8,417,474	859,265	5,734,924	1,823,286	2,022,108
4465 Staff Attorneys	996,453	3,487	1,055,896	(62,931)	97,955
4470 Criminal District Court Manager	1,229,660	45,180	1,204,051	(19,571)	89,762
4501 County Court at Law #1	659,370	1,295	515,959	142,115	66,909
4502 County Court at Law #2	620,091	630	404,215	215,246	207,240
4503 County Court at Law #3	648,145	17,612	445,190	185,344	61,273
4504 County Court at Law #4	703,247	5,019	493,153	205,076	73,124
4505 County Court at Law #5	1,055,969	40,026	602,769	413,174	44,245
4601 County Criminal Court #1	669,159	2,348	464,739	202,072	51,710
4602 County Criminal Court #2	931,490	10,903	649,808	270,779	181,507
4603 County Criminal Court #3	509,491	9,038	424,879	75,574	63,629
4604 County Criminal Court #4	855,057	11,875	639,490	203,691	106,042
4605 County Criminal Court #5	1,001,789	4,351	713,690	283,748	22,944
4606 County Criminal Court #6	986,848	9,312	890,717	86,820	2,911
4607 County Criminal Court #7	764,596	2,571	604,540	157,486	(24,512)
4608 County Criminal Court #8	887,778	4,571	691,438	191,768	(31,748)
4609 County Criminal Court #9	696,357	4,366	489,432	202,558	41,555
4610 County Criminal Court #10	951,405	14,119	747,109	190,178	(55,930)
4611 County Criminal Court #11	963,287	4,152	758,274	200,861	13,304
4615 County Criminal Court of Appeals	394,683	13	321,332	73,338	53,197
4616 County Criminal Court of Appeals #2	757,544	7,795	529,528	220,221	115,554

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 JULY 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF July 2025	ACTUAL YTD July 2025	FUNDS AVAILABLE July 2025	FUNDS AVAILABLE July 2024
4617 County Criminal Court - Magistrate	539	7	276	256	458
4620 County Criminal Court Manager	496,911	5,206	369,674	122,031	23,856
4701 Probate Court #1	1,420,376	1,783	1,285,828	132,765	(145,724)
4702 Probate Court #2	1,352,175	2,320	914,896	434,959	118,116
4703 Probate Court #3	1,580,256	38,927	1,161,575	379,754	387,206
4704 Investigators/Court Visitor Program	2,179,892	453	1,232,338	947,100	813,339
4705 Probate Associates	717,359	3,134	725,401	(11,176)	(8,001)
4811 J.P- 1-1	1,183,399	4,043	1,033,520	145,836	95,208
4812 J.P- 1-2	890,434	4,881	606,419	279,134	183,493
4821 J.P- 2-1	822,396	10,243	567,164	244,989	231,903
4822 J.P- 2-2	865,921	5,850	661,381	198,691	154,010
4831 J.P- 3-1	1,041,467	5,326	777,257	258,884	98,934
4832 J.P- 3-2	953,128	448	693,737	258,943	149,946
4841 J.P- 4-1	854,391	3,645	609,560	241,186	118,006
4842 J.P- 4-2	877,265	2,347	631,389	243,529	106,848
4851 J.P- 5-1	867,443	3,902	647,022	216,519	157,865
4852 J.P- 5-2	888,590	458	581,066	307,066	191,687
Subtotal Justice Administration	231,195,586	2,758,557	185,819,219	42,617,810	33,354,346
Health and Social Services					
5110 Employee Health Clinic	888,473	17,857	553,193	317,423	187,483
5111 Juvenile Administration	25,477,729	1,881,034	20,185,920	3,410,775	6,199,158
5112 Juvenile Psychological Service	3,082,275	-	1,193,631	1,888,644	3,173,367
5114 Juvenile-Detention Center	20,366,235	87,613	14,983,116	5,295,506	4,113,091
5115 Juvenile-Emergency Shelter	2,849,816	9,150	2,383,620	457,047	848,315
5116 Juvenile-Letot Center	4,195,740	18,103	3,561,208	616,429	466,422
5117 Juvenile-Youth Village	5,047,912	101,426	4,384,527	561,959	690,454
5118 Juvenile-Medlock Center	5,180,703	33,085	4,666,892	480,727	1,213,420
5119 Juvenile-Letot Residential Treatment Center	2,368,134	28,832	2,112,345	226,957	774,637
5120 Health Administration	4,822,696	101,527	2,942,869	1,778,299	422,656
5121 Environmental Health	2,346,752	61,339	1,555,662	729,751	568,855
5122 Public Health Lab	4,310,280	365,180	3,530,005	415,095	558,913
5123 Preventive Health	4,123,412	335,437	2,923,336	864,638	636,723
5124 Communicable Disease Control	1,069,958	46,915	667,636	355,406	325,673
5125 STD Clinic	2,747,728	127,710	2,180,437	439,582	662,681
5126 TB Clinic	3,031,055	55,264	2,375,686	600,105	959,802
5128 HHS - Finance Admin	1,407,547	53,151	1,229,028	125,368	171,882
5130 Budget Office Community Contracts	9,580,266	1,179,839	6,123,211	2,277,216	5,505,021
5140 CPS Program	3,589,273	719,558	2,494,518	375,197	2,565,210
5150 Child Nutrition Program	841,145	710	502,044	338,392	-
5170 Welfare Assistance	3,457,949	26,937	2,672,555	758,457	322,596
Subtotal Health and Social Services	110,785,077	5,250,667	83,221,438	22,312,973	30,366,359
Other Operating					
6340 Wilmer Substance Abuse Facility	322,128	1,258	274,717	46,153	50,036
6930 Cash Match for Grants	11,835,551	-	11,835,551	-	-
9910 Countywide Appropriations	27,081,392	3,095,987	13,394,510	10,590,895	10,729,348
9940 Reserves and Contingency	24,035,820	-	-	24,035,820	52,041,294
Subtotal Other Operating	63,274,891	3,097,245	25,504,778	34,672,868	62,820,678
9950 Emergency Reserves (a)	4,199,721	-	-	4,199,721	90,504,962
Grand Total	\$ 808,711,597.63	\$ 26,727,912	\$ 626,294,090	\$ 155,689,596	\$ 223,776,349
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 16,927,094	\$ 31,476,492

Reconciliation of budget components to budget funds available and budgeted expenditures

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

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

General Fund Reserves Budget	4,297,968
Miscellaneous transfers to various departments	(98,247.00)
	\$ 4,199,721

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 JULY 31, 2025**

Exhibit B-2

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF July 2025	ACTUAL YTD July 2025	FUNDS AVAILABLE July 2025
Road and Bridge				
2510 Road Precinct #1	5,955,705	\$ 1,574	\$ 1,457,160	\$ 4,496,971
2520 Road Precinct #2	6,778,205	24,629	3,256,327	3,497,249
2530 Road Precinct #3	6,356,586	457,706	3,615,170	2,283,709
2540 Road Precinct #4	5,670,238	346,527	3,014,191	2,309,519
2550 Road Reserves	19,406,249	429,405	15,998,436	2,978,408
Subtotal Road and Bridge	44,166,983	1,259,842	27,341,284	15,565,857
Permanent Improvement Fund				
1022 GG-Operation Services- Facilities	15,525,259	1,515,671	3,302,709	10,706,879
9420 Facilities Projects	5,584,707	1,433,063	3,572,835	578,809
Subtotal Permanent Improvement Fund	21,109,967	2,948,734	6,875,545	11,285,688
Alternative Dispute Resolution				
4054 Alt.Dispute Resolution-Dept	1,761,940	20,603	302,817	1,438,520
9950 Emergency Reserves	4,679,280	-	-	4,679,280
Subtotal Alternative Dispute Resolution	6,441,220	20,603	302,817	6,117,800
Dallas County Historical Commission				
2080 Historical Commission	6,500	140	6,045	315
9950 Emergency Reserves	11,140	-	-	11,140
Subtotal Dallas County Historical Commission	17,640	140	6,045	11,455
Major Technology				
1090 IT Data Services	62,348,034	10,370,540	37,153,918	14,823,576
1095 IT - Countywide Maintenance	39,197,364	5,038,953	30,558,809	3,599,602
9410 IT Projects	2,732,818	60,876	208,830	2,463,113
Subtotal Major Technology	104,278,216	15,470,368	67,921,557	20,886,291
Major Projects Fund				
1022 GG-Operation Services- Facilities	45,296,163	7,766,108	33,557,661	3,972,393
1090 IT Data Services	728,165	55,049	(100,000)	773,116
2110 Public Works	10,830,793	187,032	6,900,314	3,743,447
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	388,534	-	388,084	450
2520 Professional/Consultant Fees	428,250	309,130	115,654	3,466
9101 Park & Open Space Adm	2,378,207	33,938	328,633	2,015,636
9410 IT Projects	7,171,936	10,444	84,420	7,077,071
9411 District #1 Community and Econ Development	1,458,122	-	-	1,458,122
9412 District #2 Community and Econ Development	1,892,902	-	901,309	991,593
9413 District #3 Community and Econ Development	2,000,000	-	-	2,000,000
9414 District #4 Community and Econ Development	2,000,000	-	822,473	1,177,527
9415 County Judge Community and Econ Development	4,000,000	-	754,555	3,245,445
9417 County New Directions Program	2,896,909	-	2,294,647	602,262
9420 Facilities Projects	72,631,303	29,632,866	19,025,055	23,973,382
9430 Public Works Projects	134,017,527	104,469,771	21,562,372	7,985,385
9910 Countywide Appropriations	14,843,178	609,894	21,650,816	(7,417,532)
Subtotal Major Projects Fund	303,212,390	143,324,634	108,285,993	51,601,763
Interest & Debt Retirement Fund				
7144 Limited Tax Refunding Bonds Series 2013	1,351,750	-	1,375,500	(23,750)
7147 Combination Tax and Parking Garage Revenue Certificate	15,337,725	-	14,777,150	560,575
7148 Certificates of Obligation, Series 2022	12,890,000	-	12,560,325	329,675
9950 Emergency Reserves	26,592,073	-	-	26,592,073
Subtotal Interest & Debt Retirement Fund	56,171,548	-	28,712,975	27,458,573
Major Grants				
9466 Major Grants	304,474,882	6,411,831	111,498,960	186,564,090
Subtotal Major Grants	304,474,882	6,411,831	111,498,960	186,564,090
HUD Section 8 Fund				
9467 HUD Section 8	112,971,220	245,487	57,978,685	54,747,048
Subtotal HUD Section 8 Fund	112,971,220	245,487	57,978,685	54,747,048
Charter School Grants				
9468 Charter School	10,575,486	19,532	6,035,730	4,520,225
Subtotal Charter School Grants	10,575,486	19,532	6,035,730	4,520,225
Law Library Fund				
9010 Library Assistance	2,027,482	16,624	1,121,516	889,342
Subtotal Law Library	2,027,482	16,624	1,121,516	889,342
Appellate Justice System				
4090 Appellate Justice System	780,292	-	322,798	457,494
9950 Emergency Reserves	461,597	-	-	461,597
Subtotal Appellate Justice System	1,241,889	-	322,798	919,091
Grand Total	\$ 966,688,922	\$ 169,717,794	\$ 416,403,903	\$ 380,567,224

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 JULY 31, 2025 AND 2024

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES July 2025	ACTUAL MONTH OF July 2025	YTD ACTUAL + ENCUMBRANCES July 2025	BALANCE OF BUDGET July 2025	YTD ACTUAL + ENCUMBRANCES July 2024
10500 Road & Bridge	-	-	-	-	-	\$ 2,144
10501 Road & Bridge District 1	5,955,705	1,574	66,048	1,458,734	4,496,971	1,871,537
10502 Road & Bridge District 2	6,778,205	24,629	65,045	3,280,956	3,497,249	705,658
10503 Road & Bridge District 3	6,356,586	457,706	364,316	4,072,877	2,283,709	4,859,760
10504 Road & Bridge District 4	5,670,238	346,527	615,621	3,360,719	2,309,519	2,662,290
10505 Road Reserves	19,406,249	429,405	5,665	16,427,841	2,978,408	12,507,455
12000 General Fund	808,711,598	26,727,912	61,712,317	653,022,001	155,689,596	640,728,161
12600 Permanent Improvement Fund	21,109,967	2,948,734	902,143	9,824,279	11,285,688	8,533,087
16200 Alternate Dispute Resolution	6,441,220	20,603	45,856	323,420	6,117,800	409,157
16800 Dallas County Historical Commission	17,640	140	487	6,185	11,455	632
19500 Major Technology Fund	104,278,216	15,470,368	5,951,383	83,391,925	20,886,291	76,160,295
19600 Major Projects	303,212,390	143,324,634	6,425,953	251,610,627	51,601,763	247,033,453
20500 Interest & Debt Retirement Fund	56,171,548	-	23,914,775	28,712,975	27,458,573	29,579,475
46600 Grants	304,474,882	6,411,831	11,127,091	117,910,792	186,564,090	120,470,790
46700 HUD Section 8	112,971,220	245,487	6,400,061	58,224,171	54,747,048	50,259,511
46800 Charter School Grants	10,575,486	19,532	624,020	6,055,261	4,520,225	7,197,767
47000 Law Library Fund	2,027,482	16,624	99,732	1,138,140	889,342	987,850
47100 Appellate Judicial System	1,241,889	-	7,951	322,798	919,091	78,685
Total	\$ 1,775,400,519	\$ 196,445,706	\$ 118,328,464	\$ 1,239,143,699	\$ 536,256,821	\$ 1,204,047,706

(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 JULY 31, 2025 AND 2024

Exhibit D

FUND	FY 2025 BUDGET	ACTUAL MONTH OF July 2025	TOTAL YTD REVENUE July 2025	BALANCE OF BUDGET July 2025	TOTAL YTD REVENUE July 2024
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ 11,189,708
10501 Road & Bridge District 1	-	17,144	1,708,078	1,708,078	1,481,407
10502 Road & Bridge District 2	-	36,576	1,830,153	1,830,153	1,457,622
10503 Road & Bridge District 3	-	2,179	4,539,847	4,539,847	3,226,172
10504 Road & Bridge District 4	-	18,339	3,834,196	3,834,196	1,554,369
10505 Road Reserves	-	3,184,905	23,420,178	23,420,178	11,788,633
12000 General Fund	791,784,505	24,576,252	793,246,591	1,462,086	701,868,603
12600 Permanent Improvement	8,499,432	101,333	8,609,058	109,626	14,344,632
16200 Alternate Dispute	1,230,000	157,940	1,239,561	9,561	1,135,454
16800 Historical Commission	-	71	530	530	281
19500 Major Technology	81,070,500	239,931	80,507,089	(563,411)	69,410,594
19600 Major Projects	135,399,468	3,426,948	133,183,707	(2,215,761)	129,882,466
20500 Debt Service	35,659,642	833,115	32,659,393	(3,000,249)	38,046,747
46400 American Rescue Plan	3,500,000	191,373	1,135,817	(2,364,183)	4,212,274
46600 Projected Federal Grants	115,609,044	11,651,559	96,008,296	(19,600,748)	135,289,784
46700 HUD Section 8	60,968,500	6,003,987	69,849,287	8,880,787	49,506,883
46800 Charter School Grants	9,529,205	388,841	5,498,599	(4,030,606)	6,249,523
47000 Law Library	1,580,000	175,878	1,513,627	(66,373)	1,380,033
47100 Appellate Judicial	340,000	27,039	468,016	128,016	260,674
TOTAL	\$ 1,273,935,506	\$ 51,033,411	\$ 1,259,252,024	\$ (14,683,482)	\$ 1,182,285,860

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 JULY 31, 2025 AND 2024**

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF July 2025	TOTAL YTD REVENUE July 2025	BALANCE OF BUDGET July 2025	TOTAL YTD REVENUE July 2024
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ 476,387	\$ 608,847,009	\$ (4,884,223)	\$ 553,218,433
Licenses, Permits and Registrations	29,900,000	8,362,161	31,010,914	1,110,914	31,439,325
Fines and Forfeitures	226,000	(473,488)	411,055	185,055	355,548
Use of Money and Property	15,399,000	2,409,320	12,989,873	(2,409,127)	13,850,856
Charges for Current Services - General Government	49,102,000	3,257,491	43,371,285	(5,730,715)	41,503,082
Charges for Current Services - Public Safety	10,571,500	1,071,271	9,379,413	(1,192,087)	9,026,469
Charges for Current Services - Judiciary	18,693,063	1,997,307	17,276,044	(1,417,019)	15,654,108
Reimbursements for Current Services - General Government	836,000	55,147	458,786	(377,214)	746,085
Reimbursements for Current Services - Public Safety	19,995,776	1,525,801	15,599,101	(4,396,675)	16,434,773
Reimbursements for Current Services - Judicial	4,467,736	143,931	3,842,007	(625,729)	4,809,438
Reimbursements for Current Services - Health	12,513,561	4,877,868	9,214,922	(3,298,639)	4,258,696
Intergovernmental - General Government	1,511,500	307,255	1,589,555	78,055	1,258,454
Intergovernmental - Public Safety	600,000	-	893,110	293,110	-
Intergovernmental - Streets and Highways	1,259,000	-	1,260,770	1,770	659,000
Intergovernmental - Judiciary	1,037,500	95,235	751,773	(285,727)	957,124
Intergovernmental - Health and Welfare	178,000	17,100	208,350	30,350	209,285
Miscellaneous	1,156,000	75,837	2,464,506	1,308,506	1,690,427
Interfund Transfers	10,606,637	377,627	33,678,118	23,071,481	5,797,501
TOTAL	<u>\$ 791,784,505</u>	<u>\$ 24,576,252</u>	<u>\$ 793,246,591</u>	<u>\$ 1,462,086</u>	<u>\$ 701,868,603</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 JULY 31, 2025 AND 2024**

ASSETS	July 31, 2025	July 31, 2024
Cash and Investments	\$ 240,945,406 (c)	\$ 655,402,782 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	628,000 (a)	925,000 (a)
Subtotal Net Receivables	628,000	925,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	675,763	972,763
Prepayments and other assets	0	208,028
TOTAL ASSETS	\$ 241,683,040	\$ 656,645,444
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	57,999,045 (b)	328,507,958 (b)
Due to Other Governmental Units	65,326,010 (c)	210,575,774 (c)
TOTAL LIABILITIES	123,325,055	539,083,732
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	61,872	269,899
Projects	35,042,252	72,671,683
Projects - Encumbrances	1,570,270	9,096,776
Other - Encumbrances	21,807,878	53,759,539
UNRESERVED		
General Fund	-	-
Other Funds	59,875,714	(18,236,186)
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 241,683,040	\$ 656,645,444

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2024.

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

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

As of July 31, 2025 including accrued interest, \$65,218,131 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 JULY 31, 2025 AND 2024

Exhibit F

FUND	BEGINNING BALANCE July 2025	ACTUAL MONTH OF July 2025	ENDING BALANCE July 2025	ENDING BALANCE July 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 65,129	\$ 59,347	\$ 124,476	\$ 75,206
17000 Return Check Collection	(69,683)	(5,669)	(75,352)	(76,849)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	69,875,558	(1,862,696)	68,012,862	(b) 176,715,927
	<u>69,944,427</u>	<u>(1,809,018)</u>	<u>68,135,409</u>	<u>176,787,706</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,306,798	13,000	2,319,798	2,131,070
20100 Technology Fund	501,334	14,310	515,644	367,497
20200 Local Government Fund	19,723,455	(149,803)	19,573,652	17,090,618
20300 Local Official Fund	39,616,414	(1,510,225)	38,106,189	31,115,738
20400 Record Management Fund	16,859,470	84,528	16,943,998	19,098,819
50000 Payroll	56,494,959	380,299	56,875,257	325,804,972
53400 DA - Restitution	627,221	118,130	745,351	116,196
53800 DA - Check Processing	172,486	19,755	192,241	199,336
54700 DA - State Forfeitures/Other	161,667	528	162,194	157,052
70400 Unallocated Tax	690,902	-	690,902	693,070
	<u>137,154,706</u>	<u>(1,029,479)</u>	<u>136,125,227</u>	<u>396,774,368</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
41500 1995A Permanent Improvement	-	-	-	-
44100 Combination Tax and Parking Series 2016	1,445,297	-	1,445,297	1,845,308
44200 Certificates of Obligation, Series 2022	32,317,077	(156,881)	32,160,196	76,916,122
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>33,762,373</u>	<u>(156,881)</u>	<u>33,605,493</u>	<u>78,761,430</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	2,658,578	-	2,658,578	2,658,578
48100 Public Property Finance Obligati	86,303	-	86,303	86,303
49000 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
49400 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>3,079,277</u>	<u>-</u>	<u>3,079,277</u>	<u>3,079,277</u>
Total Governmental Funds Cash and Investments	<u>\$ 243,940,783</u>	<u>\$ (2,995,378)</u>	<u>\$ 240,945,406</u>	<u>\$ 655,402,782</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 July 31, 2025 including accrued interest, \$65,218,131 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 JULY 31, 2025 AND 2024

Exhibit G

FUND	ENCUMBRANCES July 2025	ACTUAL MONTH OF July 2025	YTD ACTUAL + ENCUMBRANCES July 2025	YTD ACTUAL + ENCUMBRANCES July 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ (59,962)	\$ 618	\$ 50,644
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	16,667,667	1,931,910	86,952,340	182,531,932
	<u>16,667,667</u>	<u>1,871,948</u>	<u>86,952,958</u>	<u>182,582,576</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	32,802	22,801	506,599	461,481
20100 Technology Fund	600	-	678	101,347
20200 Local Government Fund	279,820	363,754	3,915,414	6,708,775
20300 Local Official Fund	605,833	671,051	6,038,064	5,520,234
20400 Record Management Fund	4,221,156	451,573	14,390,234	13,661,641
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	96,229	1,149,935	1,718,152
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	6,172	115,581	67,822
54700 DA - State Forfeitures/Other	-	-	724	2,415
	<u>5,140,212</u>	<u>1,611,581</u>	<u>26,117,228</u>	<u>28,241,868</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking Series 2016	48,923	-	448,923	695,857
44200 Certificates of Obligation, Series 2022	1,521,347	195,912	37,390,506	32,650,018
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>1,570,270</u>	<u>195,912</u>	<u>37,839,429</u>	<u>33,345,875</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	-	-	-	-
49200 1992 Road Bond Fund	-	-	-	-
Subtotal road funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal capital project funds	<u>1,570,270</u>	<u>195,912</u>	<u>37,839,429</u>	<u>33,345,875</u>
Total	<u>\$ 23,378,148</u>	<u>\$ 3,679,441</u>	<u>\$ 150,909,615</u>	<u>\$ 244,170,318</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 JULY 31, 2025 AND 2024**

Exhibit H

FUND	ACTUAL MONTH OF July 2025	TOTAL YTD REVENUE July 2025	TOTAL YTD REVENUE July 2024
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	(5,030)	9,332	(8,909)
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	191,373	1,135,817	4,212,274
	<u>186,343</u>	<u>1,145,149</u>	<u>4,203,365</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	28,738	473,584	507,335
20100 Technology Fund	14,310	110,799	99,147
20200 Local Government Fund	286,569	4,306,240	3,204,164
20300 Local Official Fund	721,329	10,582,037	9,963,635
20400 Record Management Fund	763,098	7,205,095	6,510,776
50000 Payroll	-	-	-
53400 DA - Restitution	214,359	1,377,878	1,659,635
53800 DA - Check Processing	25,927	140,325	86,850
54700 DA - State Forfeitures/Other	528	3,588	9,119
	<u>2,054,859</u>	<u>24,199,546</u>	<u>22,040,661</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
44100 Combination Tax and Parking Series 2016	-	-	-
44200 Certificates of Obligation, Series 2022	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Road Funds:			
42400 Unlimited Tax Road Bonds Series	-	-	-
42700 Unlimited Tax Refunding & Improv	-	-	-
48100 Public Property Finance Obligati	-	-	-
49000 Unlimited Tax Road Bond Fund	-	-	-
49400 Unlimited Tax Road Bond Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 2,241,202</u>	<u>\$ 25,344,696</u>	<u>\$ 26,244,026</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 July 31, 2025 including accrued interest, \$65,218,131 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 JULY 31, 2025

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2025	19,115,000	4,798,200	23,913,200
2026	17,800,000	8,640,650	26,440,650
2027	17,805,000	7,750,650	25,555,650
2028	17,805,000	6,860,400	24,665,400
2029	17,805,000	5,970,150	23,775,150
2030	17,805,000	5,079,900	22,884,900
2031	17,805,000	4,301,600	22,106,600
2032	6,610,000	3,635,250	10,245,250
2033	6,610,000	3,304,750	9,914,750
2034	6,610,000	2,974,250	9,584,250
2035	6,610,000	2,643,750	9,253,750
2036	6,610,000	2,313,250	8,923,250
2037	6,610,000	1,982,750	8,592,750
2038	6,610,000	1,652,250	8,262,250
2039	6,610,000	1,321,750	7,931,750
2040	6,610,000	991,250	7,601,250
2041	6,610,000	660,750	7,270,750
2042	6,605,000	330,250	6,935,250
	<u>\$ 198,645,000</u>	<u>\$ 65,211,800</u>	<u>\$ 263,856,800</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FIDUCIARY AND AGENCY FUNDS
AS OF JULY 31, 2025 AND 2024

Exhibit J

FUND	BEGINNING BALANCE July 2025	ACTUAL MONTH OF July 2025	ENDING BALANCE July 2025	ENDING BALANCE July 2024
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 28,419,381	\$ (1,420,848)	\$ 26,998,533	\$ 8,569,469
13000 Election Fund-Special	(360,603)	463,392	102,789	(69,806)
16600 State Report Interest Fund	1,625,520	(988,749)	636,771	580,416
50100 County Clerk-Special	25,677,465	(105,831)	25,571,633	23,861,202
50200 County Clerk-Trust	36,366,787	364,568	36,731,354	33,455,258
50300 District Clerk-Special	12,241,327	(2,011,062)	10,230,265	10,540,086
50400 District Clerk-Trust	41,641,181	(865,625)	40,775,556	57,726,865
50500 Sheriff-Special	273,605	(26,443)	247,162	254,378
50600 County Clerk Special Trust Fund	32,107,408	145	32,107,553	32,018,156
53200 Escrow Fund	20,231,887	(1,293,175)	18,938,712	19,941,705
53400 DA - Restitution	627,221	118,130	745,351	116,196
53700 Youth Village Special Fund	512	1	513	499
54200 DA - Police Agencies	44,352	149	44,501	42,813
54300 Adult Probation-Restitution	1,847,513	(36,735)	1,810,778	2,367,580
54400 DA - Attorney General	32,135	110	32,245	31,037
54500 DA - Unadjudicated-Gambling	69,308	235	69,542	66,964
54600 DA - Forfeitures-Narcotics	174,841	203,650	378,492	215,172
55000 Justice of the Peace 1-1 Special	507,906	171	508,078	504,204
55100 Justice of the Peace 1-2 Special	153,136	(250)	152,886	133,158
55300 Justice of the Peace 3-3 Special	-	-	-	(1,458)
55400 Justice of the Peace 2-1 Special	428,306	-	428,306	434,746
55500 Justice of the Peace 2-2 Special	43,654	1,000	44,654	37,123
55600 Justice of the Peace 3-1 Special	72,372	(5,950)	66,421	53,112
55700 Justice of the Peace 3-2 Special	245,266	14,972	260,238	252,477
55900 Justice of the Peace 4-1 Special	79,120	(2,291)	76,829	55,195
56000 Justice of the Peace 4-2 Special	51,337	(1,795)	49,542	40,939
56100 Justice of the Peace 5-1 Special	40,533	6,473	47,006	73,340
56200 Justice of the Peace 5-2 Special	280,596	(197)	280,399	281,074
57000 Dallas County Housing Fin.	83,489	275	83,764	80,720
57100 Dallas County Housing Fin.	1,173,617	4,274	1,177,892	1,131,175
58000 Constable 1 Special Fund No. 580	56,650	(4,867)	51,783	51,657
58100 Constable 2 Special Fund No. 581	4,802	25,041	29,843	31,577
58200 Constable 3 Special Fund No. 582	101,473	(13,795)	87,678	109,888
58400 Constable 4 Special Fund No. 584	5,995	(6,882)	(888)	31,168
58600 Constable 5 Special Fund No. 586	1,377	-	1,377	39,477
60000 DCS - Administration	28,204,058	-	28,204,058	28,162,447
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	101,494	-	101,494	113,096
80700 District Attorney Check Collection	187,340	-	187,340	406,745
80800 Child Support Clearing	13,056	250	13,306	10,827
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	\$ 232,855,478	\$ (5,581,662)	\$ 227,273,817	\$ 221,750,737

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