



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

July 30, 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 June 30, 2025

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

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

Summary of Cash and Investments: Funds Not Budgeted as of June 30, 2025	F
Appropriations: Funds Not Budgeted for the nine months ended June 30, 2025	G
Revenue: Funds Not Budgeted for the nine months ended June 30, 2025	H

Summary of County Bonded Indebtedness as of June 30, 2025

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

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

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

Timothy Hicks *TH*
County Auditor *KC*

th/kc
cc: County Administrator
County Budget Officer

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

ASSETS	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Cash and Investments	\$ 836,072,764	\$ 667,861,907
Inventories, Stock Room	5,271,979	5,661,641
Net Receivables - County Taxes	15,093,604	13,885,852
Net Receivables - Other	18,693,000 (a)	21,574,000 (a)
Subtotal Net Receivables	<u>33,786,604</u>	<u>35,459,852</u>
Due from Other Governmental Units	2,824,663	35,294,919
Total Receivables	36,611,267	70,754,772
Prepayments and other assets	535,213	18,792,381
TOTAL ASSETS	<u><u>\$ 878,491,223</u></u>	<u><u>\$ 763,070,700</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	64,561,286 (b)	23,289,476 (b)
Due to Other Governmental Units	40,505,739	45,403,120
TOTAL LIABILITIES	105,067,025	68,692,596
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	5,807,192	24,454,022
Projects	149,815,799	134,430,157
General Fund - Encumbrances	27,852,140	32,647,645
Projects - Encumbrances	170,100,042	166,472,037
Other - Encumbrances	11,019,619	20,918,875
UNRESERVED		
General Fund	279,976,772	208,200,357
Other Funds	128,852,634	107,255,011
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 878,491,223</u></u>	<u><u>\$ 763,070,700</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 nine month ended June 30, 2025. Expected and budgeted revenue for Fiscal 2025 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the nine month ended June 30, 2025. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

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

**DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
BUDGETED FUNDS
AS OF JUNE 30, 2025 AND 2024**

Exhibit A

FUND	BEGINNING BALANCE June 2025	ACTUAL MONTH OF June 2025	ENDING BALANCE June 2025	ENDING BALANCE June 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12000 General Fund	\$ 357,591,795	\$ (55,935,905)	\$ 301,655,890	\$ 223,462,794
12400 Jury Fund	-	-	-	-
19600 Major Projects	361,446,629	(5,213,155)	356,233,474	323,561,332
20500 Interest & Debt Retirement Fund	49,470,673	412,076	49,882,750	43,726,804
46600 Projected Federal Grants	(14,940,784)	20,998,768	6,057,984	(25,859,884)
	<u>753,568,314</u>	<u>(39,738,216)</u>	<u>713,830,098</u>	<u>564,891,046</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
10500 Road & Bridge	-	-	-	13,754,231
10501 Road & Bridge District 1	3,238,171	(56,963)	3,181,209	4,001,571
10502 Road & Bridge District 2	6,862,052	(48,924)	6,813,128	6,304,795
10503 Road & Bridge District 3	(991,341)	(477,004)	(1,468,345)	(1,787,344)
10504 Road & Bridge District 4	3,970,540	(339,525)	3,631,015	1,531,482
10505 Road Reserves	42,604,739	1,672,075	44,276,814	26,648,596
12600 Permanent Improvement Fund	18,207,330	(382,255)	17,825,075	16,480,377
16200 Alternate Dispute Resolution	7,384,610	86,188	7,470,798	6,889,127
16800 Dallas County Historical Commission	15,244	(4,958)	10,286	17,224
19500 Major Technology Fund	35,295,220	(4,716,633)	30,578,587	21,735,212
46700 HUD Section 8	3,791,806	1,888,703	5,680,509	4,059,101
46800 Charter School Grants	(1,112,154)	1,267,243	155,090	137,514
47000 Law Library Fund	2,246,845	41,962	2,288,807	1,623,660
47100 Appellate Judicial System	1,700,935	98,759	1,799,695	1,575,316
	<u>123,213,999</u>	<u>(971,333)</u>	<u>122,242,666</u>	<u>102,970,861</u>
Total Governmental Funds Cash and Investments	<u>\$ 876,782,313</u>	<u>\$ (40,709,549)</u>	<u>\$ 836,072,764</u>	<u>\$ 667,861,907</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 JUNE 30, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF June 2025	ACTUAL YTD June 2025	FUNDS AVAILABLE June 2025	FUNDS AVAILABLE June 2024
General Government					
1010 GG-County Judge	918,075	\$ 17,993	\$ 481,236	\$ 418,846	231,280
1011 Truancy Courts	861,319	68,068	440,728	352,523	192,159
1016 Planning and Development	605,890	627	608,817	(3,554)	178,045
1020 GG-Commissioners Court Administrator	3,421,813	94,055	2,586,606	741,152	322,009
1021 GG-Operation Services-Engineering	1,458,753	286,043	784,711	388,000	815,549
1022 GG-Operation Services- Facilities	33,033,257	4,602,943	17,965,649	10,464,665	4,340,950
1023 GG-Operation Services- Comm/Central Svcs	6,967,399	1,912,368	4,805,446	249,585	1,989,279
1024 GG-Operations Services-Records Mgt	1,117,298	22,671	832,550	262,077	182,144
1027 GG-Operations-Auto Service Center	11,650,313	4,361,623	6,050,980	1,237,710	792,806
1035 GG- Tax Assessor/Collector	19,001,235	232,957	14,499,772	4,268,506	3,822,275
1040 Human Resource/Civil Service	10,009,191	478,178	4,965,437	4,565,576	3,511,528
1045 Record Bldg Fitness	269,107	1,283	5,456	262,368	258,324
1047 Records Building Cafe	1,600,000	10,324	354,332	1,235,344	118,660
1050 GG-County Treasurer	1,886,069	21,075	1,299,911	565,083	625,752
1060 Office of Budget and Evaluation	1,388,156	12,995	955,107	420,054	278,232
1070 GG-County Auditor	12,595,692	33,439	7,543,681	5,018,572	2,132,988
1075 Finance and Accounting	1,000	-	-	1,000	-
1076 Accounts Payable	10,698	-	2,798	7,900	-
1077 Payroll	500	-	-	500	-
1080 GG-Purchasing	2,295,728	23,124	1,285,314	987,290	374,425
1082 Small Business Enterprise SBE	920,937	815	621,719	298,404	248,437
1085 ERP Transformation Office	20,178	-	2,798	17,380	-
1210 Elections	14,589,659	1,933,035	8,496,960	4,159,664	(1,882,609)
1215 Election Contract Operations	6,105,500	540,100	5,725,106	(159,706)	-
Subtotal General Government	130,727,766	14,653,716	80,315,112	35,758,938	18,532,234
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	706,319	28,790	265,101	412,428	329,054
2060 Veterans Service	585,272	458	406,808	178,006	169,472
Subtotal Community Services	1,291,591	29,248	671,909	590,434	498,526
Law Enforcement					
3110 Executive	2,058,868	2,425	1,603,275	453,168	393,482
3113 Internal Affairs	1,323,234	2,516	951,800	368,918	241,510
3114 Compliance	631,097	-	416,991	214,106	167,689
3121 General Services	2,095,592	-	1,888,590	207,002	51,087
3122 Personnel	1,482,157	44,127	1,089,025	349,004	216,405
3123 Training	4,158,961	172,201	3,174,862	811,898	(1,959,871)
3124 Communications	2,434,936	4,060	1,916,438	514,438	313,636
3125 Fiscal	4,946,056	184,794	3,179,145	1,582,117	(761,502)
3126 Photo Lab	382,152	12,474	217,171	152,507	147,965
3128 Bonds	2,666,363	20,201	2,013,757	632,405	422,209
3129 Bailiff	12,282,454	6,869	11,204,630	1,070,955	(1,339,814)
3130 Warrants	5,559,520	27,301	4,747,165	785,054	333,627
3131 Fugitive Transportation	2,287,557	-	1,840,560	446,997	365,668
3132 Civil	489,488	411	373,795	115,282	155,882
3134 Criminal Investigation	4,566,329	3,028	3,208,676	1,354,626	666,299
3136 FLEET	305,255	121	233,292	71,842	87,594
3137 Freeway Management Program	13,605,661	20,531	10,882,925	2,702,205	1,426,735
3140 Detention Services	1,255,995	1,231	1,549,105	(294,340)	168,153
3141 North Tower	31,437,563	22,142	30,278,276	1,137,145	1,933,836
3142 West Tower	20,937,110	24,009	20,784,346	128,755	339,992
3147 Central Intake	14,968,043	58,268	13,461,490	1,448,285	1,481,898
3148 South Tower	23,540,878	8,982	23,286,294	245,603	38,550
3150 Classification and Release	26,301,642	59,886	22,917,329	3,324,427	145,380
3152 Central Kitchen	15,586,240	680,294	10,856,889	4,049,057	3,291,799
3153 Central Laundry	2,201,141	2,671	2,134,208	64,262	58,779
3155 Jail Medical	13,302,243	11,615	12,253,940	1,036,688	(92,707)
3156 Court Security	1,250,776	3,171	836,668	410,937	1,210,262
3157 Fiscal Vault	-	-	-	-	850
3158 Data Management Unit Dispositions	-	-	-	-	2,500
3159 CJIS Compliance & Technology	1,676,954	1,937	1,666,429	8,589	(1,446,634)
Subtotal Sheriff	213,734,269	1,375,266	188,967,071	23,391,932	8,061,256
3210 Constable Precinct #1	3,339,509	49,954	2,214,534	1,075,021	685,379
3220 Constable Precinct #2	2,059,155	20,435	1,426,396	612,324	600,863
3230 Constable Precinct #3	2,533,462	2,065	1,839,006	692,391	943,330
3240 Constable Precinct #4	2,840,421	28,036	1,904,975	907,411	750,697
3250 Constable Precinct #5	1,968,345	82,610	1,680,495	205,240	216,341
Subtotal Constable	12,740,892	183,099	9,065,406	3,492,387	3,196,610
3311 Crime Lab	12,551,896	692,961	7,048,025	4,810,909	3,188,732
3312 Medical Examiner	10,967,671	215,976	7,894,281	2,857,415	2,781,230
3313 Breath Alcohol Program	372,617	-	282,155	90,462	96,783
Subtotal Institute of Forensic Sciences	23,892,184	908,937	15,224,461	7,758,786	6,066,745
3020 Community Supervision	2,005,107	314,021	1,446,761	244,325	474,741
3030 Public Service Program	1,950,423	21,598	1,420,463	508,362	390,719
3043 Unincorporated Area Services	343,109	8,749	186,953	147,408	150,101
Subtotal Law Enforcement	254,665,985	2,811,670	216,311,116	35,543,200	18,340,172
Justice Administration					
4001 Building Security	13,201,005	24,373	10,934,417	2,242,215	3,098,371

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 JUNE 30, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF June 2025	ACTUAL YTD June 2025	FUNDS AVAILABLE June 2025	FUNDS AVAILABLE June 2024
	(a)				
4002 Emergency Management	1,211,798	19,938	749,743	442,118	130,416
4003 Fire Marshal	2,116,164	101,935	1,635,090	379,139	(519,313)
4011 District Attorney	66,074,823	94,579	50,223,104	15,757,140	15,150,345
4012 DA-Special Allocation	-	-	(133,049)	133,049	(17,881)
4013 Drug Court Program	396,646	584	191,905	204,157	120,044
4014 Jail Diversion	1,635,932	44,266	940,630	651,036	285,496
4015 Divert Court Department	411,146	6,165	125,158	279,824	294,939
4016 S.T.A.C. Court	87,653	833	66,996	19,824	78,334
4020 District Clerk	15,425,524	23,055	11,646,697	3,755,772	4,736,213
4031 County Clerk	11,976,715	16,118	9,712,048	2,248,549	3,175,942
4032 County Clerk-Collections	1,215,256	(3)	668,412	546,847	375,092
4033 Truancy Courts Clerks	861,845	-	636,178	225,667	341,044
4040 Public Defender	20,263,334	89,583	16,307,061	3,866,691	3,860,205
4051 District Court Administration	579,794	2,741	491,462	85,591	(1,981)
4056 Domestic Relations Office Administration	3,688,759	3,620	2,458,342	1,226,796	926,762
4060 Jury Service	3,654,902	11,028	2,271,806	1,372,067	(4,541)
4065 Grand Jury Service	312,820	-	234,734	78,086	(9,562)
4071 5th Court of Appeals	494,303	-	115,828	378,475	382,387
4072 First Admin. Judicial Region	171,797	-	171,797	-	4,644
4080 Court Cost Miscellaneous	651,832	-	318,737	333,095	7,829,860
4110 14th Civil District Court	445,048	345	253,691	191,012	140,520
4115 44th Civil District Court	376,192	8,798	243,840	123,554	66,684
4120 68th Civil District Court	332,722	424	228,723	103,574	50,240
4125 95th Civil District Court	369,050	497	254,256	114,297	84,313
4130 101st Civil District Court	470,729	636	220,820	249,272	231,796
4135 116th Civil District Court	358,356	175	286,888	71,293	78,348
4140 134th Civil District Court	435,459	294	234,855	200,311	153,081
4145 160th Civil District Court	316,429	993	219,847	95,589	81,521
4150 162nd Civil District Court	431,315	1,333	247,255	182,727	177,833
4155 191st Civil District Court	373,118	265	202,282	170,572	139,480
4160 192nd Civil District Court	324,311	320	220,286	103,704	75,384
4165 193rd Civil District Court	342,436	1,114	170,713	170,609	75,109
4170 298th Civil District Court	394,925	261	240,088	154,576	141,715
4175 Civil District Masters	406,002	623	297,018	108,361	269,144
4180 Civil Tax Court	423,218	2,118	269,651	151,449	194,579
4210 254th Family Court	772,001	488	389,163	382,350	407,865
4215 255th Family Court	709,291	1,229	434,730	273,332	256,390
4220 256th Family Court	693,350	3,946	426,105	263,299	186,605
4225 301st Family Court	746,770	1,068	474,265	271,437	189,493
4230 302nd Family Court	715,118	459	418,060	296,600	275,420
4235 303rd Family Court	706,877	1,498	430,510	274,869	233,472
4240 330th Family Court	772,309	1,475	451,999	318,836	285,876
4250 IV-D Court	882,201	54,802	112,431	714,968	114,405
4310 304th Juvenile Court	2,468,401	20,803	2,025,220	422,378	314,834
4320 305th Juvenile Court	2,438,705	15,091	1,645,718	777,896	751,315
4401 Criminal District Court #1	1,110,016	16,334	889,910	203,773	(168,145)
4402 Criminal District Court #2	896,114	13,891	733,695	148,529	152,254
4403 Criminal District Court #3	1,184,326	2,783	1,058,167	123,376	(296,729)
4404 Criminal District Court #4	1,041,101	5,704	955,843	79,554	(315,628)
4405 Criminal District Court #5	1,193,067	754	1,055,802	136,511	(133,432)
4406 Criminal District Court #6	1,313,458	8,880	1,224,446	80,133	(336,631)
4407 Criminal District Court #7	1,296,384	12,057	1,100,629	183,697	(50,960)
4410 194th Criminal District Court	1,251,403	25,873	1,112,928	112,602	(40,278)
4415 195th Criminal District Court	1,084,158	17,444	925,746	140,968	(167,637)
4420 203rd Criminal District Court	1,329,093	1,324	1,020,197	307,572	(178,538)
4425 204th Criminal District Court	1,126,479	55	1,075,138	51,287	(267,070)
4430 265th Criminal District Court	1,025,547	18,527	920,764	86,256	246,264
4435 282nd Criminal District Court	1,284,622	21,247	1,054,209	209,166	(418,056)
4440 283rd Criminal District Court	979,374	4,625	889,146	85,603	12,737
4445 291st Criminal District Court	1,158,721	16,744	999,829	142,147	(148,209)
4450 292nd Criminal District Court	1,020,553	9,774	938,329	72,449	(5,388)
4455 363rd Criminal District Court	1,029,402	7,654	946,982	74,765	(46,002)
4460 Criminal District Magistrates	2,910,102	2,560	2,383,849	523,693	285,308
4461 Pretrial Release	8,349,006	840,401	5,120,124	2,388,481	2,615,504
4465 Staff Attorneys	976,953	3,487	950,540	22,926	166,811
4470 Criminal District Court Manager	1,056,129	49,991	1,009,734	(3,596)	180,258
4501 County Court at Law #1	558,010	1,295	460,154	96,560	111,498
4502 County Court at Law #2	620,091	1,435	362,883	255,773	247,060
4503 County Court at Law #3	534,529	17,475	398,802	118,252	102,014
4504 County Court at Law #4	625,381	4,881	443,827	176,673	123,681
4505 County Court at Law #5	965,664	40,026	551,002	374,636	85,712
4601 County Criminal Court #1	569,123	1,298	418,856	148,968	108,903
4602 County Criminal Court #2	825,378	10,903	569,776	244,699	235,415
4603 County Criminal Court #3	509,491	9,438	385,731	114,321	100,186
4604 County Criminal Court #4	757,022	11,875	577,140	168,006	158,885
4605 County Criminal Court #5	885,909	4,665	626,964	254,280	96,262
4606 County Criminal Court #6	886,901	10,565	782,643	93,693	86,139
4607 County Criminal Court #7	643,279	2,919	530,654	109,706	38,367
4608 County Criminal Court #8	738,181	5,251	614,177	118,752	23,802
4609 County Criminal Court #9	640,280	4,086	436,839	199,354	112,162
4610 County Criminal Court #10	797,644	11,900	664,757	120,988	6,350
4611 County Criminal Court #11	802,887	4,370	670,512	128,005	77,041
4615 County Criminal Court of Appeals	394,683	87	293,469	101,127	83,113
4616 County Criminal Court of Appeals #2	657,279	9,554	475,676	172,049	165,711

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 JUNE 30, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF June 2025	ACTUAL YTD June 2025	FUNDS AVAILABLE June 2025	FUNDS AVAILABLE June 2024
4617 County Criminal Court - Magistrate	539	7	276	256	458
4620 County Criminal Court Manager	496,911	3,881	327,073	165,957	53,711
4701 Probate Court #1	1,257,131	1,993	1,155,254	99,884	(27,056)
4702 Probate Court #2	1,352,175	2,480	821,617	528,077	256,251
4703 Probate Court #3	1,512,378	37,583	1,046,671	428,123	481,535
4704 Investigators/Court Visitor Program	2,179,892	453	1,129,938	1,049,500	996,603
4705 Probate Associates	698,397	2,380	652,523	43,495	79,830
4811 J.P- 1-1	1,155,583	8,281	917,832	229,470	205,227
4812 J.P- 1-2	890,081	4,208	543,054	342,819	248,108
4821 J.P- 2-1	822,396	11,295	509,328	301,773	289,868
4822 J.P- 2-2	865,921	3,162	594,459	268,301	217,749
4831 J.P- 3-1	1,041,467	5,261	698,310	337,896	187,386
4832 J.P- 3-2	953,128	448	620,507	332,173	223,403
4841 J.P- 4-1	846,666	12,197	551,549	282,920	191,564
4842 J.P- 4-2	877,255	2,990	572,269	301,996	177,746
4851 J.P- 5-1	867,443	3,891	575,425	288,127	230,098
4852 J.P- 5-2	888,356	458	522,675	365,223	249,072
Subtotal Justice Administration	222,869,840	1,890,970	167,034,141	53,944,729	52,322,520
Health and Social Services					
5110 Employee Health Clinic	888,473	25,501	493,033	369,939	238,595
5112 Juvenile Psychological Service	3,079,864	-	1,193,631	1,886,233	3,173,367
5111 Juvenile Administration	25,324,207	1,717,918	18,067,066	5,539,223	8,095,661
5114 Juvenile-Detention Center	20,035,766	122,935	13,617,975	6,294,856	5,729,805
5115 Juvenile-Emergency Shelter	2,705,855	8,142	2,120,049	577,664	1,070,074
5116 Juvenile-Letot Center	4,122,174	37,635	3,198,003	886,537	852,789
5117 Juvenile-Youth Village	4,823,146	109,226	3,997,070	716,849	1,143,622
5118 Juvenile-Medlock Center	5,131,044	34,827	4,189,510	906,707	1,689,365
5119 Juvenile-Letot Residential Treatment Center	2,288,941	31,752	1,923,622	333,568	976,466
5120 Health Administration	4,822,696	113,283	2,468,384	2,241,028	586,944
5121 Environmental Health	2,346,752	68,489	1,295,724	982,539	787,575
5122 Public Health Lab	4,310,239	440,103	3,094,725	775,411	933,363
5123 Preventive Health	4,123,273	358,500	2,618,088	1,146,684	1,070,614
5124 Communicable Disease Control	1,069,958	49,785	598,986	421,188	404,812
5125 STD Clinic	2,588,167	183,135	1,941,331	463,701	793,440
5126 TB Clinic	3,031,049	18,119	2,120,809	892,121	1,172,561
5128 HHS - Finance Admin	1,337,747	62,140	1,152,019	123,589	280,682
5130 Budget Office Community Contracts	10,580,266	1,347,637	5,955,413	3,277,216	5,505,021
5140 CPS Program	3,589,273	719,558	2,408,629	461,086	2,568,766
5150 Child Nutrition Program	841,145	-	492,459	348,686	-
5170 Welfare Assistance	3,457,949	51,169	2,465,575	941,206	651,008
Subtotal Health and Social Services	110,497,983	5,499,852	75,412,101	29,586,031	37,724,530
Other Operating					
6340 Wilmer Substance Abuse Facility	321,730	2,598	253,690	65,442	73,668
9910 Countywide Appropriations	28,581,392	2,964,086	12,748,152	12,869,154	12,600,235
6930 Cash Match for Grants	11,835,551	-	11,835,551	-	-
9940 Reserves and Contingency	43,076,868	-	-	43,076,868	52,041,294
Subtotal Other Operating	83,815,541	2,966,684	24,837,393	56,011,464	64,715,197
9950 Emergency Reserves (a)	4,842,891	-	-	4,842,891	90,504,962
Grand Total	\$ 808,711,597.63	\$ 27,852,140	\$ 564,581,772	\$ 216,277,686	\$ 282,638,142
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	544,923.00
	\$ 4,842,891

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 JUNE 30, 2025**

Exhibit B-2

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF June 2025	ACTUAL YTD June 2025	FUNDS AVAILABLE June 2025
Road and Bridge				
2510 Road Precinct #1	5,955,705	\$ 1,501	\$ 1,391,112	\$ 4,563,092
2520 Road Precinct #2	6,778,205	24,265	3,191,282	3,562,659
2530 Road Precinct #3	6,356,586	404,622	3,250,854	2,701,110
2540 Road Precinct #4	5,670,238	658,778	2,398,571	2,612,889
2550 Road Reserves	19,406,249	435,070	15,992,771	2,978,408
Subtotal Road and Bridge	44,166,983	1,524,235	26,224,590	16,418,158
Permanent Improvement Fund				
1022 GG-Operation Services- Facilities	15,525,259	1,346,706	2,891,237	11,287,316
9420 Facilities Projects	5,584,707	1,920,788	3,082,165	581,755
Subtotal Permanent Improvement Fund	21,109,967	3,267,494	5,973,402	11,869,071
Alternative Dispute Resolution				
4054 Alt.Dispute Resolution-Dept	1,761,940	21,627	256,961	1,483,352
9950 Emergency Reserves	4,679,280	-	-	4,679,280
Subtotal Alternative Dispute Resolution	6,441,220	21,627	256,961	6,162,632
Dallas County Historical Commission				
2080 Historical Commission	6,500	140	5,558	803
9950 Emergency Reserves	11,140	-	-	11,140
Subtotal Dallas County Historical Commission	17,640	140	5,558	11,943
Major Technology				
1090 IT Data Services	64,091,034	11,178,505	34,367,611	18,544,918
1095 IT - Countywide Maintenance	33,454,364	5,158,176	27,393,733	902,455
9410 IT Projects	2,732,818	60,876	208,830	2,463,113
Subtotal Major Technology	100,278,216	16,397,557	61,970,174	21,910,486
Major Projects Fund				
1022 GG-Operation Services- Facilities	45,296,163	9,178,322	32,118,622	3,999,219
1090 IT Data Services	728,165	55,049	(100,000)	773,116
2110 Public Works	10,830,793	102,041	6,211,332	4,517,420
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	388,534	-	388,084	450
2520 Professional/Consultant Fees	428,250	353,780	71,004	3,466
9101 Park & Open Space Adm	2,378,207	34,029	301,447	2,042,732
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	-	862,848	1,030,054
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	-	693,016	3,306,984
9417 County New Directions Program	2,896,909	-	2,268,028	628,881
9420 Facilities Projects	72,631,303	37,267,372	16,907,836	18,456,095
9430 Public Works Projects	144,604,068	105,585,401	20,280,012	18,738,655
9910 Countywide Appropriations	4,256,637	865,645	20,950,919	(17,559,927)
Subtotal Major Projects Fund	303,212,390	153,702,485	101,860,040	47,649,865
Interest & Debt Retirement Fund				
7144 Limited Tax Refunding Bonds Series 2013	1,351,750	-	32,750	1,319,000
7147 Combination Tax and Parking Garage Revenue Certificate	15,337,725	-	1,791,075	13,546,650
7148 Certificates of Obligation, Series 2022	12,890,000	-	2,974,375	9,915,625
9950 Emergency Reserves	26,592,073	-	-	26,592,073
Subtotal Interest & Debt Retirement Fund	56,171,548	-	4,798,200	51,373,348
Major Grants				
9466 Major Grants	304,474,882	5,902,366	100,371,870	198,200,646
Subtotal Major Grants	304,474,882	5,902,366	100,371,870	198,200,646
HUD Section 8 Fund				
9467 HUD Section 8	112,971,220	251,018	51,578,624	61,141,578
Subtotal HUD Section 8 Fund	112,971,220	251,018	51,578,624	61,141,578
Charter School Grants				
9468 Charter School	10,575,486	24,331	5,411,710	5,139,445
Subtotal Charter School Grants	10,575,486	24,331	5,411,710	5,139,445
Law Library Fund				
9010 Library Assistance	2,027,482	28,409	1,021,784	977,289
Subtotal Law Library	2,027,482	28,409	1,021,784	977,289
Appellate Justice System				
4090 Appellate Justice System	780,292	-	314,846	465,446
9950 Emergency Reserves	461,597	-	-	461,597
Subtotal Appellate Justice System	1,241,889	-	314,846	927,043
Grand Total	\$ 962,688,922	\$ 181,119,661	\$ 359,787,757	\$ 421,781,504

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 JUNE 30, 2025 AND 2024

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES June 2025	ACTUAL MONTH OF June 2025	YTD ACTUAL + ENCUMBRANCES June 2025	BALANCE OF BUDGET June 2025	YTD ACTUAL + ENCUMBRANCES June 2024
10500 Road & Bridge	-	-	-	-	-	\$ 2,154
10501 Road & Bridge District 1	5,955,705	1,501	63,586	1,392,612	4,563,092	669,932
10502 Road & Bridge District 2	6,778,205	24,265	587,829	3,215,547	3,562,659	637,811
10503 Road & Bridge District 3	6,356,586	404,622	375,457	3,655,476	2,701,110	4,430,109
10504 Road & Bridge District 4	5,670,238	658,778	380,359	3,057,348	2,612,889	2,417,326
10505 Road Reserves	19,406,249	435,070	485,026	16,427,841	2,978,408	11,064,644
12000 General Fund	808,711,598	27,852,140	72,255,035	592,433,912	216,277,686	581,866,368
12600 Permanent Improvement Fund	21,109,967	3,267,494	357,715	9,240,895	11,869,071	8,161,005
16200 Alternate Dispute Resolution	6,441,220	21,627	17,505	278,588	6,162,632	385,580
16800 Dallas County Historical Commission	17,640	140	5,000	5,697	11,943	129
19500 Major Technology Fund	100,278,216	16,397,557	13,603,023	78,367,730	21,910,486	68,687,421
19600 Major Projects	303,212,390	153,702,485	6,037,205	255,562,525	47,649,865	234,482,763
20500 Interest & Debt Retirement Fund	56,171,548	-	-	4,798,200	51,373,348	5,273,950
46600 Grants	304,474,882	5,902,366	17,441,869	106,274,235	198,200,646	107,100,411
46700 HUD Section 8	112,971,220	251,018	5,898,037	51,829,642	61,141,578	44,698,767
46800 Charter School Grants	10,575,486	24,331	633,620	5,436,041	5,139,445	6,347,385
47000 Law Library Fund	2,027,482	28,409	82,921	1,050,193	977,289	899,945
47100 Appellate Judicial System	1,241,889	-	3,272	314,846	927,043	69,145
Total	\$ 1,771,400,519	\$ 208,971,800	\$ 118,227,459	\$ 1,133,341,329	\$ 638,059,190	\$ 1,077,194,846

(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 JUNE 30, 2025 AND 2024**

Exhibit D

FUND	FY 2025 BUDGET	ACTUAL MONTH OF June 2025	TOTAL YTD REVENUE June 2025	BALANCE OF BUDGET June 2025	TOTAL YTD REVENUE June 2024
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ 11,859,606
10501 Road & Bridge District 1	-	6,155	1,690,934	1,690,934	922,844
10502 Road & Bridge District 2	-	14,271	1,793,578	1,793,578	915,374
10503 Road & Bridge District 3	-	1,592	4,537,668	4,537,668	3,073,139
10504 Road & Bridge District 4	-	153,687	3,815,857	3,815,857	1,071,981
10505 Road Reserves	-	2,151,366	20,235,273	20,235,273	8,708,316
12000 General Fund	791,784,505	13,908,125	768,670,339	(23,114,166)	687,652,237
12600 Permanent Improvement	8,499,432	65,524	8,507,725	8,293	14,229,993
16200 Alternate Dispute	1,230,000	103,670	1,081,621	(148,379)	961,136
16800 Historical Commission	-	42	459	459	205
19500 Major Technology	81,070,500	1,518,695	80,267,158	(803,342)	65,107,442
19600 Major Projects	135,399,468	1,072,235	129,756,759	(5,642,709)	122,418,891
20500 Debt Service	35,659,642	412,076	31,826,279	(3,833,363)	36,127,107
46400 American Rescue Plan	3,500,000	138,949	944,444	(2,555,556)	3,380,393
46600 Projected Federal Grants	115,609,044	23,967,617	84,356,736	(31,252,308)	120,179,001
46700 HUD Section 8	60,968,500	6,924,724	63,845,300	2,876,800	44,049,005
46800 Charter School Grants	9,529,205	3,087,315	5,109,758	(4,419,447)	5,576,318
47000 Law Library	1,580,000	127,378	1,337,749	(242,251)	1,200,035
47100 Appellate Judicial	340,000	102,290	440,977	100,977	230,488
TOTAL	\$ 1,273,935,506	\$ 53,755,712	\$ 1,208,218,613	\$ (65,716,893)	\$ 1,127,663,511

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 JUNE 30, 2025 AND 2024**

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF June 2025	TOTAL YTD REVENUE June 2025	BALANCE OF BUDGET June 2025	TOTAL YTD REVENUE June 2024
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ 2,306,779	\$ 608,370,622	\$ (5,360,610)	\$ 552,958,507
Licenses, Permits and Registrations	29,900,000	91,599	22,648,753	(7,251,248)	31,370,123
Fines and Forfeitures	226,000	284,335	884,543	658,543	94,594
Use of Money and Property	15,399,000	1,380,246	10,580,553	(4,818,448)	10,058,166
Charges for Current Services - General Government	49,102,000	2,835,468	40,113,794	(8,988,206)	38,307,630
Charges for Current Services - Public Safety	10,571,500	857,362	8,308,142	(2,263,358)	8,074,529
Charges for Current Services - Judiciary	18,693,063	1,851,985	15,278,737	(3,414,326)	13,899,814
Reimbursements for Current Services - General Government	836,000	30,236	403,638	(432,362)	708,929
Reimbursements for Current Services - Public Safety	19,995,776	1,400,111	14,073,300	(5,922,476)	13,895,015
Reimbursements for Current Services - Judicial	4,467,736	459,730	3,698,076	(769,660)	4,703,871
Reimbursements for Current Services - Health	12,513,561	1,786,398	4,337,054	(8,176,507)	4,112,130
Intergovernmental - General Government	1,511,500	30	1,282,300	(229,200)	1,141,074
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	99,390	656,538	(380,962)	743,457
Intergovernmental - Health and Welfare	178,000	17,700	191,250	13,250	188,685
Miscellaneous	1,156,000	217,638	2,388,669	1,232,669	1,631,994
Interfund Transfers	10,606,637	289,118	33,300,492	22,693,855	5,104,719
TOTAL	\$ 791,784,505	\$ 13,908,125	\$ 768,670,339	\$ (23,114,166)	\$ 687,652,237

(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 JUNE 30, 2025 AND 2024**

ASSETS	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Cash and Investments	\$ 243,940,783 (c)	\$ 663,769,699 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	<u>628,000 (a)</u>	<u>925,000 (a)</u>
Subtotal Net Receivables	628,000	925,000
Due from Other Governmental Units	<u>47,763</u>	<u>47,763</u>
Total Receivables	675,763	972,763
Prepayments and other assets	<u>0</u>	<u>208,028</u>
TOTAL ASSETS	<u><u>\$ 244,678,418</u></u>	<u><u>\$ 665,012,361</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	59,556,183 (b)	328,359,605 (b)
Due to Other Governmental Units	<u>66,317,603 (c)</u>	<u>222,603,278 (c)</u>
TOTAL LIABILITIES	125,873,786	550,962,883
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	61,872	269,899
Projects	34,952,261	70,938,847
Projects - Encumbrances	1,817,142	11,035,774
Other - Encumbrances	22,904,491	55,564,709
UNRESERVED		
General Fund	-	-
Other Funds	<u>59,068,866</u>	<u>(23,759,752)</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 244,678,418</u></u>	<u><u>\$ 665,012,361</u></u>

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

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

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

As of June 30, 2025 including accrued interest, \$66,209,724 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 JUNE 30, 2025 AND 2024

Exhibit F

FUND	BEGINNING BALANCE June 2025	ACTUAL MONTH OF June 2025	ENDING BALANCE June 2025	ENDING BALANCE June 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 72,276	\$ (7,147)	\$ 65,129	\$ 93,758
17000 Return Check Collection	(70,964)	1,281	(69,683)	(75,005)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	72,763,735	(2,888,177)	69,875,558	185,942,185
	<u>72,838,469</u>	<u>(2,894,043)</u>	<u>69,944,427</u>	<u>186,034,360</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,361,610	(54,811)	2,306,798	2,090,176
20100 Technology Fund	490,229	11,105	501,334	354,778
20200 Local Government Fund	20,057,101	(333,646)	19,723,455	17,046,208
20300 Local Official Fund	39,001,321	615,093	39,616,414	30,601,288
20400 Record Management Fund	17,781,129	(921,659)	16,859,470	18,546,941
50000 Payroll	56,358,548	136,411	56,494,959	325,787,387
53400 DA - Restitution	692,791	(65,570)	627,221	211,044
53800 DA - Check Processing	168,238	4,248	172,486	202,709
54700 DA - State Forfeitures/Other	161,386	281	161,667	154,869
70400 Unallocated Tax	690,902	-	690,902	693,070
	<u>137,763,255</u>	<u>(608,549)</u>	<u>137,154,706</u>	<u>395,688,470</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	32,489,177	(172,101)	32,317,077	77,122,284
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>33,934,474</u>	<u>(172,101)</u>	<u>33,762,373</u>	<u>78,967,592</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>\$ 247,615,476</u>	<u>\$ (3,674,692)</u>	<u>\$ 243,940,783</u>	<u>\$ 663,769,699</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 June 30, 2025 including accrued interest, \$66,209,724 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 JUNE 30, 2025 AND 2024

Exhibit G

FUND	ENCUMBRANCES June 2025	ACTUAL MONTH OF June 2025	YTD ACTUAL + ENCUMBRANCES June 2025	YTD ACTUAL + ENCUMBRANCES June 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ 6,784	\$ 60,580	\$ 32,092
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	17,497,355	3,632,496	85,850,118	174,852,176
	<u>17,497,355</u>	<u>3,639,280</u>	<u>85,910,698</u>	<u>174,884,268</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	44,623	114,698	495,620	459,534
20100 Technology Fund	600	-	678	101,347
20200 Local Government Fund	513,282	750,448	3,785,121	7,368,681
20300 Local Official Fund	839,072	1,731,813	5,600,252	5,357,298
20400 Record Management Fund	4,009,560	1,884,060	13,727,064	13,083,413
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	177,465	1,053,705	1,570,759
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	(4,248)	109,408	63,808
54700 DA - State Forfeitures/Other	-	-	724	2,415
	<u>5,407,136</u>	<u>4,654,236</u>	<u>24,772,572</u>	<u>28,007,254</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	1,768,219	172,101	37,441,466	32,483,142
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>1,817,142</u>	<u>172,101</u>	<u>37,890,389</u>	<u>33,178,999</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>1,817,142</u>	<u>172,101</u>	<u>37,890,389</u>	<u>33,178,999</u>
Total	<u>\$ 24,721,633</u>	<u>\$ 8,465,617</u>	<u>\$ 148,573,659</u>	<u>\$ 236,070,520</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 JUNE 30, 2025 AND 2024**

Exhibit H

FUND	ACTUAL MONTH OF June 2025	TOTAL YTD REVENUE June 2025	TOTAL YTD REVENUE June 2024
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	1,281	14,362	(7,065)
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	138,949	944,444	3,380,393
	<u>140,231</u>	<u>958,806</u>	<u>3,373,328</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	83,928	444,846	465,195
20100 Technology Fund	11,105	96,489	86,428
20200 Local Government Fund	286,550	4,019,671	2,913,896
20300 Local Official Fund	878,774	9,860,707	8,716,787
20400 Record Management Fund	634,472	6,441,997	5,659,462
50000 Payroll	-	-	-
53400 DA - Restitution	111,895	1,163,519	1,607,089
53800 DA - Check Processing	-	114,398	86,209
54700 DA - State Forfeitures/Other	281	3,061	6,935
	<u>2,007,003</u>	<u>22,144,688</u>	<u>19,542,001</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>\$ 2,147,234</u>	<u>\$ 23,103,494</u>	<u>\$ 22,915,329</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 June 30, 2025 including accrued interest, \$66,209,724 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 JUNE 30, 2025

Exhibit I

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

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

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FIDUCIARY AND AGENCY FUNDS
AS OF JUNE 30, 2025 AND 2024

Exhibit J

FUND	BEGINNING BALANCE June 2025	ACTUAL MONTH OF June 2025	ENDING BALANCE June 2025	ENDING BALANCE June 2024
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 20,746,570	\$ 7,672,811	\$ 28,419,381	\$ 9,758,429
13000 Election Fund-Special	465,932	(826,535)	(360,603)	(69,806)
16600 State Report Interest Fund	1,091,850	533,670	1,625,520	1,681,990
50100 County Clerk-Special	26,357,353	(679,888)	25,677,465	23,557,484
50200 County Clerk-Trust	36,125,362	241,425	36,366,787	33,154,052
50300 District Clerk-Special	10,956,534	1,284,794	12,241,327	11,184,345
50400 District Clerk-Trust	47,445,445	(5,804,264)	41,641,181	58,709,321
50500 Sheriff-Special	994,601	(720,996)	273,605	474,890
50600 County Clerk Special Trust Fund	32,076,434	30,974	32,107,408	32,051,291
53200 Escrow Fund	19,388,108	843,779	20,231,887	20,001,140
53400 DA - Restitution	692,791	(65,570)	627,221	211,044
53700 Youth Village Special Fund	511	1	512	498
54200 DA - Police Agencies	44,273	80	44,352	42,222
54300 Adult Probation-Restitution	2,723,404	(875,891)	1,847,513	2,284,734
54400 DA - Attorney General	32,075	59	32,135	30,609
54500 DA - Unadjudicated-Gambling	69,181	126	69,308	66,032
54600 DA - Forfeitures-Narcotics	174,535	307	174,841	212,303
55000 Justice of the Peace 1-1 Special	508,306	(399)	507,906	500,293
55100 Justice of the Peace 1-2 Special	152,186	950	153,136	126,364
55300 Justice of the Peace 3-3 Special	-	-	-	(1,458)
55400 Justice of the Peace 2-1 Special	427,213	1,093	428,306	434,449
55500 Justice of the Peace 2-2 Special	42,019	1,635	43,654	35,161
55600 Justice of the Peace 3-1 Special	67,928	4,444	72,372	43,397
55700 Justice of the Peace 3-2 Special	241,177	4,089	245,266	251,709
55900 Justice of the Peace 4-1 Special	94,090	(14,970)	79,120	80,405
56000 Justice of the Peace 4-2 Special	48,189	3,148	51,337	42,486
56100 Justice of the Peace 5-1 Special	48,444	(7,911)	40,533	50,324
56200 Justice of the Peace 5-2 Special	278,346	2,250	280,596	281,048
57000 Dallas County Housing Fin.	83,342	147	83,489	79,606
57100 Dallas County Housing Fin.	1,171,289	2,328	1,173,617	1,115,551
58000 Constable 1 Special Fund No. 580	51,713	4,937	56,650	51,678
58100 Constable 2 Special Fund No. 581	(529)	5,331	4,802	2,957
58200 Constable 3 Special Fund No. 582	87,603	13,870	101,473	140,559
58400 Constable 4 Special Fund No. 584	4,649	1,346	5,995	28,616
58600 Constable 5 Special Fund No. 586	1,384	(7)	1,377	3,923
60000 DCS - Administration	28,219,678	(15,619)	28,204,058	28,162,172
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	101,396	98	101,494	113,096
80700 District Attorney Check Collection	187,340	-	187,340	406,745
80800 Child Support Clearing	14,096	(1,040)	13,056	26,099
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	\$ 231,214,879	\$ 1,640,600	\$ 232,855,478	\$ 225,325,820

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