



**DALLAS COUNTY**  
**TIMOTHY J. HICKS, CPA**  
**COUNTY AUDITOR**

June 27, 2025

The Honorable District Judges  
The Honorable Commissioners Court  
County of Dallas  
Dallas, Texas

The following Balance Sheets and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Exhibits

***Balance Sheet: Budgeted Funds as of May 31,2025***

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

***Balance Sheet: Funds Not Budgeted as of May 31,2025***

Summary of Cash and Investments: Funds Not Budgeted as of May 31,2025	F
Appropriations: Funds Not Budgeted for the eight month ended May 31,2025	G
Revenue: Funds Not Budgeted for the eight month ended May 31,2025	H

***Summary of County Bonded Indebtedness as of May 31,2025***

I

***Summary of Cash and Investments: Fiduciary and Agency Funds  
as of May 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 J. Hicks*  
Timothy Hicks  
County Auditor  
KC

th/kc

cc: County Administrator  
County Budget Officer

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

<b>ASSETS</b>	<u>May 31, 2025</u>	<u>May 31, 2024</u>
Cash and Investments	\$ 876,782,313	\$ 723,235,753
Inventories, Stock Room	5,107,611	5,817,997
Net Receivables - County Taxes	17,763,972	16,092,506
Net Receivables - Other	18,693,000 (a)	21,574,000 (a)
Subtotal Net Receivables	<u>36,456,972</u>	<u>37,666,506</u>
Due from Other Governmental Units	<u>82,393,526</u>	<u>35,301,645</u>
Total Receivables	118,850,498	72,968,152
Prepayments and other assets	537,454	18,793,053
<b>TOTAL ASSETS</b>	<u><u>\$ 1,001,277,876</u></u>	<u><u>\$ 820,814,953</u></u>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	52,526,590 (b)	20,217,999 (b)
Due to Other Governmental Units	<u>40,522,326</u>	<u>45,403,120</u>
<b>TOTAL LIABILITIES</b>	93,048,916	65,621,120
<b>FUND BALANCE (c)</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	5,645,065	24,611,049
Projects	153,818,644	147,758,927
General Fund - Encumbrances	25,553,119	34,290,486
Projects - Encumbrances	183,746,764	166,040,638
Other - Encumbrances	12,363,860	21,461,900
<b>UNRESERVED</b>		
General Fund	339,566,822	269,375,459
Other Funds	<u>187,534,687</u>	<u>91,655,374</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<u><u>\$ 1,001,277,876</u></u>	<u><u>\$ 820,814,953</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 eight month ended May 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 eight month ended May 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 MAY 31, 2025 AND 2024

Exhibit A

FUND	BEGINNING BALANCE May 2025	ACTUAL MONTH OF May 2025	ENDING BALANCE May 2025	ENDING BALANCE May 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12000 General Fund	\$ 397,723,040	\$ (40,131,245)	\$ 357,591,795	\$ 273,729,694
12400 Jury Fund	-	-	-	-
19600 Major Projects	340,794,478	20,652,151	361,446,629	341,621,593
20500 Interest & Debt Retirement Fund	48,854,330	616,343	49,470,673	43,699,129
46600 Projected Federal Grants	(15,044,103)	103,319	(14,940,784)	(35,423,598)
	<u>772,327,746</u>	<u>(18,759,431)</u>	<u>753,568,314</u>	<u>623,626,818</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
10500 Road & Bridge	2,503,099	-	2,503,099	13,753,707
10501 Road & Bridge District 1	3,231,306	(111,209)	3,120,097	4,093,253
10502 Road & Bridge District 2	7,520,620	(749,379)	6,771,241	6,395,866
10503 Road & Bridge District 3	(789,533)	(578,693)	(1,368,226)	(1,266,885)
10504 Road & Bridge District 4	2,320,797	169,998	2,490,795	1,866,828
10505 Road Reserves	39,709,797	2,457,359	42,167,156	25,534,295
12600 Permanent Improvement Fund	18,548,883	(341,553)	18,207,330	8,908,496
16200 Alternate Dispute Resolution	7,280,793	103,817	7,384,610	6,944,909
16800 Dallas County Historical Commission	15,188	56	15,244	17,224
19500 Major Technology Fund	40,923,305	(5,628,086)	35,295,220	26,265,851
46700 HUD Section 8	4,463,429	(671,623)	3,791,806	4,257,451
46800 Charter School Grants	(911,614)	(200,540)	(1,112,154)	(306,270)
47000 Law Library Fund	2,168,279	78,566	2,246,845	1,578,341
47100 Appellate Judicial System	1,619,966	80,969	1,700,935	1,565,869
53500 District Attorney Forfeiture	-	-	-	-
	<u>128,604,317</u>	<u>(5,390,317)</u>	<u>123,213,999</u>	<u>99,608,935</u>
Total Governmental Funds Cash and Investments	<u>\$ 900,932,062</u>	<u>\$ (24,149,749)</u>	<u>\$ 876,782,313</u>	<u>\$ 723,235,753</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 MAY 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF May 2025	ACTUAL YTD May 2025	FUNDS AVAILABLE May 2025	FUNDS AVAILABLE May 2024
<b>General Government</b>					
1010 GG-County Judge	909,481	\$ 17,993	\$ 422,989	\$ 468,498	279,232
1011 Truancy Courts	855,829	75,692	377,631	402,505	234,439
1016 Planning and Development	604,190	1,075	533,987	69,128	227,611
1020 GG-Commissioners Court Administrator	3,413,174	94,460	2,230,546	1,088,168	619,632
1021 GG-Operation Services-Engineering	1,458,753	288,043	764,740	407,971	505,284
1022 GG-Operation Services- Facilities	33,014,670	4,942,400	16,000,620	12,071,650	5,961,555
1023 GG-Operation Services- Comm/Central Svcs	6,966,399	2,182,273	4,493,617	290,509	1,970,095
1024 GG-Operations Services-Records Mgt	1,107,093	21,609	749,555	335,929	272,504
1027 GG-Operations-Auto Service Center	11,250,313	1,602,358	6,053,632	3,594,323	1,043,117
1035 GG- Tax Assessor/Collector	18,993,817	17,558	12,913,097	6,063,162	5,131,969
1040 Human Resource/Civil Service	10,006,047	564,542	4,316,149	5,125,356	3,850,360
1045 Record Bldg Fitness	269,107	706	4,979	263,422	258,324
1047 Records Building Cafe	1,600,000	11,153	339,991	1,248,856	(17,850)
1050 GG-County Treasurer	1,880,370	25,189	1,160,544	694,638	750,157
1060 Office of Budget and Evaluation	1,382,052	11,879	847,268	522,904	379,750
1070 GG-County Auditor	12,560,829	29,283	6,823,327	5,708,218	3,005,421
1080 GG-Purchasing	2,292,492	13,648	1,149,737	1,129,107	592,178
1082 Small Business Enterprise SBE	916,738	1,056	571,612	344,070	288,632
1210 Elections	14,577,493	914,323	6,948,885	6,714,284	794,616
1215 Election Contract Operations	6,105,500	612,908	5,596,327	(103,735)	-
<b>Subtotal General Government</b>	<b>130,164,346</b>	<b>11,426,148</b>	<b>72,299,234</b>	<b>46,438,964</b>	<b>26,147,026</b>
<b>Community Services</b>					
2050 Texas Cooperative Extension/Dallas Cty	706,319	35,050	229,487	441,782	380,830
2060 Veterans Service	581,140	-	362,805	218,335	208,422
<b>Subtotal Community Services</b>	<b>1,287,459</b>	<b>35,050</b>	<b>592,293</b>	<b>660,117</b>	<b>589,253</b>
<b>Law Enforcement</b>					
3110 Executive	2,018,868	957	1,435,089	582,822	550,858
3113 Internal Affairs	1,323,234	2,686	834,870	485,678	346,194
3114 Compliance	631,097	1,205	371,026	258,865	217,286
3121 General Services	1,395,592	-	1,679,942	(284,350)	165,851
3122 Personnel	1,507,157	46,703	966,047	494,406	356,515
3123 Training	1,708,961	153,388	2,904,469	(1,348,895)	(1,599,729)
3124 Communications	2,434,936	4,450	1,698,029	732,457	529,921
3125 Fiscal	4,946,056	235,330	2,842,968	1,867,759	(646,932)
3126 Photo Lab	382,152	6,473	197,361	178,318	175,745
3128 Bonds	2,666,363	34,470	1,780,061	851,831	643,406
3129 Bailiff	12,282,454	6,869	9,974,258	2,301,327	(83,907)
3130 Warrants	5,534,520	8,011	4,154,572	1,371,937	832,386
3131 Fugitive Transportation	2,287,557	-	1,644,389	643,168	601,296
3132 Civil	489,488	1,272	332,753	155,464	194,400
3134 Criminal Investigation	4,566,329	7,165	2,831,949	1,727,215	991,224
3136 FLEET	305,255	121	207,035	98,099	110,259
3137 Freeway Management Program	13,605,661	19,113	9,365,985	4,220,563	3,395,870
3140 Detention Services	1,255,995	1,139	1,368,916	(114,059)	262,721
3141 North Tower	31,437,563	16,176	26,864,429	4,556,959	5,100,679
3142 West Tower	20,937,110	40,268	18,289,051	2,607,792	2,448,811
3147 Central Intake	14,968,043	29,660	11,984,404	2,953,979	2,864,754
3148 South Tower	23,540,878	9,546	20,675,399	2,855,934	2,489,801
3150 Classification and Release	26,301,642	38,653	20,277,225	5,985,764	2,789,630
3152 Central Kitchen	15,586,240	548,997	9,602,479	5,434,764	4,511,650
3153 Central Laundry	2,201,141	7,366	1,888,126	305,649	288,093
3155 Jail Medical	13,302,243	15,343	10,935,672	2,351,229	1,234,917
3156 Court Security	1,250,776	3,360	686,962	560,454	1,223,491
3157 Fiscal Vault	-	-	-	-	850
3158 Data Management Unit Dispositions	-	-	-	-	2,500
3159 CJIS Compliance & Technology	1,676,954	1,924	1,666,220	8,810	(1,589,674)
<b>Subtotal Sheriff</b>	<b>210,544,269</b>	<b>1,240,643</b>	<b>167,459,684</b>	<b>41,843,941</b>	<b>28,408,865</b>
3210 Constable Precinct #1	3,316,299	11,583	1,971,335	1,333,381	935,304
3220 Constable Precinct #2	2,056,485	22,905	1,254,709	778,872	748,800
3230 Constable Precinct #3	2,528,310	2,003	1,666,237	860,070	1,096,760
3240 Constable Precinct #4	2,837,864	25,586	1,713,343	1,098,935	960,705
3250 Constable Precinct #5	1,965,533	83,862	1,500,084	381,587	402,394
<b>Subtotal Constable</b>	<b>12,704,491</b>	<b>145,938</b>	<b>8,105,708</b>	<b>4,452,845</b>	<b>4,143,963</b>
3311 Crime Lab	12,476,896	424,145	6,268,248	5,784,503	4,072,853
3312 Medical Examiner	11,002,671	228,427	7,061,217	3,713,027	3,404,772
3313 Breath Alcohol Program	372,617	-	238,557	138,060	126,237
<b>Subtotal Institute of Forensic Sciences</b>	<b>23,852,184</b>	<b>652,572</b>	<b>13,564,023</b>	<b>9,635,589</b>	<b>7,603,861</b>
3020 Community Supervision	1,985,703	353,091	1,327,446	305,167	593,188
3030 Public Service Program	1,937,327	23,057	1,273,651	640,619	511,506
3043 Unincorporated Area Services	343,109	9,009	169,166	164,934	167,766
<b>Subtotal Law Enforcement</b>	<b>251,367,084</b>	<b>2,424,311</b>	<b>191,899,677</b>	<b>57,043,096</b>	<b>41,429,149</b>
<b>Justice Administration</b>					
4001 Building Security	13,033,053	65,475	9,759,608	3,207,971	3,819,126
4002 Emergency Management	1,208,616	10,226	677,144	521,246	204,056
4003 Fire Marshal	1,968,133	122,396	1,441,186	404,552	(330,596)
4011 District Attorney	66,064,697	102,912	44,723,716	21,238,069	20,341,956
4012 DA-Special Allocation	-	-	(133,049)	133,049	(8,941)

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 MAY 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF May 2025	ACTUAL YTD May 2025	FUNDS AVAILABLE May 2025	FUNDS AVAILABLE May 2024
	(a)				
4013 Drug Court Program	396,646	121	172,662	223,863	151,544
4014 Jail Diversion	1,612,168	52,465	821,818	737,886	365,547
4015 Divert Court Department	411,146	6,179	109,645	295,322	311,452
4016 S.T.A.C. Court	87,653	1,229	59,152	27,272	68,458
4020 District Clerk	15,385,524	33,103	10,370,427	4,981,994	6,027,500
4031 County Clerk	11,957,542	25,692	8,656,611	3,275,239	4,227,134
4032 County Clerk-Collections	1,215,256	(3)	598,489	616,770	454,305
4033 Truancy Courts Clerks	861,845	-	565,904	295,941	409,513
4040 Public Defender	20,227,831	96,383	14,577,710	5,553,738	6,686,146
4051 District Court Administration	578,298	2,741	425,589	149,969	28,429
4056 Domestic Relations Office Administration	3,679,425	3,183	2,184,922	1,491,320	1,184,925
4060 Jury Service	3,650,060	20,189	2,001,144	1,628,727	230,782
4065 Grand Jury Service	226,000	-	208,228	17,772	14,102
4071 5th Court of Appeals	494,303	-	103,424	390,879	394,762
4072 First Admin. Judicial Region	171,797	-	171,797	-	4,644
4080 Court Cost Miscellaneous	1,867,832	-	312,117	1,555,715	7,869,993
4110 14th Civil District Court	437,131	345	225,969	210,818	168,429
4115 44th Civil District Court	368,577	8,798	222,031	137,748	93,577
4120 68th Civil District Court	327,402	297	203,794	123,311	75,625
4125 95th Civil District Court	352,777	782	226,979	125,017	113,712
4130 101st Civil District Court	462,502	636	198,415	263,451	255,090
4135 116th Civil District Court	346,059	175	225,133	120,751	104,987
4140 134th Civil District Court	426,961	294	209,175	217,493	178,441
4145 160th Civil District Court	313,912	993	195,797	117,122	104,878
4150 162nd Civil District Court	429,815	1,086	222,912	205,818	217,421
4155 191st Civil District Court	341,574	265	181,031	160,279	160,613
4160 192nd Civil District Court	317,685	320	196,337	121,028	99,603
4165 193rd Civil District Court	331,831	1,114	148,981	181,736	98,287
4170 298th Civil District Court	379,224	261	213,849	165,114	167,196
4175 Civil District Masters	406,002	623	264,403	140,975	300,883
4180 Civil Tax Court	423,218	2,118	244,225	176,875	218,653
4210 254th Family Court	754,104	698	349,159	404,248	452,851
4215 255th Family Court	697,691	743	378,479	318,469	310,973
4220 256th Family Court	688,679	3,636	380,197	304,846	227,552
4225 301st Family Court	738,366	1,278	425,633	311,455	248,052
4230 302nd Family Court	706,480	744	374,982	330,754	321,658
4235 303rd Family Court	701,110	464	385,378	315,268	279,508
4240 330th Family Court	770,609	1,685	407,015	361,910	339,417
4250 IV-D Court	882,201	49,316	105,298	727,588	146,835
4310 304th Juvenile Court	2,467,901	25,369	1,804,109	638,422	520,911
4320 305th Juvenile Court	2,434,955	9,770	1,471,019	954,166	1,011,646
4401 Criminal District Court #1	993,516	16,169	809,610	167,737	(91,213)
4402 Criminal District Court #2	814,614	14,398	644,002	156,214	234,554
4403 Criminal District Court #3	1,174,367	2,783	961,141	210,443	(148,947)
4404 Criminal District Court #4	1,037,265	2,980	889,018	145,266	(236,909)
4405 Criminal District Court #5	1,183,156	754	936,582	245,820	(23,672)
4406 Criminal District Court #6	1,233,248	9,299	1,069,955	153,994	(254,144)
4407 Criminal District Court #7	1,294,050	11,472	998,069	284,509	36,614
4410 194th Criminal District Court	1,112,750	25,873	975,402	111,475	44,896
4415 195th Criminal District Court	1,078,162	17,439	862,942	197,781	(92,825)
4420 203rd Criminal District Court	1,021,435	2,234	884,735	134,467	(107,498)
4425 204th Criminal District Court	1,094,045	55	958,925	135,065	(69,692)
4430 265th Criminal District Court	1,010,547	17,498	826,873	166,177	357,336
4435 282nd Criminal District Court	1,198,151	20,365	949,489	228,297	(317,447)
4440 283rd Criminal District Court	976,617	4,625	815,822	156,170	198,312
4445 291st Criminal District Court	1,158,251	16,744	910,670	230,837	(30,534)
4450 292nd Criminal District Court	878,103	8,934	820,564	48,604	76,658
4455 363rd Criminal District Court	1,020,297	7,444	867,890	144,962	68,398
4460 Criminal District Magistrates	2,870,872	75	2,125,293	745,504	544,984
4461 Pretrial Release	8,344,291	662,841	4,656,727	3,024,723	3,599,502
4465 Staff Attorneys	755,881	3,487	846,586	(94,192)	230,239
4470 Criminal District Court Manager	980,314	19,713	847,951	112,650	245,805
4501 County Court at Law #1	545,946	1,295	404,062	140,588	155,320
4502 County Court at Law #2	608,250	847	322,024	285,380	285,500
4503 County Court at Law #3	528,483	19,136	356,321	153,027	141,148
4504 County Court at Law #4	621,241	4,881	395,189	221,171	180,386
4505 County Court at Law #5	960,869	26,457	479,621	454,792	124,213
4601 County Criminal Court #1	565,467	1,298	374,280	189,888	174,578
4602 County Criminal Court #2	825,118	10,903	512,481	301,733	295,866
4603 County Criminal Court #3	495,288	10,649	331,093	153,545	144,562
4604 County Criminal Court #4	678,308	12,172	505,094	161,042	221,196
4605 County Criminal Court #5	846,677	5,266	564,271	277,140	184,293
4606 County Criminal Court #6	876,639	11,178	684,283	181,178	151,525
4607 County Criminal Court #7	636,171	2,571	468,040	165,560	100,625
4608 County Criminal Court #8	720,135	4,901	551,144	164,090	94,434
4609 County Criminal Court #9	600,280	4,086	391,189	205,005	163,343
4610 County Criminal Court #10	796,031	11,900	594,598	189,534	73,187
4611 County Criminal Court #11	769,790	5,238	595,073	169,479	151,033
4615 County Criminal Court of Appeals	357,772	13	259,640	98,119	112,705
4616 County Criminal Court of Appeals #2	654,807	11,078	413,203	230,526	217,621
4617 County Criminal Court - Magistrate	539	7	276	256	458
4620 County Criminal Court Manager	483,491	5,530	285,406	192,555	80,455
4701 Probate Court #1	1,234,187	2,133	1,029,045	203,009	75,940
4702 Probate Court #2	1,348,012	2,354	741,486	604,172	330,111

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 MAY 31, 2025 AND 2024

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF May 2025	ACTUAL YTD May 2025	FUNDS AVAILABLE May 2025	FUNDS AVAILABLE May 2024
	(a)				
4703 Probate Court #3	1,507,413	37,085	937,219	533,109	568,886
4704 Investigators/Court Visitor Program	2,170,130	453	1,024,359	1,145,318	1,066,203
4705 Probate Associates	673,397	5,806	574,295	93,296	158,924
4811 J.P- 1-1	1,154,627	4,812	823,904	325,911	298,521
4812 J.P- 1-2	879,819	2,292	484,814	392,713	306,449
4821 J.P- 2-1	816,594	9,741	446,278	360,575	342,112
4822 J.P- 2-2	849,371	3,162	530,553	315,657	273,226
4831 J.P- 3-1	1,031,701	5,955	622,183	403,563	260,028
4832 J.P- 3-2	913,128	756	551,059	361,313	288,711
4841 J.P- 4-1	841,574	12,375	490,680	338,519	238,634
4842 J.P- 4-2	876,370	1,449	515,490	359,431	239,107
4851 J.P- 5-1	861,848	3,624	509,809	348,415	293,160
4852 J.P- 5-2	875,356	458	468,903	405,995	304,593
<b>Subtotal Justice Administration</b>	<b>221,439,352</b>	<b>1,761,141</b>	<b>148,964,156</b>	<b>70,714,055</b>	<b>71,033,105</b>
<b>Health and Social Services</b>					
5110 Employee Health Clinic	888,473	21,496	432,820	434,157	296,935
5112 Juvenile Psychological Service	3,079,864	-	1,193,631	1,886,233	3,173,367
5170 Welfare Assistance	3,457,949	54,746	2,198,711	1,204,492	927,183
5111 Juvenile Administration	25,567,123	1,687,923	15,820,366	8,058,835	9,919,595
5114 Juvenile-Detention Center	20,363,279	104,107	12,451,401	7,807,772	7,144,744
5115 Juvenile-Emergency Shelter	2,705,855	4,520	1,849,675	851,660	1,277,697
5116 Juvenile-Letot Center	4,160,108	33,744	2,853,914	1,272,450	1,187,921
5117 Juvenile-Youth Village	4,966,638	46,519	3,701,496	1,218,624	1,538,744
5118 Juvenile-Medlock Center	5,128,184	32,130	3,718,665	1,377,389	2,090,650
5119 Juvenile-Letot Residential Treatment Center	2,355,517	28,437	1,787,569	539,511	1,152,616
5120 Health Administration	4,805,410	115,347	2,034,433	2,655,630	643,734
5121 Environmental Health	2,346,752	83,900	1,153,371	1,109,481	955,649
5122 Public Health Lab	4,310,239	428,129	2,770,307	1,111,802	1,321,313
5123 Preventive Health	4,123,273	333,619	2,355,928	1,433,725	1,216,956
5124 Communicable Disease Control	1,069,958	63,282	513,448	493,227	465,262
5125 STD Clinic	2,588,167	245,174	1,759,635	583,358	925,966
5126 TB Clinic	3,031,049	47,423	1,899,584	1,084,042	1,303,865
5128 HHS - Finance Admin	1,337,747	70,801	1,061,503	205,443	361,315
5130 Budget Office Community Contracts	11,580,266	1,955,020	5,348,030	4,277,216	7,993,179
5140 CPS Program	3,589,273	1,508,810	1,614,645	465,817	2,567,082
<b>Subtotal Health and Social Services</b>	<b>111,455,123</b>	<b>6,865,127</b>	<b>66,519,130</b>	<b>38,070,866</b>	<b>46,463,772</b>
<b>Other Operating</b>					
6340 Wilmer Substance Abuse Facility	321,730	2,628	232,663	86,439	96,880
9910 Countywide Appropriations	28,581,392	3,038,713	12,042,813	13,499,866	13,334,555
6930 Cash Match for Grants	11,835,551	-	-	11,835,551	9,879,313
9940 Reserves and Contingency	48,009,251	-	-	48,009,251	52,041,294
<b>Subtotal Other Operating</b>	<b>88,747,924</b>	<b>3,041,341</b>	<b>12,275,476</b>	<b>73,431,107</b>	<b>75,352,042</b>
9950 Emergency Reserves (a)	4,250,309	-	-	4,250,309	90,902,920
<b>Grand Total</b>	<b>\$ 808,711,597.63</b>	<b>\$ 25,553,119</b>	<b>\$ 492,549,966</b>	<b>\$ 290,608,513</b>	<b>\$ 351,917,266</b>
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 16,927,094	\$ 31,476,492

Reconciliation of budget components to budget funds available and budgeted expenditures

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

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

General Fund Reserves Budget	4,297,968
Miscellaneous transfers to various departments	(47,659.00)
	\$ 4,250,309

**DALLAS COUNTY  
OTHER FUNDS  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED MAY 31, 2025**

Exhibit B-2

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF May 2025	ACTUAL YTD May 2025	FUNDS AVAILABLE May 2025
<b>Road and Bridge</b>				
2510 Road Precinct #1	5,955,705	\$ 2,611	\$ 1,327,580	\$ 4,625,514
2520 Road Precinct #2	6,778,205	24,309	2,603,453	4,150,443
2530 Road Precinct #3	6,358,586	421,811	2,875,020	3,059,755
2540 Road Precinct #4	5,670,238	739,913	2,028,480	2,901,845
2550 Road Reserves	19,406,249	849,302	13,004,647	5,552,300
<b>Subtotal Road and Bridge</b>	<b>44,166,983</b>	<b>2,037,946</b>	<b>21,839,179</b>	<b>20,269,857</b>
<b>Permanent Improvement Fund</b>				
1022 GG-Operation Services- Facilities	15,525,259	1,938,560	2,688,845	10,897,854
9420 Facilities Projects	5,584,707	2,056,737	2,926,841	601,129
<b>Subtotal Permanent Improvement Fund</b>	<b>21,109,967</b>	<b>3,995,298</b>	<b>5,615,687</b>	<b>11,498,983</b>
<b>Alternative Dispute Resolution</b>				
4054 Alt.Dispute Resolution-Dept	1,761,940	22,309	239,478	1,500,152
9950 Emergency Reserves	4,679,280	-	-	4,679,280
<b>Subtotal Alternative Dispute Resolution</b>	<b>6,441,220</b>	<b>22,309</b>	<b>239,478</b>	<b>6,179,432</b>
<b>Dallas County Historical Commission</b>				
2080 Historical Commission	6,500	5,140	558	803
9950 Emergency Reserves	11,140	-	-	11,140
<b>Subtotal Dallas County Historical Commission</b>	<b>17,640</b>	<b>5,140</b>	<b>558</b>	<b>11,943</b>
<b>Major Technology</b>				
1090 IT Data Services	64,091,034	13,616,964	29,097,167	21,376,903
1095 IT - Countywide Maintenance	33,454,364	12,438,514	19,064,549	1,951,301
9410 IT Projects	2,732,818	60,876	206,848	2,465,095
<b>Subtotal Major Technology</b>	<b>100,278,216</b>	<b>26,116,353</b>	<b>48,368,564</b>	<b>25,793,299</b>
<b>Major Projects Fund</b>				
1022 GG-Operation Services- Facilities	45,296,163	9,985,261	31,180,361	4,130,540
1090 IT Data Services	728,165	55,049	(100,000)	773,116
2110 Public Works	10,830,793	179,570	5,515,345	5,135,879
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	388,534	-	388,084	450
2520 Professional/Consultant Fees	428,250	399,775	25,009	3,466
9101 Park & Open Space Adm	2,378,207	25,345	260,218	2,092,645
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	-	824,386	1,068,516
9413 District #3 Community and Econ Development	2,000,000	-	-	2,000,000
9414 District #4 Community and Econ Development	2,000,000	-	797,947	1,202,053
9415 County Judge Community and Econ Development	4,000,000	-	631,478	3,368,522
9417 County New Directions Program	2,896,909	-	2,288,028	628,881
9420 Facilities Projects	72,631,303	39,542,818	14,598,164	18,490,321
9430 Public Works Projects	145,417,068	106,668,156	18,409,447	20,339,465
9910 Countywide Appropriations	3,443,637	513,591	20,934,119	(18,004,073)
<b>Subtotal Major Projects Fund</b>	<b>303,212,390</b>	<b>157,630,411</b>	<b>95,817,006</b>	<b>49,764,973</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	5,993,560	82,401,247	216,080,074
<b>Subtotal Major Grants</b>	<b>304,474,882</b>	<b>5,993,560</b>	<b>82,401,247</b>	<b>216,080,074</b>
<b>HUD Section 8 Fund</b>				
9467 HUD Section 8	112,971,220	242,231	48,207,581	66,521,408
<b>Subtotal HUD Section 8 Fund</b>	<b>112,971,220</b>	<b>242,231</b>	<b>48,207,581</b>	<b>66,521,408</b>
<b>Charter School Grants</b>				
9468 Charter School	10,575,466	38,623	4,780,137	5,756,727
<b>Subtotal Charter School Grants</b>	<b>10,575,466</b>	<b>38,623</b>	<b>4,780,137</b>	<b>5,756,727</b>
<b>Law Library Fund</b>				
9010 Library Assistance	1,549,582	28,753	938,883	581,965
<b>Subtotal Law Library</b>	<b>1,549,582</b>	<b>28,753</b>	<b>938,883</b>	<b>581,965</b>
<b>Appellate Justice System</b>				
4090 Appellate Justice System	780,292	-	311,574	468,718
9950 Emergency Reserves	461,597	-	-	461,597
<b>Subtotal Appellate Justice System</b>	<b>1,241,889</b>	<b>-</b>	<b>311,574</b>	<b>930,315</b>
<b>Grand Total</b>	<b>\$ 962,211,022</b>	<b>\$ 196,110,624</b>	<b>\$ 311,318,073</b>	<b>\$ 454,782,324</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 MAY 31, 2025 AND 2024

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES May 2025	ACTUAL MONTH OF May 2025	YTD ACTUAL + ENCUMBRANCES May 2025	BALANCE OF BUDGET May 2025	YTD ACTUAL + ENCUMBRANCES May 2024
10500 Road & Bridge	-	-	-	-	-	\$ 2,144
10501 Road & Bridge District 1	5,955,705	2,611	117,737	1,330,191	4,625,514	609,047
10502 Road & Bridge District 2	6,778,205	24,309	58,481	2,627,762	4,150,443	581,581
10503 Road & Bridge District 3	6,356,586	421,811	349,184	3,296,831	3,059,755	4,064,253
10504 Road & Bridge District 4	5,670,238	739,913	323,619	2,768,393	2,901,845	2,196,321
10505 Road Reserves	19,406,249	849,302	224,693	13,853,949	5,552,300	11,060,429
12000 General Fund	808,711,598	25,553,119	61,419,315	518,103,085	290,608,513	512,587,244
12600 Permanent Improvement Fund	21,109,967	3,995,298	232,353	9,610,984	11,498,983	8,279,795
16200 Alternate Dispute Resolution	6,441,220	22,309	17,371	261,788	6,179,432	340,533
16800 Dallas County Historical Commission	17,640	5,140	-	5,697	11,943	129
19500 Major Technology Fund	100,278,216	26,116,353	6,043,479	74,484,917	25,793,299	67,808,425
19600 Major Projects	303,212,390	157,630,411	4,822,607	253,447,417	49,764,973	221,614,594
20500 Interest & Debt Retirement Fund	56,171,548	-	-	4,798,200	51,373,348	5,273,950
46600 Grants	304,474,882	5,993,560	14,776,850	88,394,807	216,080,074	95,654,056
46700 HUD Section 8	112,971,220	242,231	5,587,841	46,449,812	66,521,408	39,348,117
46800 Charter School Grants	10,575,486	38,623	238,730	4,818,760	5,756,727	5,693,965
47000 Law Library Fund	1,549,582	28,753	89,336	967,617	581,965	811,841
47100 Appellate Judicial System	1,241,889	-	12,223	311,574	930,315	59,547
Total	\$ 1,770,922,619	\$ 221,663,743	\$ 94,313,820	\$ 1,025,531,783	\$ 745,390,837	\$ 975,985,974

(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 MAY 31, 2025 AND 2024**

Exhibit D

<b>FUND</b>	<b>FY 2025 BUDGET</b>	<b>ACTUAL MONTH OF May 2025</b>	<b>TOTAL YTD REVENUE May 2025</b>	<b>BALANCE OF BUDGET May 2025</b>	<b>TOTAL YTD REVENUE May 2024</b>
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ 11,859,073
10501 Road & Bridge District 1	-	6,328	1,566,705	1,566,705	922,658
10502 Road & Bridge District 2	-	28,371	1,688,496	1,688,496	915,270
10503 Road & Bridge District 3	-	2,128	4,159,191	4,159,191	3,066,451
10504 Road & Bridge District 4	-	621,548	2,182,426	2,182,426	1,070,849
10505 Road Reserves	-	2,682,052	17,646,323	17,646,323	6,096,051
12000 General Fund	791,784,505	23,594,596	754,414,859	(37,369,646)	678,535,771
12600 Permanent Improvement	8,499,432	66,896	8,442,201	(57,231)	14,222,712
16200 Alternate Dispute	1,230,000	121,923	977,951	(252,049)	876,348
16800 Historical Commission	-	56	417	417	205
19500 Major Technology	81,070,500	1,471,884	78,748,463	(2,322,037)	65,032,539
19600 Major Projects	135,399,468	2,552,744	128,198,945	(7,200,523)	121,253,065
20500 Debt Service	35,659,642	616,343	31,414,202	(4,245,440)	36,099,431
46400 American Rescue Plan	3,500,000	221,923	124,528,700	121,028,700	3,380,393
46600 Projected Federal Grants	115,609,044	14,577,744	101,175,288	(14,433,756)	96,593,153
46700 HUD Section 8	60,968,500	5,658,025	44,546,010	(16,422,490)	39,003,466
46800 Charter School Grants	9,529,205	401,093	3,339,269	(6,189,936)	4,270,888
47000 Law Library	1,580,000	155,111	1,210,371	(369,629)	1,073,502
47100 Appellate Judicial	340,000	94,940	338,687	(1,313)	211,444
<b>TOTAL</b>	<b>\$ 1,273,935,506</b>	<b>\$ 52,873,704</b>	<b>\$ 1,304,578,504</b>	<b>\$ 30,642,998</b>	<b>\$ 1,084,483,270</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 MAY 31, 2025 AND 2024

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF May 2025	TOTAL YTD REVENUE May 2025	BALANCE OF BUDGET May 2025	TOTAL YTD REVENUE May 2024
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ (160,124)	\$ 606,063,843	\$ (7,667,389)	\$ 551,771,533
Licenses, Permits and Registrations	29,900,000	13,133,276	22,557,154	(7,342,847)	31,300,711
Fines and Forfeitures	226,000	271,141	600,207	374,207	558,691
Use of Money and Property	15,399,000	1,858,425	9,200,306	(6,198,694)	9,552,025
Charges for Current Services - General Government	49,102,000	3,271,260	37,278,326	(11,823,675)	35,454,862
Charges for Current Services - Public Safety	10,571,500	881,246	7,450,780	(3,120,720)	7,144,407
Charges for Current Services - Judiciary	18,693,063	1,596,604	13,426,752	(5,266,311)	12,377,237
Reimbursements for Current Services - General Government	836,000	73,811	373,403	(462,597)	658,977
Reimbursements for Current Services - Public Safety	19,995,776	1,617,581	12,673,188	(7,322,588)	13,083,473
Reimbursements for Current Services - Judicial	4,467,736	433,103	3,238,346	(1,229,390)	4,258,188
Reimbursements for Current Services - Health	12,513,561	179,619	2,550,656	(9,962,905)	3,958,521
Intergovernmental - General Government	1,511,500	220,997	1,282,270	(229,230)	979,653
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	49,137	557,148	(480,352)	624,226
Intergovernmental - Health and Welfare	178,000	18,600	173,550	(4,450)	161,300
Miscellaneous	1,156,000	79,151	2,170,637	1,014,637	1,482,196
Interfund Transfers	10,606,637	70,768	32,664,415	22,057,778	4,510,771
<b>TOTAL</b>	<b>\$ 791,784,505</b>	<b>\$ 23,594,596</b>	<b>\$ 754,414,859</b>	<b>\$ (37,369,646)</b>	<b>\$ 678,535,771</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 MAY 31, 2025 AND 2024**

<b>ASSETS</b>	<u>May 31, 2025</u>	<u>May 31, 2024</u>
Cash and Investments	\$ 247,615,476 (c)	\$ 641,781,446 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	<u>628,000 (a)</u>	<u>925,000 (a)</u>
Subtotal Net Receivables	628,000	925,000
Due from Other Governmental Units	<u>47,763</u>	<u>47,763</u>
Total Receivables	675,763	972,763
Prepayments and other assets	0	208,028
<b>TOTAL ASSETS</b>	<u><u>\$ 248,353,110</u></u>	<u><u>\$ 643,024,108</u></u>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	56,852,050 (b)	295,567,088 (b)
Due to Other Governmental Units	<u>69,107,656 (c)</u>	<u>220,252,948 (c)</u>
<b>TOTAL LIABILITIES</b>	125,959,706	515,820,045
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	61,872	269,899
Projects	35,294,733	71,318,199
Projects - Encumbrances	1,646,770	12,993,788
Other - Encumbrances	24,398,868	51,716,124
<b>UNRESERVED</b>		
General Fund	-	-
Other Funds	<u>60,991,161</u>	<u>(9,093,947)</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<u><u>\$ 248,353,110</u></u>	<u><u>\$ 643,024,108</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 May 31, 2025 including accrued interest, \$68,997,277 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 MAY 31, 2025 AND 2024

Exhibit F

FUND	BEGINNING BALANCE May 2025	ACTUAL MONTH OF May 2025	ENDING BALANCE May 2025	ENDING BALANCE May 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500 Petit Jury Fund	\$ (23,402)	\$ 95,678	\$ 72,276	\$ 86,253
17000 Return Check Collection	(70,652)	(312)	(70,964)	(193,760)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	77,712,341	(4,948,606)	72,763,735	194,251,251
	<u>77,691,710</u>	<u>(4,853,240)</u>	<u>72,838,469</u>	<u>194,217,166</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000 Judicial Fund	2,286,171	75,439	2,361,610	2,377,979
20100 Technology Fund	479,630	10,600	490,229	346,344
20200 Local Government Fund	20,515,996	(458,896)	20,057,101	19,648,181
20300 Local Official Fund	39,242,155	(240,834)	39,001,321	29,971,493
20400 Record Management Fund	19,600,337	(1,819,208)	17,781,129	18,225,640
50000 Payroll	41,187,398	15,171,149	56,358,548	294,401,854
53400 DA - Restitution	533,806	158,985	692,791	545,918
53800 DA - Check Processing	167,043	1,195	168,238	202,851
54700 DA - State Forfeitures/Other	161,057	329	161,386	155,962
70400 Unallocated Tax	690,902	-	690,902	(2,696,179)
	<u>124,864,495</u>	<u>12,898,759</u>	<u>137,763,255</u>	<u>363,180,045</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
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	64,032,966	(31,543,789)	32,489,177	79,459,650
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>65,478,263</u>	<u>(31,543,789)</u>	<u>33,934,474</u>	<u>81,304,958</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>\$ 271,113,745</u>	<u>\$ (23,498,270)</u>	<u>\$ 247,615,476</u>	<u>\$ 641,781,446</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 May 31, 2025 including accrued interest, \$68,997,277 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 MAY 31, 2025 AND 2024

Exhibit G

FUND	ENCUMBRANCES May 2025	ACTUAL MONTH OF May 2025	YTD ACTUAL + ENCUMBRANCES May 2025	YTD ACTUAL + ENCUMBRANCES May 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500 Petit Jury Fund	\$ -	\$ (95,895)	\$ 53,796	\$ 41,618
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	18,804,388	4,326,501	83,465,293	166,193,837
	<u>18,804,388</u>	<u>4,230,606</u>	<u>83,519,089</u>	<u>166,235,454</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000 Judicial Fund	51,565	36,652	387,864	168,127
20100 Technology Fund	600	-	678	101,347
20200 Local Government Fund	327,549	622,806	2,848,974	4,806,993
20300 Local Official Fund	806,924	888,555	3,836,290	4,741,668
20400 Record Management Fund	4,407,842	2,539,635	12,241,285	10,568,191
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	1,600	876,240	1,086,690
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	2,226	113,657	63,216
54700 DA - State Forfeitures/Other	-	-	724	1,322
	<u>5,594,479</u>	<u>4,091,473</u>	<u>20,305,712</u>	<u>21,537,554</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
44100 Combination Tax and Parking Series 2016	89,234	-	489,234	695,857
44200 Certificates of Obligation, Series 2022	1,557,536	31,543,789	37,058,682	32,555,515
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>1,646,770</u>	<u>31,543,789</u>	<u>37,547,916</u>	<u>33,251,372</u>
<b>Road Funds:</b>				
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>1,646,770</u>	<u>31,543,789</u>	<u>37,547,916</u>	<u>33,251,372</u>
<b>Total</b>	<u>\$ 26,045,638</u>	<u>\$ 39,865,869</u>	<u>\$ 141,372,718</u>	<u>\$ 221,024,381</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 MAY 31, 2025 AND 2024

Exhibit H

FUND	ACTUAL MONTH OF May 2025	TOTAL YTD REVENUE May 2025	TOTAL YTD REVENUE May 2024
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	(312)	13,081	(125,815)
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	221,923	124,528,700	3,380,393
	<u>221,610</u>	<u>124,541,781</u>	<u>3,254,578</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
20000 Judicial Fund	88,212	360,919	450,945
20100 Technology Fund	10,600	85,384	77,994
20200 Local Government Fund	183,242	3,733,122	2,820,660
20300 Local Official Fund	556,029	8,980,547	7,293,891
20400 Record Management Fund	706,120	5,807,525	5,115,359
50000 Payroll	-	-	-
53400 DA - Restitution	160,585	1,051,624	1,457,895
53800 DA - Check Processing	3,420	114,398	85,759
54700 DA - State Forfeitures/Other	329	2,779	6,935
	<u>1,708,536</u>	<u>20,136,298</u>	<u>17,309,438</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>\$ 1,930,146</u>	<u>\$ 144,678,079</u>	<u>\$ 20,564,016</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 May 31, 2025 including accrued interest, \$68,997,277 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 MAY 31, 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 MAY 31, 2025 AND 2024

Exhibit J

FUND	BEGINNING BALANCE May 2025	ACTUAL MONTH OF May 2025	ENDING BALANCE May 2025	ENDING BALANCE May 2024
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
12800 Adult Probation Fund	\$ 24,651,447	\$ (3,904,878)	\$ 20,746,570	\$ 4,080,490
13000 Election Fund-Special	152,579	313,353	465,932	(69,806)
16600 State Report Interest Fund	582,611	509,239	1,091,850	1,183,383
50100 County Clerk-Special	26,102,270	255,083	26,357,353	23,644,371
50200 County Clerk-Trust	35,871,933	253,429	36,125,362	32,860,410
50300 District Clerk-Special	11,080,260	(123,726)	10,956,534	10,680,307
50400 District Clerk-Trust	42,368,326	5,077,119	47,445,445	57,757,703
50500 Sheriff-Special	297,460	697,141	994,601	285,109
50600 County Clerk Special Trust Fund	33,386,182	(1,309,748)	32,076,434	32,036,907
53200 Escrow Fund	20,289,437	(901,330)	19,388,108	20,853,308
53400 DA - Restitution	533,806	158,985	692,791	545,918
53700 Youth Village Special Fund	510	1	511	497
54200 DA - Police Agencies	44,180	93	44,273	42,222
54300 Adult Probation-Restitution	2,730,792	(7,388)	2,723,404	2,528,399
54400 DA - Attorney General	32,007	69	32,075	30,609
54500 DA - Unadjudicated-Gambling	69,035	146	69,181	66,032
54600 DA - Forfeitures-Narcotics	174,179	355	174,535	212,303
55000 Justice of the Peace 1-1 Special	512,305	(3,999)	508,306	501,281
55100 Justice of the Peace 1-2 Special	169,422	(17,236)	152,186	125,748
55300 Justice of the Peace 3-3 Special	-	-	-	(1,458)
55400 Justice of the Peace 2-1 Special	426,268	945	427,213	432,352
55500 Justice of the Peace 2-2 Special	42,194	(175)	42,019	33,558
55600 Justice of the Peace 3-1 Special	66,026	1,902	67,928	45,509
55700 Justice of the Peace 3-2 Special	266,148	(24,971)	241,177	258,813
55900 Justice of the Peace 4-1 Special	96,580	(2,490)	94,090	72,535
56000 Justice of the Peace 4-2 Special	48,529	(340)	48,189	46,036
56100 Justice of the Peace 5-1 Special	69,758	(21,314)	48,444	50,570
56200 Justice of the Peace 5-2 Special	278,441	(94)	278,346	280,987
57000 Dallas County Housing Fin.	83,171	171	83,342	79,606
57100 Dallas County Housing Fin.	1,168,635	2,654	1,171,289	1,115,551
58000 Constable 1 Special Fund No. 580	54,872	(3,158)	51,713	52,747
58100 Constable 2 Special Fund No. 581	7,658	(8,187)	(529)	2,987
58200 Constable 3 Special Fund No. 582	111,968	(24,365)	87,603	140,505
58400 Constable 4 Special Fund No. 584	12,128	(7,479)	4,649	31,168
58600 Constable 5 Special Fund No. 586	1,377	7	1,384	9,505
60000 DCS - Administration	28,219,427	251	28,219,678	28,177,271
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	101,396	-	101,396	113,096
80700 District Attorney Check Collection	187,340	-	187,340	406,745
80800 Child Support Clearing	11,131	2,965	14,096	19,351
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 230,301,850</u>	<u>\$ 913,029</u>	<u>\$ 231,214,879</u>	<u>\$ 218,732,688</u>

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