



# DALLAS COUNTY

TIMOTHY J. HICKS, CPA  
COUNTY AUDITOR

February 20, 2025

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

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

## Exhibits

### ***Balance Sheet: Budgeted Funds as of October 31,2024***

Summary of Cash and Investments: Budgeted Funds as of October 31,2024	A
General Fund: Funds Available Analysis for the month ended October 31,2024	B
Appropriations: Budget/Actual: Tax and Fee Funds for the month ended October 31,2024	C
Revenue: Budget/Actual: Tax and Fee Funds for the month ended October 31,2024	D
Revenue: Budget/Actual: General Fund for the month ended October 31,2024	E

### ***Balance Sheet: Funds Not Budgeted as of October 31,2024***

Summary of Cash and Investments: Funds Not Budgeted as of October 31,2024	F
Appropriations: Funds Not Budgeted for the month ended October 31,2024	G
Revenue: Funds Not Budgeted for the month ended October 31,2024	H

### ***Summary of County Bonded Indebtedness as of October 31,2024***

I

### ***Summary of Cash and Investments: Fiduciary and Agency Funds as of October 31,2024***

J

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

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

Timothy Hicks *TH*  
County Auditor *KC*

th/kc

cc: County Budget Officer

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

<b>ASSETS</b>	<b>October 31, 2024</b>	<b>October 31, 2023</b>
Cash and Investments	\$ 483,020,035	\$ 372,368,985
Inventories, Stock Room	6,144,020	4,840,987
Net Receivables - County Taxes	852,080,888	781,720,012
Net Receivables - Other	21,574,000 (a)	21,219,000 (a)
Subtotal Net Receivables	873,654,888	802,939,012
Due from Other Governmental Units	82,917,987	2,228,997
Total Receivables	956,572,874	805,168,009
Prepayments and other assets	18,780,542	20,367,007
<b>TOTAL ASSETS</b>	<b>\$ 1,464,517,471</b>	<b>\$ 1,202,744,988</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	54,300,159 (b)	72,597,196 (b)
Due to Other Governmental Units	41,415,363	48,959,454
<b>TOTAL LIABILITIES</b>	95,715,522	121,556,650
<b>FUND BALANCE (c)</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	24,924,561	25,207,994
Projects	301,997,793	238,025,042
General Fund - Encumbrances	29,913,854	36,297,716
Projects - Encumbrances	159,022,652	167,611,665
Other - Encumbrances	20,779,514	27,384,552
<b>UNRESERVED</b>		
General Fund	659,540,560	587,296,428
Other Funds	172,623,015	(635,058)
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 1,464,517,471</b>	<b>\$ 1,202,744,988</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2023 or September 30, 2022.

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

(c) Financial Statements includes revenues collected and expenses paid during the month ended October 31, 2024. Expected and budgeted revenue for Fiscal 2024 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the month ended October 31, 2024. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

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

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
BUDGETED FUNDS  
AS OF OCTOBER 31, 2024 AND 2023

Exhibit A

FUND	BEGINNING BALANCE October 2024	ACTUAL MONTH OF October 2024	ENDING BALANCE October 2024	ENDING BALANCE October 2023
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12000 General Fund	\$ 120,787,697	\$ (37,889,724)	\$ 82,897,974	\$ 69,958,099
12400 Jury Fund	-	-	-	-
19600 Major Projects	318,086,271	(4,957,925)	313,128,347	299,699,064
20500 Interest & Debt Retirement Fund	22,490,844	415,623	22,906,467	14,202,278
46600 Projected Federal Grants	(33,762,319)	9,687,957	(24,074,362)	(38,847,412)
	<u>427,602,493</u>	<u>(32,744,068)</u>	<u>394,858,425</u>	<u>345,012,028</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
10500 Road & Bridge	(1,950,487)	1,126	(1,949,361)	3,970,304
10501 Road & Bridge District 1	3,963,761	(12,843)	3,950,918	-
10502 Road & Bridge District 2	7,790,334	(28,071)	7,762,263	-
10503 Road & Bridge District 3	(1,920,829)	(208,183)	(2,129,012)	-
10504 Road & Bridge District 4	2,901,394	(192,998)	2,708,397	-
10505 Road Reserves	41,035,715	2,307,186	43,342,900	-
12600 Permanent Improvement Fund	15,866,419	97,844	15,964,264	8,665,009
16200 Alternate Dispute Resolution	6,689,915	116,843	6,806,758	6,342,302
16800 Dallas County Historical Commission	18,017	27	18,044	17,073
19500 Major Technology Fund	10,891,220	(7,228,904)	3,662,316	(444,837)
46700 HUD Section 8	6,079,721	(1,001,321)	5,078,400	5,713,548
46800 Charter School Grants	(774,208)	(68,145)	(842,353)	166,109
47000 Law Library Fund	1,995,679	85,389	2,081,068	1,497,979
47100 Appellate Judicial System	1,695,812	11,198	1,707,009	1,429,470
53500 District Attorney Forfeiture	-	-	-	-
	<u>94,282,463</u>	<u>(6,120,852)</u>	<u>88,161,610</u>	<u>27,356,956</u>
Total Governmental Funds Cash and Investments	<u>\$ 521,884,956</u>	<u>\$ (38,864,921)</u>	<u>\$ 483,020,035</u>	<u>\$ 372,368,985</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**

Exhibit B

FOR THE MONTH ENDED OCTOBER 31, 2024 AND 2023

<b>DEPARTMENT</b>	<b>BUDGET FY 2025</b>	<b>ENCUMBRANCES AS OF October 2024</b>	<b>ACTUAL YTD October 2024</b>	<b>FUNDS AVAILABLE October 2024</b>	<b>FUNDS AVAILABLE October 2023</b>
<b>General Government</b>					
1010 GG-County Judge	887,409	\$ -	\$ 52,772	\$ 834,637	640,811
1011 Truancy Courts	855,829	120,747	45,745	689,337	644,572
1016 Planning and Development	604,190	679	60,708	542,803	556,442
1020 GG-Commissioners Court Administrator	3,343,174	37,671	261,961	3,043,541	2,325,708
1021 GG-Operation Services-Engineering	1,458,753	(35,402)	21,182	1,472,974	1,528,315
1022 GG-Operation Services- Facilities	33,014,670	7,484,470	2,065,221	23,464,978	22,202,408
1023 GG-Operation Services- Comm/Central Svcs	7,287,874	782,749	131,136	6,373,988	4,050,127
1024 GG-Operations Services-Records Mgt	964,879	5,753	80,626	878,500	887,398
1027 GG-Operations-Auto Service Center	10,928,838	5,192,263	356,497	5,380,078	6,236,508
1028 GG-Operations-Facility Quality Assurance	-	-	-	-	-
1035 GG- Tax Assessor/Collector	18,958,163	39,581	1,440,548	17,478,034	16,395,984
1040 Human Resource/Civil Service	10,006,047	130,205	534,094	9,341,748	7,783,082
1041 HRCS - 52e Employees	-	-	-	-	-
1045 Record Bldg Fitness	261,107	754	-	260,353	261,813
1047 Records Building Cafe	1,600,000	-	143,518	1,456,482	-
1050 GG-County Treasurer	1,880,370	19,011	132,533	1,728,826	1,681,827
1060 Office of Budget and Evaluation	1,368,748	1,926	87,910	1,278,912	1,071,357
1070 GG-County Auditor	12,560,829	71,654	852,659	11,636,516	9,927,389
1080 GG-Purchasing	2,292,570	16,624	149,052	2,126,895	1,743,671
1082 Small Business Enterprise SBE	865,430	445	59,896	805,089	799,376
1210 Elections	14,577,493	1,773,091	2,560,334	10,244,067	13,811,503
1215 Election Contract Operations	6,105,500	641,725	164,193	5,299,582	-
<b>Subtotal General Government</b>	<b>129,821,873</b>	<b>16,283,946</b>	<b>9,200,585</b>	<b>104,337,342</b>	<b>92,548,291</b>
<b>Community Services</b>					
2030 Park and Open Space	-	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	706,319	16,789	26,385	663,145	656,935
2060 Veterans Service	575,566	-	44,034	531,532	468,112
2530 Road Precinct #3	-	-	-	-	-
2540 Road Precinct #4	-	-	-	-	-
<b>Subtotal Community Services</b>	<b>1,281,885</b>	<b>16,789</b>	<b>70,419</b>	<b>1,194,677</b>	<b>1,125,048</b>
<b>Law Enforcement</b>					
3110 Executive	2,022,368	4,290	169,690	1,848,389	1,780,248
3111 Special Investigation	-	-	-	-	-
3112 Intelligence	-	-	-	-	-
3113 Internal Affairs	1,319,734	18,735	106,901	1,194,098	1,186,921
3114 Compliance	631,097	1,500	46,999	582,598	561,797
3121 General Services	1,395,592	-	207,377	1,188,215	1,030,906
3122 Personnel	1,507,157	19,327	101,253	1,386,577	1,314,580
3123 Training	1,558,202	14,107	346,109	1,197,987	1,092,592
3124 Communications	2,434,936	-	194,426	2,240,510	2,165,060
3125 Fiscal	4,540,520	434,377	294,102	3,812,041	2,303,217
3126 Photo Lab	382,152	11,936	19,798	350,419	342,591
3128 Bonds	2,666,363	21,783	206,996	2,437,584	2,417,066
3129 Bailiff	12,286,454	1,581	1,301,076	10,983,797	9,642,295
3130 Warrants	5,522,520	10,672	483,956	5,027,892	4,730,496
3131 Fugitive Transportation	2,287,557	266	194,394	2,092,897	2,116,572
3132 Civil	489,488	241	36,810	452,438	509,010
3134 Criminal Investigation	4,566,329	9,732	371,351	4,185,247	3,561,304
3136 FLEET	305,255	1,201	26,474	277,580	274,129
3137 Freeway Management Program	12,732,594	24,081	1,045,823	11,662,691	11,563,400
3140 Detention Services	1,145,152	(96,844)	125,194	1,116,802	993,830
3141 North Tower	31,437,563	22,821	3,216,663	28,198,080	29,519,319
3142 West Tower	20,886,818	17,372	2,104,751	18,764,696	18,003,787
3147 Central Intake	14,284,631	7,967	1,434,574	12,842,090	13,891,368
3148 South Tower	23,540,878	2,135	2,394,466	21,144,277	21,807,462
3150 Classification and Release	26,290,410	41,667	2,458,384	23,790,358	22,717,858
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	15,496,332	387,613	1,835,708	13,273,011	12,318,567
3153 Central Laundry	2,159,579	5,956	221,916	1,931,707	1,881,221
3155 Jail Medical	13,267,487	19,961	1,394,443	11,853,083	11,186,742
3156 Court Security	1,246,776	5,228	48,337	1,193,211	1,242,207
3157 Fiscal Vault	850	-	-	850	850
3158 Data Management Unit Dispositions	663,919	-	-	663,919	2,500
3159 CJIS Compliance & Technology	1,236,205	731,101	63	505,042	1,006,590
<b>Subtotal Sheriff</b>	<b>208,304,922</b>	<b>1,718,804</b>	<b>20,388,034</b>	<b>186,198,083</b>	<b>181,164,486</b>
<b>Constable</b>					
3210 Constable Precinct #1	3,316,299	10,041	237,164	3,069,094	2,969,578
3220 Constable Precinct #2	2,042,056	5,775	148,642	1,887,640	1,901,081
3230 Constable Precinct #3	2,528,310	187,255	165,267	2,175,788	2,371,402
3240 Constable Precinct #4	2,819,171	3,721	215,838	2,599,612	2,600,185
3250 Constable Precinct #5	1,886,827	971	179,452	1,706,404	1,707,559
<b>Subtotal Constable</b>	<b>12,592,663</b>	<b>207,762</b>	<b>946,363</b>	<b>11,438,538</b>	<b>11,549,805</b>
<b>Institute of Forensic Sciences</b>					
3311 Crime Lab	12,018,867	426,891	847,980	10,743,996	9,302,220
3312 Medical Examiner	10,899,957	700,716	788,306	9,410,935	8,352,358
3313 Breath Alcohol Program	372,617	-	28,148	344,469	337,218
<b>Subtotal Institute of Forensic Sciences</b>	<b>23,291,441</b>	<b>1,127,607</b>	<b>1,664,434</b>	<b>20,499,400</b>	<b>17,991,796</b>
<b>Other Services</b>					
3020 Community Supervision	1,937,655	1,064,767	194,560	678,328	1,633,767
3030 Public Service Program	1,937,327	8,244	121,370	1,807,713	1,553,011
3043 Unincorporated Area Services	343,109	9,384	32,063	301,662	316,988

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 OCTOBER 31, 2024 AND 2023**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF October 2024	ACTUAL YTD October 2024	FUNDS AVAILABLE October 2024	FUNDS AVAILABLE October 2023
	(a)				
4607 County Criminal Court #7	605,996	8,455	60,859	536,682	536,786
4608 County Criminal Court #8	648,578	563	71,013	577,002	576,543
4609 County Criminal Court #9	600,105	18,185	50,711	531,208	533,696
4610 County Criminal Court #10	628,143	19,474	71,299	537,370	546,170
4611 County Criminal Court #11	674,700	7,578	83,422	583,700	608,421
4615 County Criminal Court of Appeals	351,682	665	28,887	322,130	320,362
4616 County Criminal Court of Appeals #2	654,494	5,639	52,830	596,025	597,690
4617 County Criminal Court - Magistrate	539	187	8	344	290
4620 County Criminal Court Manager	470,902	2,706	35,292	432,904	333,535
4701 Probate Court #1	1,229,027	662	115,945	1,112,419	842,276
4702 Probate Court #2	1,348,012	8,767	102,311	1,236,934	1,023,793
4703 Probate Court #3	1,507,413	9,265	99,878	1,398,270	1,261,092
4704 Investigators/Court Visitor Program	2,170,130	522	151,346	2,018,262	1,936,808
4705 Probate Associates	673,397	300	67,863	605,234	721,527
4811 J.P- 1-1	1,154,627	3,649	93,245	1,057,734	1,042,102
4812 J.P- 1-2	879,819	12,615	63,445	803,759	757,221
4821 J.P- 2-1	815,140	2,495	50,082	762,562	754,029
4822 J.P- 2-2	849,371	3,945	55,415	790,011	730,587
4831 J.P- 3-1	1,031,156	2,992	73,777	954,387	825,436
4832 J.P- 3-2	913,128	3,097	63,225	846,806	750,382
4841 J.P- 4-1	840,615	7,694	59,806	773,116	746,022
4842 J.P- 4-2	875,041	9,405	61,752	803,884	709,563
4851 J.P- 5-1	861,848	8,357	55,140	798,351	764,411
4852 J.P- 5-2	875,356	404	52,016	822,937	743,108
4862 J P 3-A	-	-	-	-	-
<b>Subtotal Justice Administration</b>	<b>218,684,191</b>	<b>1,571,839</b>	<b>17,468,201</b>	<b>199,644,151</b>	<b>192,944,381</b>
<b>Health and Social Services</b>					
5110 Employee Health Clinic	888,473	11,856	45,381	831,236	673,247
5112 Juvenile Psychological Service	3,079,864	-	6,830	3,073,034	3,236,086
5170 Welfare Assistance	3,457,949	29,405	306,728	3,121,817	2,894,593
5111 Juvenile Administration	25,567,123	2,754,227	2,306,980	20,505,917	21,673,229
5114 Juvenile-Detention Center	20,363,279	93,177	1,460,301	18,809,801	18,067,934
5115 Juvenile-Emergency Shelter	2,705,855	6,959	201,246	2,497,651	2,908,684
5116 Juvenile-Letot Center	4,158,108	32,084	328,856	3,797,169	3,689,731
5117 Juvenile-Youth Village	4,966,638	29,617	414,769	4,522,252	4,596,195
5118 Juvenile-Medlock Center	5,128,184	8,430	467,688	4,652,066	5,271,782
5119 Juvenile-Letot Residential Treatment Center	2,355,517	25,558	206,204	2,123,756	2,512,466
5120 Health Administration	4,355,160	34,921	550,324	3,769,914	1,591,260
5121 Environmental Health	2,346,752	36,653	177,669	2,132,430	1,793,306
5122 Public Health Lab	4,310,239	523,767	245,565	3,540,907	3,439,542
5123 Preventive Health	4,123,273	474,392	322,398	3,326,482	3,323,419
5124 Communicable Disease Control	1,069,958	7,224	78,027	984,707	986,838
5125 STD Clinic	2,588,167	72,505	222,450	2,293,212	2,291,252
5126 TB Clinic	3,031,049	148,772	219,983	2,662,294	2,805,716
5128 HHS - Finance Admin	1,337,747	19,907	118,741	1,199,100	1,251,439
5130 Budget Office Community Contracts	11,662,233	2,290,018	215,657	9,156,558	11,014,301
5140 CPS Program	3,589,273	-	58,496	3,530,778	5,436,224
<b>Subtotal Health and Social Services</b>	<b>111,084,841</b>	<b>6,599,470</b>	<b>7,954,293</b>	<b>96,531,078</b>	<b>99,457,245</b>
<b>Other Operating</b>					
6340 Wilmer Substance Abuse Facility	321,730	17,193	22,906	281,631	283,718
9910 Countywide Appropriations	28,656,739	1,288,048	1,901,621	25,467,070	20,798,721
6930 Cash Match for Grants	11,835,551	-	-	11,835,551	9,879,313
9940 Reserves and Contingency	54,319,703	-	-	54,319,703	52,081,842
<b>Subtotal Other Operating</b>	<b>95,133,723</b>	<b>1,305,241</b>	<b>1,924,527</b>	<b>91,903,955</b>	<b>83,043,595</b>
9950 Emergency Reserves (a)	4,297,968	-	-	4,297,968	91,765,803
<b>Grand Total</b>	<b>\$ 808,711,598</b>	<b>\$ 29,913,854</b>	<b>\$ 59,964,849</b>	<b>\$ 718,832,895</b>	<b>\$ 775,094,215</b>
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				<b>\$ 16,927,094</b>	<b>\$ 31,476,492</b>

Reconciliation of budget components to budget funds available and budgeted expenditures

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

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

General Fund Reserves Budget	4,297,968
Miscellaneous transfers to various departments	-
	<u>\$ 4,297,968</u>

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

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

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES October 2024	ACTUAL MONTH OF October 2024	YTD ACTUAL + ENCUMBRANCES October 2024	BALANCE OF BUDGET October 2024	YTD ACTUAL + ENCUMBRANCES October 2023
10500 Road & Bridge	-	-	-	-	-	\$ 3,326,006
10501 Road & Bridge District 1	5,955,705	1,413	61,860	63,273	5,892,432	
10502 Road & Bridge District 2	6,778,205	20,731	65,714	86,445	6,691,760	
10503 Road & Bridge District 3	5,611,586	641,140	341,063	982,202	4,629,384	
10504 Road & Bridge District 4	5,075,868	390,582	198,598	589,180	4,486,687	
10505 Road Reserves	20,745,619	898,619	14,200	912,819	19,832,800	
12000 General Fund	808,711,598	29,913,854	59,964,849	89,878,703	718,832,895	89,410,295
12600 Permanent Improvement Fund	21,109,967	6,566,009	538,510	7,104,519	14,005,448	6,117,847
16200 Alternate Dispute Resolution	6,441,220	39,777	15,944	55,721	6,385,499	46,073
16800 Dallas County Historical Commission	17,640	2,640	-	2,640	15,000	-
19500 Major Technology Fund	100,278,216	13,415,438	11,028,638	24,444,076	75,834,139	28,136,947
19600 Major Projects	303,212,390	145,607,214	9,345,176	154,952,389	148,260,001	154,914,481
20500 Interest & Debt Retirement Fund	56,171,548	-	-	-	56,171,548	-
46600 Grants	304,474,882	11,826,314	11,171,765	22,998,079	281,476,803	30,494,785
46700 HUD Section 8	112,971,220	228,937	6,750,684	6,979,621	105,991,599	5,113,191
46800 Charter School Grants	10,575,486	59,865	728,284	788,150	9,787,336	850,604
47000 Law Library Fund	1,549,582	103,488	258,048	361,537	1,188,045	76,208
47100 Appellate Judicial System	1,241,889	-	4,543	4,543	1,237,346	3,775
Total	<u>\$ 1,770,922,619</u>	<u>\$ 209,716,020</u>	<u>\$ 100,487,877</u>	<u>\$ 310,203,897</u>	<u>\$ 1,460,718,723</u>	<u>\$ 318,490,210</u>

(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 OCTOBER 31, 2024 AND 2023**

Exhibit D

FUND	FY 2025 BUDGET	ACTUAL MONTH OF October 2024	TOTAL YTD REVENUE October 2024	BALANCE OF BUDGET October 2024	TOTAL YTD REVENUE October 2023
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ 2,085,152
10501 Road & Bridge District 1	-	18,272	18,272	18,272	-
10502 Road & Bridge District 2	-	21,091	21,091	21,091	-
10503 Road & Bridge District 3	-	5,713	5,713	5,713	-
10504 Road & Bridge District 4	-	12,798	12,798	12,798	-
10505 Road Reserves	-	2,308,312	2,308,312	2,308,312	-
12000 General Fund	791,784,505	28,885,151	28,885,151	(762,899,354)	22,788,388
12600 Permanent Improvement	8,499,432	204,005	204,005	(8,295,427)	214,825
16200 Alternate Dispute	1,230,000	125,022	125,022	(1,104,978)	113,014
16800 Historical Commission	-	27	27	27	54
19500 Major Technology	81,070,500	1,769,002	1,769,002	(79,301,498)	1,839,272
19600 Major Projects	135,399,468	4,477,053	4,477,053	(130,922,415)	6,316,647
20500 Debt Service	35,659,642	403,894	403,894	(35,255,748)	1,328,630
46400 American Rescue Plan	3,500,000	83,636	83,636	(3,416,364)	1,098,335
46600 Projected Federal Grants	115,609,044	25,149,761	25,149,761	(90,459,283)	16,828,595
46700 HUD Section 8	60,968,500	5,682,025	5,682,025	(55,286,475)	4,713,519
46800 Charter School Grants	9,529,205	364,086	364,086	(9,165,119)	411,050
47000 Law Library	1,580,000	154,966	154,966	(1,425,034)	121,762
47100 Appellate Judicial	340,000	22,651	22,651	(317,349)	19,856
<b>TOTAL</b>	<b>\$ 1,273,935,506</b>	<b>\$ 69,687,464</b>	<b>\$ 69,687,464</b>	<b>\$ (1,204,248,042)</b>	<b>\$ 57,879,099</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 OCTOBER 31, 2024 AND 2023**

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF October 2024	TOTAL YTD REVENUE October 2024	BALANCE OF BUDGET October 2024	TOTAL YTD REVENUE October 2023
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ 14,790,900	\$ 14,790,900	\$ (598,940,332)	\$ 14,660,453
Licenses, Permits and Registrations	29,900,000	77,748	77,748	(29,822,252)	90,416
Fines and Forfeitures	226,000	276,054	276,054	50,054	208,133
Use of Money and Property	15,399,000	763,451	763,451	(14,635,549)	1,571,802
Charges for Current Services - General Government	49,102,000	2,903,378	2,903,378	(46,198,622)	2,692,526
Charges for Current Services - Public Safety	10,571,500	1,055,733	1,055,733	(9,515,767)	808,349
Charges for Current Services - Judiciary	18,693,063	1,850,845	1,850,845	(16,842,218)	1,170,794
Reimbursements for Current Services - General Government	836,000	357,317	357,317	(478,683)	(141,967)
Reimbursements for Current Services - Public Safety	19,995,776	1,350,717	1,350,717	(18,645,059)	1,097,918
Reimbursements for Current Services - Judicial	4,467,736	107,895	107,895	(4,359,841)	79,654
Reimbursements for Current Services - Health	12,513,561	4,520,148	4,520,148	(7,993,413)	748,111
Intergovernmental - General Government	1,511,500	346,065	346,065	(1,165,435)	(315,448)
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	1,259,000	-	-	(1,259,000)	-
Intergovernmental - Judiciary	1,037,500	187,899	187,899	(849,601)	34,630
Intergovernmental - Health and Welfare	178,000	26,000	26,000	(152,000)	16,800
Miscellaneous	1,156,000	58,931	58,931	(1,097,069)	38,147
Interfund Transfers	10,606,637	212,071	212,071	(10,394,566)	28,069
<b>TOTAL</b>	<u>\$ 791,784,505</u>	<u>\$ 28,885,151</u>	<u>\$ 28,885,151</u>	<u>\$ (762,899,354)</u>	<u>\$ 22,788,388</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 OCTOBER 31, 2024 AND 2023**

<b>ASSETS</b>	<b>October 31, 2024</b>	<b>October 31, 2023</b>
Cash and Investments	\$ 302,693,392 (c)	\$ 524,123,495 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	925,000 (a)	260,000 (a)
Subtotal Net Receivables	925,000	260,000
Due from Other Governmental Units	47,763	77,763
Total Receivables	972,763	337,763
Prepayments and other assets	208,028	233,591
<b>TOTAL ASSETS</b>	<b>\$ 303,936,054</b>	<b>\$ 524,756,721</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	11,513,655 (b)	47,693,900 (b)
Due to Other Governmental Units	136,623,681 (c)	307,860,610 (c)
<b>TOTAL LIABILITIES</b>	148,137,336	355,554,510
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	269,899	295,463
Projects	68,217,548	76,952,420
Projects - Encumbrances	5,436,580	29,420,468
Other - Encumbrances	29,556,380	51,608,417
 <b>UNRESERVED</b>		
General Fund	-	-
Other Funds	52,318,311	10,925,443
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 303,936,054</b>	<b>\$ 524,756,721</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2023 or September 30, 2022.

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

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

As of October 31, 2024 including accrued interest, \$136,515,802 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 OCTOBER 31, 2024 AND 2023

Exhibit F

FUND	BEGINNING BALANCE October 2024	ACTUAL MONTH OF October 2024	ENDING BALANCE October 2024	ENDING BALANCE October 2023
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500	\$ 125,094	\$ 39,536	\$ 164,630	\$ (111,582)
17000	(84,045)	23,331	(60,714)	(67,096)
19000	73,255	-	73,255	73,255
21000	168	-	168	168
46400	153,463,521	(12,941,278)	140,522,244	312,075,897
	<u>153,577,993</u>	<u>(12,878,411)</u>	<u>140,699,582</u>	<u>311,970,642</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000	2,329,264	(28,745)	2,300,518	2,176,120
20100	407,437	11,288	418,726	278,564
20200	19,540,894	154,146	19,695,040	19,868,170
20300	33,804,448	402,703	34,207,151	26,261,600
20400	20,281,903	578,981	20,860,885	21,983,411
50000	8,876,770	286,630	9,163,400	37,472,302
53400	517,407	115,651	633,058	61,149
53800	167,497	(29,186)	138,311	148,911
54700	158,512	818	159,330	152,381
70400	690,902	112	691,015	(2,696,179)
	<u>86,775,035</u>	<u>1,492,399</u>	<u>88,267,434</u>	<u>105,706,428</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
41500	-	-	-	-
44100	1,845,308	(11)	1,845,297	2,352,519
44200	68,801,802	-	68,801,802	101,014,629
48200	-	-	-	-
49300	-	-	-	-
	<u>70,647,110</u>	<u>(11)</u>	<u>70,647,099</u>	<u>103,367,148</u>
<b>Road Funds:</b>				
42700	2,658,578	-	2,658,578	2,658,578
48100	86,303	-	86,303	86,303
49000	129,734	-	129,734	129,734
49400	204,663	-	204,663	204,663
	<u>3,079,277</u>	<u>-</u>	<u>3,079,277</u>	<u>3,079,277</u>
Total Governmental Funds Cash and Investments	<u>\$ 314,079,415</u>	<u>\$ (11,386,023)</u>	<u>\$ 302,693,392</u>	<u>\$ 524,123,495</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 October 31, 2024 including accrued interest, \$136,515,802 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 OCTOBER 31, 2024 AND 2023

Exhibit G

FUND	ENCUMBRANCES October 2024	ACTUAL MONTH OF October 2024	YTD ACTUAL + ENCUMBRANCES October 2024	YTD ACTUAL + ENCUMBRANCES October 2023
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500 Petit Jury Fund	\$ -	\$ -	\$ -	\$ 239,026
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	22,798,198	12,212,172	35,010,370	48,990,311
	<u>22,798,198</u>	<u>12,212,172</u>	<u>35,010,370</u>	<u>49,229,337</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000 Judicial Fund	4,460	58,830	63,290	23,993
20100 Technology Fund	600	-	600	188,717
20200 Local Government Fund	1,995,656	163,018	2,158,674	2,156,180
20300 Local Official Fund	998,710	220,758	1,219,469	1,293,123
20400 Record Management Fund	3,758,756	336,486	4,095,243	6,383,511
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	-	-	179,132
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	31,373	31,373	31,853
54700 DA - State Forfeitures/Other	-	-	-	-
	<u>6,758,182</u>	<u>810,465</u>	<u>7,568,648</u>	<u>10,256,509</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
44100 Combination Tax and Parking Series 2016	33,118	-	33,118	285,406
44200 Certificates of Obligation, Series 2022	5,403,462	39,286	5,442,748	29,240,067
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
<b>Subtotal permanent improvement funds</b>	<u>5,436,580</u>	<u>39,286</u>	<u>5,475,866</u>	<u>29,525,474</u>
<b>Road Funds:</b>				
42700 Unlimited Tax Refunding & Improv	-	-	-	-
49200 1992 Road Bond Fund	-	-	-	-
<b>Subtotal road funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Subtotal capital project funds</b>	<u>5,436,580</u>	<u>39,286</u>	<u>5,475,866</u>	<u>29,525,474</u>
<b>Total</b>	<u>\$ 34,992,960</u>	<u>\$ 13,061,924</u>	<u>\$ 48,054,884</u>	<u>\$ 89,011,320</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 OCTOBER 31, 2024 AND 2023**

Exhibit H

FUND	ACTUAL MONTH OF October 2024	TOTAL YTD REVENUE October 2024	TOTAL YTD REVENUE October 2023
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
12500	\$ -	\$ -	\$ -
17000	23,331	23,331	844
19000	-	-	-
21000	-	-	-
46400	83,636	83,636	1,098,335
	<u>106,967</u>	<u>106,967</u>	<u>1,099,179</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
20000	22,792	22,792	111,248
20100	11,288	11,288	10,232
20200	208,688	208,688	176,485
20300	578,003	578,003	389,041
20400	717,914	717,914	592,400
50000	-	-	-
53400	115,651	115,651	65,568
53800	2,187	2,187	294
54700	818	818	2,033
	<u>1,657,341</u>	<u>1,657,341</u>	<u>1,347,301</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
44100	-	-	-
44200	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Road Funds:</b>			
42400	-	-	-
42700	-	-	-
48100	-	-	-
49000	-	-	-
49400	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 1,764,308</u>	<u>\$ 1,764,308</u>	<u>\$ 2,446,480</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 October 31, 2024 including accrued interest, \$136,515,802 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 OCTOBER 31, 2024**

**Exhibit I**

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	19,115,000	9,596,400	28,711,400
2026	17,800,000	8,640,650	26,440,650
2027	17,805,000	7,750,650	25,555,650
2028	17,805,000	6,860,400	24,665,400
2029	17,805,000	5,970,150	23,775,150
2030	17,805,000	5,079,900	22,884,900
2031	17,805,000	4,301,600	22,106,600
2032	6,610,000	3,635,250	10,245,250
2033	6,610,000	3,304,750	9,914,750
2034	6,610,000	2,974,250	9,584,250
2035	6,610,000	2,643,750	9,253,750
2036	6,610,000	2,313,250	8,923,250
2037	6,610,000	1,982,750	8,592,750
2038	6,610,000	1,652,250	8,262,250
2039	6,610,000	1,321,750	7,931,750
2040	6,610,000	991,250	7,601,250
2041	6,610,000	660,750	7,270,750
2042	6,605,000	330,250	6,935,250
	<u>\$ 198,645,000</u>	<u>\$ 70,010,000</u>	<u>\$ 268,655,000</u>

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

**DALLAS COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**FIDUCIARY AND AGENCY FUNDS**  
**AS OF OCTOBER 31, 2024 AND 2023**

Exhibit J

FUND	BEGINNING BALANCE October 2024	ACTUAL MONTH OF October 2024	ENDING BALANCE October 2024	ENDING BALANCE October 2023
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
12800 Adult Probation Fund	\$ 12,539,807	\$ (3,017,207)	\$ 9,522,600	\$ 6,027,779
13000 Election Fund-Special	1,055,414	50,122	1,105,535	613,929
16600 State Report Interest Fund	1,614,820	(1,013,199)	601,622	544,960
50100 County Clerk-Special	24,276,855	494,402	24,771,256	22,382,063
50200 County Clerk-Trust	33,900,035	320,353	34,220,387	31,411,033
50300 District Clerk-Special	10,072,737	964,084	11,036,821	11,590,940
50400 District Clerk-Trust	39,701,371	710,666	40,412,037	61,005,651
50500 Sheriff-Special	254,949	(5,439)	249,511	244,917
50600 County Clerk Special Trust Fund	32,070,254	1,615,926	33,686,180	32,041,782
53200 Escrow Fund	21,582,825	1,008,438	22,591,263	20,323,393
53400 DA - Restitution	517,407	115,651	633,058	61,149
53700 Youth Village Special Fund	502	1	503	488
54200 DA - Police Agencies	43,274	224	43,498	40,904
54300 Adult Probation-Restitution	2,377,597	40,595	2,418,193	4,664,603
54400 DA - Attorney General	31,343	163	31,506	29,653
54500 DA - Unadjudicated-Gambling	67,613	351	67,964	64,684
54600 DA - Forfeitures-Narcotics	152,836	992	153,827	267,832
55000 Justice of the Peace 1-1 Special	506,332	620	506,952	501,086
55100 Justice of the Peace 1-2 Special	150,599	24,362	174,960	123,897
55300 Justice of the Peace 3-3 Special	-	-	-	(1,758)
55400 Justice of the Peace 2-1 Special	432,793	780	433,573	419,206
55500 Justice of the Peace 2-2 Special	34,479	290	34,769	45,014
55600 Justice of the Peace 3-1 Special	54,230	3,717	57,946	62,390
55700 Justice of the Peace 3-2 Special	250,002	(7,670)	242,332	247,917
55900 Justice of the Peace 4-1 Special	63,623	3,063	66,686	70,833
56000 Justice of the Peace 4-2 Special	45,641	(2,811)	42,830	30,934
56100 Justice of the Peace 5-1 Special	44,147	(1,846)	42,301	68,967
56200 Justice of the Peace 5-2 Special	282,191	1,074	283,265	289,603
57000 Dallas County Housing Fin.	81,479	421	81,900	77,120
57100 Dallas County Housing Fin.	1,143,668	6,002	1,149,669	1,080,723
58000 Constable 1 Special Fund No. 580	51,538	(50)	51,488	95,116
58100 Constable 2 Special Fund No. 581	3,456	-	3,456	9,084
58200 Constable 3 Special Fund No. 582	87,823	-	87,823	46,880
58400 Constable 4 Special Fund No. 584	28,689	(13,704)	14,985	4,575
58600 Constable 5 Special Fund No. 586	4,013	(2,646)	1,367	3,977
60000 DCS - Administration	28,162,939	251	28,163,189	26,354,985
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	113,096	-	113,096	113,096
80700 District Attorney Check Collection	406,745	-	406,745	406,745
80800 Child Support Clearing	2,346	19,980	22,326	15,451
88200 Cash Receipt Default Department Suspense	-	-	-	-
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 212,209,528</b>	<b>\$ 1,317,955</b>	<b>\$ 213,527,483</b>	<b>\$ 221,381,660</b>

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