



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

November 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 September 30,2025

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

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

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

Summary of County Bonded Indebtedness as of September 30,2025

I

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

J

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

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

Timothy Hicks *TH*
County Auditor *KC*

th/kc
cc: County Administrator
County Budget Officer

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

ASSETS	<u>September 30, 2025</u>	<u>September 30, 2024</u>
Cash and Investments	\$ 584,230,244	\$ 510,224,433
Inventories, Stock Room	4,061,446	5,173,085
Net Receivables - County Taxes	10,823,731	10,055,134
Net Receivables - Other	18,693,000 (a)	21,574,000 (a)
Subtotal Net Receivables	<u>29,516,731</u>	<u>31,629,134</u>
Due from Other Governmental Units	<u>7,627,921</u>	<u>82,255,809</u>
Total Receivables	37,144,653	113,884,942
Prepayments and other assets	<u>524,540</u>	<u>18,785,158</u>
TOTAL ASSETS	<u><u>\$ 625,960,882</u></u>	<u><u>\$ 648,067,618</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	35,741,135 (b)	36,582,964 (b)
Due to Other Governmental Units	<u>53,911,921</u>	<u>41,390,886</u>
TOTAL LIABILITIES	89,653,056	77,973,850
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	4,585,986	23,958,243
Projects	139,212,572	275,682,003
General Fund - Encumbrances	25,673,487	4,632,894
Projects - Encumbrances	141,822,701	11,192,547
Other - Encumbrances	7,745,851	3,609,189
UNRESERVED		
General Fund	35,119,596	103,523,933
Emergency Reserves	83,500,000	
Other Funds	98,647,635	147,494,959
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 625,960,882</u></u>	<u><u>\$ 648,067,618</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 twelve months ended September 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 twelve months ended September 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 SEPTEMBER 30, 2025 AND 2024

Exhibit A

FUND		BEGINNING BALANCE September 2025	ACTUAL MONTH OF September 2025	ENDING BALANCE September 2025	ENDING BALANCE September 2024
GOVERNMENTAL FUNDS:					
Major Funds:					
12000	General Fund	\$ 183,296,520	\$ (137,459,857)	\$ 45,836,663	\$ 104,191,732
12100	County Emergency Reserves	-	\$ 83,500,000	\$ 83,500,000	\$ -
12400	Jury Fund	-	-	-	-
19600	Major Projects	358,196,978	(13,891,553)	344,305,425	318,105,270
20500	Interest & Debt Retirement Fund	27,148,764	(158,016)	26,990,748	22,490,844
46600	Projected Federal Grants	(6,035,033)	(2,028,331)	(8,063,364)	(32,730,967)
		<u>562,607,229</u>	<u>(70,037,757)</u>	<u>492,569,472</u>	<u>412,056,878</u>
Other Non-Major Governmental Funds:					
Special Revenue Funds:					
10500	Road & Bridge	-	-	-	1,926,957
10501	Road & Bridge District 1	6,040,624	(47,408)	5,993,215	3,963,772
10502	Road & Bridge District 2	9,192,899	(22,614)	9,170,285	7,790,344
10503	Road & Bridge District 3	681,587	(566,195)	115,392	(1,919,385)
10504	Road & Bridge District 4	5,608,603	(297,591)	5,311,012	2,902,105
10505	Road Reserves	36,938,226	(681,105)	36,257,121	41,035,715
12600	Permanent Improvement Fund	16,525,568	(2,380,841)	14,144,727	15,866,556
16200	Alternate Dispute Resolution	7,700,138	(728,898)	6,971,240	6,689,919
16800	Dallas County Historical Commission	9,895	42	9,937	18,017
19500	Major Technology Fund	11,281,396	(7,047,064)	4,234,331	10,891,666
46700	HUD Section 8	5,111,756	(259,095)	4,852,661	6,084,441
46800	Charter School Grants	(115,702)	424,463	308,761	(774,058)
47000	Law Library Fund	2,440,629	(26,571)	2,414,058	1,995,694
47100	Appellate Judicial System	1,860,524	17,508	1,878,032	1,695,812
		<u>103,276,141</u>	<u>(11,615,369)</u>	<u>91,660,772</u>	<u>98,167,555</u>
Total Governmental Funds Cash and Investments		<u>\$ 665,883,370</u>	<u>\$ (81,653,126)</u>	<u>\$ 584,230,244</u>	<u>\$ 510,224,433</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 AUGUST 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF September 2025	ACTUAL YTD September 2025	FUNDS AVAILABLE September 2025	FUNDS AVAILABLE September 2024
General Government					
1010 GG-County Judge	918,331	\$ 18,284	\$ 779,615	\$ 120,432	29,393
1011 Truancy Courts	862,855	59,934	667,963	134,959	1,202
1016 Planning and Development	693,407	627	869,107	(176,326)	(44,498)
1020 GG-Commissioners Court Administrator	3,692,021	92,470	4,193,442	(593,891)	(669,912)
1021 GG-Operation Services-Engineering	1,458,908	419,009	904,719	135,180	822,392
1022 GG-Operation Services- Facilities	33,149,713	2,405,223	26,974,162	3,770,327	5,450,807
1023 GG-Operation Services- Comm/Central Svcs	8,486,476	938,930	7,356,522	191,025	469,979
1024 GG-Operations Services-Records Mgt	1,117,823	47,628	1,140,246	(70,051)	(114,845)
1027 GG-Operations-Auto Service Center	12,396,381	4,263,660	8,053,956	78,765	3,405,330
1035 GG- Tax Assessor/Collector	19,109,494	4,548	20,162,786	(1,057,840)	(1,402,373)
1040 Human Resource/Civil Service	7,662,463	337,863	6,974,163	350,436	2,102,297
1045 Record Bldg Fitness	269,107	5,029	7,022	257,056	257,076
1047 Records Building Cafe	1,600,000	171,116	493,875	935,009	30,788
1050 GG-County Treasurer	1,901,293	18,227	1,870,147	12,919	114,916
1060 Office of Budget and Evaluation	1,398,267	6,206	1,381,909	10,152	(52,481)
1070 GG-County Auditor	12,619,269	22,991	10,235,570	2,360,708	(841,885)
1075 Finance and Accounting	1,000	-	-	1,000	-
1076 Accounts Payable	10,698	-	6,063	4,635	-
1077 Payroll	500	-	-	500	-
1080 GG-Purchasing	2,296,855	24,465	1,901,514	370,875	(116,789)
1082 Small Business Enterprise SBE	921,329	4,821	808,538	107,970	76,415
1085 ERP Transformation Office	20,178	-	6,880	13,298	-
1210 Elections	14,594,520	733,983	11,081,638	2,778,899	(2,436,976)
1215 Election Contract Operations	7,720,806	429,165	5,574,344	1,717,298	-
Subtotal General Government	132,901,693	10,004,177	111,444,180	11,453,336	7,080,834
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	706,349	30,075	377,718	298,556	276,102
2060 Veterans Service	585,272	-	544,503	40,769	13,461
Subtotal Community Services	1,291,621	30,075	922,221	339,325	289,562
Law Enforcement					
3110 Executive	2,057,533	1,201	2,234,269	(177,936)	(167,226)
3113 Internal Affairs	1,342,901	37	1,348,568	(5,704)	(109,749)
3114 Compliance	636,765	-	586,538	50,227	(10,263)
3121 General Services	2,350,529	-	2,497,318	(146,789)	(355,921)
3122 Personnel	1,572,827	28,933	1,542,678	1,215	(184,583)
3123 Training	4,274,473	169,461	4,152,266	(47,254)	(3,088,544)
3124 Communications	2,508,770	2,799	2,609,552	(103,581)	(393,844)
3125 Fiscal	4,861,226	93,214	4,401,885	366,128	(1,882,442)
3126 Photo Lab	384,549	17,740	299,082	67,727	74,570
3128 Bonds	2,829,605	20,201	2,850,686	(41,282)	(332,239)
3129 Bailiff	13,129,802	6,798	15,544,605	(2,421,600)	(5,794,778)
3130 Warrants	5,940,315	40,801	6,502,664	(603,150)	(1,440,630)
3131 Fugitive Transportation	2,399,614	115	2,537,633	(138,134)	(362,959)
3132 Civil	503,767	392	526,411	(23,036)	12,200
3134 Criminal Investigation	4,759,270	5,531	4,395,789	357,950	(553,794)
3136 FLEET	335,347	1,548	340,773	(6,974)	7,478
3137 Freeway Management Program	13,884,634	14,970	14,771,836	(902,172)	(2,464,067)
3140 Detention Services	1,446,230	203	2,283,901	(837,875)	75,402
3141 North Tower	34,858,870	31,047	42,254,681	(7,426,858)	(5,115,933)
3142 West Tower	21,279,561	20,677	29,359,899	(8,101,014)	(4,600,984)
3147 Central Intake	15,202,125	34,572	18,674,541	(3,506,988)	(3,605,379)
3148 South Tower	23,820,118	16,661	32,119,411	(8,315,954)	(4,735,356)
3150 Classification and Release	28,759,131	90,163	31,940,651	(3,271,682)	(8,907,960)
3152 Central Kitchen	15,821,160	1,002,027	14,864,945	(45,812)	216,299
3153 Central Laundry	2,588,039	21,341	2,999,507	(432,808)	(685,769)
3155 Jail Medical	14,670,916	3,765	16,708,926	(2,041,775)	(3,187,283)
3156 Court Security	1,315,301	3,171	1,386,449	(74,319)	1,113,049
3157 Fiscal Vault	-	-	-	-	850
3158 Data Management Unit Dispositions	4,430	-	126,708	(122,278)	2,500
3159 CJIS Compliance & Technology	1,920,606	4,684	2,193,450	(277,528)	(245,323)
Subtotal Sheriff	225,458,415	1,632,052	262,055,618	(38,229,256)	(46,722,679)
3210 Constable Precinct #1	3,374,102	43,538	3,190,454	140,110	(101,887)
3220 Constable Precinct #2	2,077,255	29,662	2,092,527	(44,934)	58,247
3230 Constable Precinct #3	2,555,209	1,116	2,486,335	67,757	360,009
3240 Constable Precinct #4	2,858,714	27,020	2,644,359	187,335	4,797
3250 Constable Precinct #5	2,038,720	80,763	2,335,055	(377,098)	(422,418)
Subtotal Constable	12,904,000	182,099	12,748,731	(26,830)	(101,253)
3311 Crime Lab	12,556,466	198,597	10,118,738	2,239,132	1,060,489
3312 Medical Examiner	11,003,603	144,337	10,942,085	(82,818)	492,378
3313 Breath Alcohol Program	372,856	1,984	348,283	22,589	(3,976)
Subtotal Institute of Forensic Sciences	23,932,925	344,917	21,409,105	2,178,902	1,548,891
3020 Community Supervision	2,005,107	22,906	1,906,618	75,583	482,838
3030 Public Service Program	1,966,675	644	2,007,584	(41,553)	(63,090)
3043 Unincorporated Area Services	343,248	14,032	259,954	69,262	95,181
Subtotal Law Enforcement	266,610,370	2,196,650	300,387,611	(35,973,891)	(44,760,112)
Justice Administration					
4001 Building Security	15,211,486	119,791	15,055,958	35,736	1,154,464

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 AUGUST 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF September 2025	ACTUAL YTD September 2025	FUNDS AVAILABLE September 2025	FUNDS AVAILABLE September 2024
	(a)				
4002 Emergency Management	1,213,389	11,962	1,007,078	194,348	(131,807)
4003 Fire Marshal	2,408,192	164,110	2,268,897	(24,815)	(902,044)
4011 District Attorney	66,132,175	145,986	70,212,599	(4,226,410)	(3,100,702)
4012 DA-Special Allocation	-	-	(133,049)	133,049	-
4013 Drug Court Program	396,840	121	255,381	141,338	34,461
4014 Jail Diversion	1,639,498	13,962	1,331,727	293,809	(33,991)
4015 Divert Court Department	413,646	2,348	189,635	221,662	250,809
4016 S.T.A.C. Court	89,304	579	92,649	(3,923)	70,368
4020 District Clerk	15,630,252	12,129	16,367,798	(749,676)	384,932
4031 County Clerk	11,991,582	11,020	12,857,523	(876,961)	(558,673)
4032 County Clerk-Collections	1,215,816	(3)	942,180	273,639	98,129
4033 Truancy Courts Clerks	867,618	-	882,892	(15,274)	91,674
4040 Public Defender	20,754,484	188,690	22,510,304	(1,944,510)	(1,843,599)
4051 District Court Administration	1,039,498	2,904	731,834	304,759	(93,463)
4056 Domestic Relations Office Administration	3,690,839	2,637	3,441,578	246,623	(36,368)
4060 Jury Service	3,659,110	22,358	3,239,401	397,351	(738,565)
4065 Grand Jury Service	312,820	-	311,800	1,020	(77,194)
4071 5th Court of Appeals	494,414	-	157,791	336,623	339,075
4072 First Admin. Judicial Region	171,797	-	171,797	-	4,644
4080 Court Cost Miscellaneous	528,945	-	359,711	169,234	7,682,144
4110 14th Civil District Court	484,913	345	357,230	127,338	45,461
4115 44th Civil District Court	465,543	8,798	331,585	125,160	(28,225)
4120 68th Civil District Court	425,204	297	321,518	103,390	(36,949)
4125 95th Civil District Court	460,036	497	351,378	108,161	(10,794)
4130 101st Civil District Court	470,915	636	310,489	159,790	147,116
4135 116th Civil District Court	457,889	175	371,194	86,520	(15,809)
4140 134th Civil District Court	469,564	294	325,989	143,282	64,533
4145 160th Civil District Court	415,964	993	303,791	111,180	(1,574)
4150 162nd Civil District Court	431,506	1,141	336,233	94,132	92,781
4155 191st Civil District Court	465,622	265	277,705	187,652	64,665
4160 192nd Civil District Court	426,846	320	306,831	119,694	(9,108)
4165 193rd Civil District Court	365,019	1,114	235,485	128,419	(6,420)
4170 298th Civil District Court	487,828	261	335,279	152,288	50,319
4175 Civil District Masters	407,113	623	412,699	(6,209)	158,073
4180 Civil Tax Court	425,317	1,733	381,021	42,563	105,279
4210 254th Family Court	823,386	488	531,004	291,894	262,764
4215 255th Family Court	775,846	653	585,157	190,036	108,294
4220 256th Family Court	742,266	4,026	596,658	141,582	22,109
4225 301st Family Court	810,280	1,383	668,766	140,131	9,728
4230 302nd Family Court	784,540	459	569,423	214,659	119,278
4235 303rd Family Court	776,283	1,018	586,333	188,932	76,761
4240 330th Family Court	826,437	1,735	607,842	216,860	131,145
4250 IV-D Court	509,109	62,580	125,817	320,712	95,007
4310 304th Juvenile Court	2,626,345	10,923	2,617,184	(1,762)	(390,365)
4320 305th Juvenile Court	2,494,474	29,526	2,231,370	233,579	163,023
4401 Criminal District Court #1	1,260,023	19,361	1,192,865	47,798	(435,546)
4402 Criminal District Court #2	1,009,222	12,759	997,472	(1,010)	(72,243)
4403 Criminal District Court #3	1,541,206	2,088	1,476,126	62,992	(646,692)
4404 Criminal District Court #4	1,413,292	7,142	1,336,494	69,656	(650,988)
4405 Criminal District Court #5	1,605,790	346	1,483,572	121,872	(423,721)
4406 Criminal District Court #6	1,712,797	9,243	1,616,638	86,916	(737,551)
4407 Criminal District Court #7	1,618,952	16,411	1,566,962	35,579	(361,067)
4410 194th Criminal District Court	1,557,612	26,044	1,485,649	45,919	(461,848)
4415 195th Criminal District Court	1,443,193	18,279	1,327,170	97,744	(490,144)
4420 203rd Criminal District Court	1,402,308	1,604	1,360,080	40,624	(584,816)
4425 204th Criminal District Court	1,532,367	265	1,513,057	19,045	(623,328)
4430 265th Criminal District Court	1,288,575	18,357	1,229,639	40,579	(11,200)
4435 282nd Criminal District Court	1,587,199	15,236	1,528,452	43,511	(826,608)
4440 283rd Criminal District Court	1,503,291	8,138	1,281,473	213,680	(330,642)
4445 291st Criminal District Court	1,545,055	19,563	1,390,093	135,398	(506,290)
4450 292nd Criminal District Court	1,292,326	9,292	1,265,304	17,731	(357,587)
4455 363rd Criminal District Court	1,374,469	16,863	1,254,608	102,998	(413,168)
4460 Criminal District Magistrates	2,921,885	75	3,318,360	(396,550)	(665,986)
4461 Pretrial Release	8,439,544	654,381	7,377,656	407,507	980,662
4465 Staff Attorneys	1,028,432	3,487	1,319,583	(294,638)	(53,827)
4470 Criminal District Court Manager	1,372,236	42,423	1,600,561	(270,748)	(13,493)
4501 County Court at Law #1	661,164	1,295	646,223	13,645	(40,758)
4502 County Court at Law #2	883,197	18,167	584,008	281,022	114,441
4503 County Court at Law #3	648,467	16,269	564,978	67,220	(35,671)
4504 County Court at Law #4	703,642	4,881	618,513	80,248	(41,532)
4505 County Court at Law #5	803,306	51,677	724,717	26,913	(52,978)
4601 County Criminal Court #1	669,505	2,023	566,912	100,569	(64,607)
4602 County Criminal Court #2	934,804	10,903	786,549	137,352	24,049
4603 County Criminal Court #3	509,711	8,438	534,025	(32,753)	(31,055)
4604 County Criminal Court #4	855,380	11,525	790,374	53,481	(38,890)
4605 County Criminal Court #5	1,002,447	10,307	884,650	107,490	(144,391)
4606 County Criminal Court #6	987,434	11,951	1,118,046	(142,563)	(174,684)
4607 County Criminal Court #7	770,405	3,071	741,555	25,779	(160,906)
4608 County Criminal Court #8	888,102	4,351	868,956	14,795	(191,063)
4609 County Criminal Court #9	701,033	4,366	600,593	96,074	(72,045)
4610 County Criminal Court #10	976,461	16,673	916,157	43,632	(187,201)
4611 County Criminal Court #11	963,636	3,065	935,741	24,829	(132,315)
4615 County Criminal Court of Appeals	394,932	13	395,152	(233)	(23,309)
4616 County Criminal Court of Appeals #2	760,008	7,795	645,916	106,297	(5,971)

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 AUGUST 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF September 2025	ACTUAL YTD September 2025	FUNDS AVAILABLE September 2025	FUNDS AVAILABLE September 2024
4617 County Criminal Court - Magistrate	539	7	432	100	465
4620 County Criminal Court Manager	501,615	4,654	474,973	21,987	(67,819)
4701 Probate Court #1	1,497,939	1,898	1,609,864	(113,823)	(412,772)
4702 Probate Court #2	1,352,717	2,078	1,157,890	192,748	(74,790)
4703 Probate Court #3	1,581,118	5,525	1,489,388	86,205	176,383
4704 Investigators/Court Visitor Program	2,180,504	453	1,572,081	607,970	546,030
4705 Probate Associates	735,093	2,380	906,336	(173,623)	(200,557)
4811 J.P. 1-1	1,194,203	3,538	1,300,584	(109,919)	(119,437)
4812 J.P. 1-2	890,874	2,517	770,940	117,416	56,825
4821 J.P. 2-1	822,806	9,183	708,672	104,952	122,586
4822 J.P. 2-2	866,504	2,697	844,230	19,577	14,236
4831 J.P. 3-1	1,041,997	5,005	972,207	64,785	(83,984)
4832 J.P. 3-2	958,482	448	862,446	95,588	(12,478)
4841 J.P. 4-1	854,829	3,738	765,142	85,949	(19,310)
4842 J.P. 4-2	877,708	1,004	780,432	96,271	(49,311)
4851 J.P. 5-1	867,922	4,134	825,780	38,008	12,997
4852 J.P. 5-2	889,034	458	722,028	166,548	60,030
Subtotal Justice Administration	235,367,241	1,966,723	231,941,768	1,458,750	(5,184,512)
Health and Social Services					
5110 Employee Health Clinic	889,310	20,045	686,470	182,796	93,677
5111 Juvenile Administration	26,776,914	1,864,466	24,300,206	612,243	2,707,745
5112 Juvenile Psychological Service	3,038,702	-	1,927,914	1,110,788	3,172,283
5114 Juvenile-Detention Center	18,379,026	83,591	18,517,245	(221,810)	482,109
5115 Juvenile-Emergency Shelter	3,068,176	15,501	3,049,941	2,733	302,601
5116 Juvenile-Letot Center	4,426,669	6,095	4,395,034	25,540	(324,953)
5117 Juvenile-Youth Village	5,229,448	78,946	5,477,704	(327,202)	(385,301)
5118 Juvenile-Medlock Center	5,610,541	5,939	5,928,152	(323,549)	168,861
5119 Juvenile-Letot Residential Treatment Center	2,642,054	12,322	2,575,594	54,138	304,610
5120 Health Administration	4,824,173	57,312	4,166,518	600,344	(750,726)
5121 Environmental Health	2,347,821	107,820	1,973,222	266,779	329,141
5122 Public Health Lab	4,377,730	238,217	4,375,744	(236,231)	380,907
5123 Preventive Health	4,126,605	275,072	4,074,826	(223,293)	373,624
5124 Communicable Disease Control	1,070,906	34,645	921,948	114,312	103,855
5125 STD Clinic	2,789,216	68,578	2,935,311	(214,673)	(16,152)
5126 TB Clinic	3,034,354	29,719	3,109,457	(104,823)	318,051
5128 HHS - Finance Admin	1,416,648	39,080	1,613,480	(235,912)	(463,462)
5130 Budget Office Community Contracts	11,280,266	2,908,524	8,120,595	251,146	5,992,719
5140 CPS Program	4,239,273	1,487,176	2,552,453	199,644	3,326,900
5150 Child Nutrition Program	841,145	1,968	769,507	69,670	-
5170 Welfare Assistance	3,463,510	30,188	3,595,703	(162,380)	(1,095,777)
Subtotal Health and Social Services	113,872,487	7,365,202	105,067,025	1,440,260	15,020,713
Other Operating					
6340 Wilmer Substance Abuse Facility	322,733	1,258	312,973	8,502	11,368
6930 Cash Match for Grants	11,835,551	-	11,835,551	-	-
9910 Countywide Appropriations	24,581,392	4,109,401	17,920,186	2,551,806	7,210,590
9940 Reserves and Contingency	18,455,388	-	-	18,455,388	52,036,919
Subtotal Other Operating	55,195,064	4,110,659	30,068,710	21,015,695	59,258,876
9950 Emergency Reserves (a)	3,473,121	-	-	3,473,121	90,504,962
Grand Total	\$ 808,711,597.63	\$ 25,673,487	\$ 779,831,515	\$ 3,206,596	\$ 122,210,324
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	(824,846.30)
	\$ 3,473,121

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 SEPTEMBER 30, 2025**

Exhibit B-2

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF September 2025	ACTUAL YTD September 2025	FUNDS AVAILABLE September 2025
	(a)			
Road and Bridge				
2510 Road Precinct #1	8,946,174	\$ 1,501	\$ 1,616,569	\$ 7,328,104
2520 Road Precinct #2	9,768,674	21,028	3,402,527	6,345,119
2530 Road Precinct #3	9,347,055	351,916	4,515,124	4,480,015
2540 Road Precinct #4	8,660,707	423,204	3,706,238	4,531,265
2550 Road Reserves	33,568,125	389,663	32,023,029	1,155,433
Subtotal Road and Bridge	70,290,735	1,187,312	45,263,485	23,839,937
Permanent Improvement Fund				
0000 Default Cost Center	1,293,453	-	1,500,000	(206,547)
1022 GG-Operation Services- Facilities	14,231,806	948,624	4,500,625	8,782,557
9420 Facilities Projects	5,584,707	621,230	3,852,936	1,110,541
Subtotal Permanent Improvement Fund	21,109,967	1,569,854	9,853,562	9,686,551
Alternative Dispute Resolution				
4054 Alt.Dispute Resolution-Dept	1,761,940	32,734	1,231,206	498,000
9950 Emergency Reserves	4,679,280	-	-	4,679,280
Subtotal Alternative Dispute Resolution	6,441,220	32,734	1,231,206	5,177,280
Dallas County Historical Commission				
2080 Historical Commission	6,500	140	6,045	315
9950 Emergency Reserves	11,140	-	-	11,140
Subtotal Dallas County Historical Commission	17,640	140	6,045	11,455
Major Technology				
1090 IT Data Services	60,134,511	12,246,115	43,379,100	4,509,297
1095 IT - Countywide Maintenance	41,410,887	4,991,834	35,186,609	1,232,443
9410 IT Projects	2,732,818	35,306	208,830	2,488,682
Subtotal Major Technology	104,278,216	17,273,255	78,774,538	8,230,422
Major Projects Fund				
1022 GG-Operation Services- Facilities	45,296,163	3,666,154	38,100,890	3,529,119
1090 IT Data Services	728,165	55,049	(100,000)	773,116
2110 Public Works	10,830,793	168,344	8,643,013	2,019,436
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	388,534	-	388,084	450
2520 Professional/Consultant Fees	428,250	194,525	230,259	3,466
9101 Park & Open Space Adm	2,378,207	446,773	432,243	1,499,191
9410 IT Projects	7,171,936	-	84,420	7,087,516
9411 District #1 Community and Econ Development	1,458,122	-	-	1,458,122
9412 District #2 Community and Econ Development	1,892,902	(0)	978,232	914,670
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	-	877,632	3,122,368
9417 County New Directions Program	2,896,909	-	2,294,647	602,262
9420 Facilities Projects	72,631,303	19,230,931	22,873,936	30,526,436
9430 Public Works Projects	134,017,527	100,187,700	27,210,982	6,618,845
9910 Countywide Appropriations	14,843,178	349,568	33,060,277	(18,566,667)
Subtotal Major Projects Fund	303,212,390	124,549,445	135,897,088	42,765,857
Interest & Debt Retirement Fund				
7144 Limited Tax Refunding Bonds Series 2013	1,351,750	-	1,375,500	(23,750)
7147 Combination Tax and Parking Garage Revenue Certificate	15,337,725	-	14,777,150	560,575
7148 Certificates of Obligation, Series 2022	12,890,000	-	12,560,325	329,675
9950 Emergency Reserves	26,592,073	-	-	26,592,073
Subtotal Interest & Debt Retirement Fund	56,171,548	-	28,712,975	27,458,573
Major Grants				
9466 Major Grants	304,474,882	4,696,238	134,213,698	165,564,946
Subtotal Major Grants	304,474,882	4,696,238	134,213,698	165,564,946
HUD Section 8 Fund				
9467 HUD Section 8	112,971,220	227,254	71,158,131	41,585,835
Subtotal HUD Section 8 Fund	112,971,220	227,254	71,158,131	41,585,835
Charter School Grants				
9468 Charter School	10,575,486	17,811	7,574,130	2,983,546
Subtotal Charter School Grants	10,575,486	17,811	7,574,130	2,983,546
Law Library Fund				
9010 Library Assistance	2,027,482	14,507	1,293,968	719,007
Subtotal Law Library	2,027,482	14,507	1,293,968	719,007
Appellate Justice System				
4090 Appellate Justice System	780,292	-	346,877	433,415
9950 Emergency Reserves	461,597	-	-	461,597
Subtotal Appellate Justice System	1,241,889	-	346,877	895,012
Grand Total	\$ 992,812,674	\$ 149,568,551	\$ 514,325,702	\$ 328,918,421

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 SEPTEMBER 30, 2025 AND 2024

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES September 2025	ACTUAL MONTH OF September 2025	YTD ACTUAL + ENCUMBRANCES September 2025	BALANCE OF BUDGET September 2025	YTD ACTUAL + ENCUMBRANCES September 2024
10500 Road & Bridge	-	-	-	-	-	\$ 3,877,444
10501 Road & Bridge District 1	8,946,174	1,501	64,392	1,618,069	7,328,104	2,154,659
10502 Road & Bridge District 2	9,768,674	21,028	59,172	3,423,555	6,345,119	832,814
10503 Road & Bridge District 3	9,347,055	351,916	418,216	4,867,040	4,480,015	5,454,043
10504 Road & Bridge District 4	8,660,707	423,204	336,444	4,129,441	4,531,265	2,814,396
10505 Road Reserves	33,568,125	389,663	3,996,190	32,412,692	1,155,433	13,243,571
12000 General Fund	808,711,598	25,673,487	63,546,096	805,505,001	3,206,596	742,294,186
12100 County Emergency Reserves	-	-	-	-	-	-
12600 Permanent Improvement Fund	21,109,967	1,569,854	2,394,863	11,423,416	9,686,551	6,984,075
16200 Alternate Dispute Resolution	6,441,220	32,734	901,971	1,263,940	5,177,280	1,292,571
16800 Dallas County Historical Commission	17,640	140	-	6,185	11,455	493
19500 Major Technology Fund	104,278,216	17,273,255	4,180,899	96,047,794	8,230,422	64,639,120
19600 Major Projects	303,212,390	124,549,445	17,088,356	260,446,533	42,765,857	129,646,533
20500 Interest & Debt Retirement Fund	56,171,548	-	-	28,712,975	27,458,573	29,579,475
46600 Grants	304,474,882	4,696,238	9,775,475	138,909,936	165,564,946	132,984,834
46700 HUD Section 8	112,971,220	227,254	7,109,030	71,385,385	41,585,835	61,928,130
46800 Charter School Grants	10,575,486	17,811	623,693	7,591,941	2,983,546	12,254,645
47000 Law Library Fund	2,027,482	14,507	245,236	1,308,475	719,007	1,174,480
47100 Appellate Judicial System	1,241,889	-	14,746	346,877	895,012	111,508
Total	\$ 1,801,524,271	\$ 175,242,038	\$ 110,754,780	\$ 1,469,399,255	\$ 332,125,017	\$ 1,211,266,978

(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 SEPTEMBER 30, 2025 AND 2024**

Exhibit D

FUND	FY 2025 BUDGET	ACTUAL MONTH OF September 2025	TOTAL YTD REVENUE September 2025	BALANCE OF BUDGET September 2025	TOTAL YTD REVENUE September 2024
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ -
10501 Road & Bridge District 1	-	16,984	4,729,012	4,729,012	2,293,819
10502 Road & Bridge District 2	-	36,019	4,884,756	4,884,756	2,540,521
10503 Road & Bridge District 3	-	4,524	7,574,126	7,574,126	4,550,381
10504 Road & Bridge District 4	-	20,119	6,860,856	6,860,856	3,199,057
10505 Road Reserves	-	3,315,085	28,251,572	28,251,572	26,274,643
12000 General Fund	791,784,505	2,298,560	802,516,093	10,731,588	743,085,469
12100 County Emergency Reserves	-	83,500,000	83,500,000	83,500,000	-
12600 Permanent Improvement	8,499,432	90,839	8,768,824	269,392	14,833,099
16200 Alternate Dispute	1,230,000	173,073	1,556,308	326,308	1,654,020
16800 Historical Commission	-	42	597	597	1,326
19500 Major Technology	81,070,500	52,866	80,640,414	(430,086)	69,623,926
19600 Major Projects	135,399,468	5,245,253	141,010,472	5,611,004	145,896,743
20500 Debt Service	35,659,642	261,899	32,849,052	(2,810,590)	37,332,619
46400 American Rescue Plan	3,500,000	69,218	1,289,824	(2,210,176)	(297,275,010)
46600 Projected Federal Grants	115,609,044	11,321,012	116,937,229	1,328,185	163,168,206
46700 HUD Section 8	60,968,500	6,302,293	83,031,474	22,062,974	49,879,341
46800 Charter School Grants	9,529,205	946,162	7,662,182	(1,867,023)	8,712,109
47000 Law Library	1,580,000	226,531	1,907,905	327,905	1,805,873
47100 Appellate Judicial	340,000	33,507	551,345	211,345	371,988
TOTAL	\$ 1,273,935,506	\$ 113,913,985	\$ 1,414,522,043	\$ 140,586,537	\$ 977,948,129

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 SEPTEMBER 30, 2025 AND 2024**

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF September 2025	TOTAL YTD REVENUE September 2025	BALANCE OF BUDGET September 2025	TOTAL YTD REVENUE September 2024
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ 128,389	\$ 608,715,430	\$ (5,015,802)	\$ 553,751,314
Licenses, Permits and Registrations	29,900,000	82,598	31,190,112	1,290,112	31,567,186
Fines and Forfeitures	226,000	(547,689)	129,761	(96,239)	108,733
Use of Money and Property	15,399,000	1,744,513	16,404,652	1,005,652	24,178,411
Charges for Current Services - General Government	49,102,000	2,788,787	48,576,958	(525,042)	46,945,760
Charges for Current Services - Public Safety	10,571,500	851,088	11,128,623	557,123	10,900,913
Charges for Current Services - Judiciary	18,693,063	1,853,763	20,960,042	2,266,979	19,114,257
Reimbursements for Current Services - General Government	836,000	31,782	746,200	(89,800)	942,691
Reimbursements for Current Services - Public Safety	19,995,776	2,391,321	19,771,254	(224,522)	20,671,839
Reimbursements for Current Services - Judicial	4,467,736	63,422	4,347,876	(119,860)	6,628,630
Reimbursements for Current Services - Health	12,513,561	124,132	9,525,052	(2,988,509)	10,014,869
Intergovernmental - General Government	1,511,500	847,697	2,501,413	989,913	1,461,241
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	168,921	1,215,199	177,699	1,125,074
Intergovernmental - Health and Welfare	178,000	12,090	232,740	54,740	273,157
Miscellaneous	1,156,000	198,208	2,737,579	1,581,579	2,813,544
Interfund Transfers	10,606,637	(8,440,460)	22,179,322	11,572,685	11,928,851
TOTAL	\$ 791,784,505	\$ 2,298,560	\$ 802,516,093	\$ 10,731,588	\$ 743,085,469

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

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

**DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF SEPTEMBER 30, 2025 AND 2024**

ASSETS	September 30, 2025	September 30, 2024
Cash and Investments	\$ 187,763,422 (c)	\$ 326,828,506 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	628,000 (a)	925,000 (a)
Subtotal Net Receivables	628,000	925,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	675,763	972,763
Prepayments and other assets	0	208,028
TOTAL ASSETS	<u>\$ 188,501,056</u>	<u>\$ 328,071,168</u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	14,476,949 (b)	23,487,870 (b)
Due to Other Governmental Units	60,047,746 (c)	154,989,269 (c)
TOTAL LIABILITIES	74,524,695	178,477,139
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	61,872	269,899
Projects	36,483,683	72,862,050
Projects - Encumbrances	1,447,845	792,078
Other - Encumbrances	18,186,357	1,269,930
UNRESERVED		
General Fund	-	-
Other Funds	57,796,606	74,400,071
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u>\$ 188,501,056</u>	<u>\$ 328,071,168</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 September 30, 2025 including accrued interest, \$59,939,867 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 SEPTEMBER 30, 2025 AND 2024

Exhibit F

FUND	BEGINNING BALANCE September 2025	ACTUAL MONTH OF September 2025	ENDING BALANCE September 2025	ENDING BALANCE September 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 82,614	\$ 61,864	\$ 144,478	\$ 125,094
17000 Return Check Collection	(73,096)	(1,798)	(74,895)	(78,365)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	64,788,939	(415,320)	64,373,618	165,868,181
	<u>64,871,879</u>	<u>(355,255)</u>	<u>64,516,624</u>	<u>165,988,333</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,397,573	63,208	2,460,780	2,344,508
20100 Technology Fund	528,270	13,318	541,588	407,437
20200 Local Government Fund	19,419,937	(50,601)	19,369,335	18,965,962
20300 Local Official Fund	33,606,111	(962,177)	32,643,933	34,497,139
20400 Record Management Fund	16,771,765	(306,020)	16,465,746	20,487,651
50000 Payroll	(19,016,447)	32,561,759	13,545,312	8,876,770
53400 DA - Restitution	553,963	92,064	646,027	517,407
53800 DA - Check Processing	185,527	(21,155)	164,372	167,497
54700 DA - State Forfeitures/Other	162,429	167	162,596	158,512
70400 Unallocated Tax	690,902	274	691,177	690,902
	<u>55,300,029</u>	<u>31,390,838</u>	<u>86,690,867</u>	<u>87,113,786</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	32,090,697	(59,340)	32,031,357	68,801,802
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>33,535,994</u>	<u>(59,340)</u>	<u>33,476,654</u>	<u>70,647,110</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>\$ 156,787,179</u>	<u>\$ 30,976,243</u>	<u>\$ 187,763,422</u>	<u>\$ 326,828,506</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 September 30, 2025 including accrued interest, \$59,939,867 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 SEPTEMBER 30, 2025 AND 2024

Exhibit G

FUND	ENCUMBRANCES September 2025	ACTUAL MONTH OF September 2025	YTD ACTUAL + ENCUMBRANCES September 2025	YTD ACTUAL + ENCUMBRANCES September 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ (61,728)	\$ (19,228)	\$ 756
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	15,504,759	638,245	89,424,903	162,214,705
	<u>15,504,759</u>	<u>576,518</u>	<u>89,405,675</u>	<u>162,215,461</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	19,330	32,919	534,259	447,859
20100 Technology Fund	600	-	678	100,747
20200 Local Government Fund	262,849	528,605	4,847,361	4,837,415
20300 Local Official Fund	776,018	2,189,223	14,799,513	5,556,094
20400 Record Management Fund	1,622,800	1,057,600	13,670,353	10,263,351
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	(34,067)	1,408,332	1,944,824
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	29,316	153,165	107,488
54700 DA - State Forfeitures/Other	-	-	724	2,415
	<u>2,681,597</u>	<u>3,803,594</u>	<u>35,414,386</u>	<u>23,260,193</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking Series 2016	16,305	-	416,305	631,767
44200 Certificates of Obligation, Series 2022	1,431,540	65,667	37,396,833	30,631,400
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>1,447,845</u>	<u>65,667</u>	<u>37,813,138</u>	<u>31,263,167</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>1,447,845</u>	<u>65,667</u>	<u>37,813,138</u>	<u>31,263,167</u>
Total	<u>\$ 19,634,201</u>	<u>\$ 4,445,779</u>	<u>\$ 162,633,199</u>	<u>\$ 216,738,821</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 SEPTEMBER 30, 2025 AND 2024**

Exhibit H

FUND	ACTUAL MONTH OF September 2025	TOTAL YTD REVENUE September 2025	TOTAL YTD REVENUE September 2024
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	(1,798)	9,150	(10,425)
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	69,218	1,289,824	(297,275,010)
	<u>67,419</u>	<u>1,298,975</u>	<u>(297,285,434)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	89,339	656,828	700,402
20100 Technology Fund	13,318	136,743	134,502
20200 Local Government Fund	307,404	4,955,736	4,552,830
20300 Local Official Fund	2,002,988	13,749,846	13,259,320
20400 Record Management Fund	752,207	8,643,183	8,745,954
50000 Payroll	-	-	-
53400 DA - Restitution	57,997	1,536,952	2,287,518
53800 DA - Check Processing	8,161	150,040	94,677
54700 DA - State Forfeitures/Other	167	3,990	7,918
	<u>3,231,581</u>	<u>29,833,318</u>	<u>29,783,120</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>\$ 3,299,000</u>	<u>\$ 31,132,292</u>	<u>\$ (267,502,314)</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 September 30, 2025 including accrued interest, \$59,939,867 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 SEPTEMBER 30, 2025

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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>\$ 179,530,000</u>	<u>\$ 60,413,600</u>	<u>\$ 239,943,600</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 SEPTEMBER 30, 2025 AND 2024

Exhibit J

FUND	BEGINNING BALANCE September 2025	ACTUAL MONTH OF September 2025	ENDING BALANCE September 2025	ENDING BALANCE September 2024
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 4,030,505	\$ 6,027,564	\$ 10,058,069	\$ 12,539,807
13000 Election Fund-Special	102,789	238,175	340,964	309,690
16600 State Report Interest Fund	1,191,335	555,071	1,746,406	1,614,820
50100 County Clerk-Special	25,470,232	326,716	25,796,947	24,276,855
50200 County Clerk-Trust	36,947,479	296,008	37,243,487	33,900,035
50300 District Clerk-Special	10,131,434	13,398	10,144,832	10,072,737
50400 District Clerk-Trust	40,316,921	2,211,171	42,528,092	57,016,400
50500 Sheriff-Special	466,906	(224,649)	242,257	254,949
50600 County Clerk Special Trust Fund	32,034,136	172,457	32,206,593	32,716,514
53200 Escrow Fund	19,472,781	(1,491,744)	17,981,037	21,582,832
53400 DA - Restitution	553,963	92,064	646,027	517,407
53700 Youth Village Special Fund	514	1	515	502
54200 DA - Police Agencies	44,569	47	44,616	43,274
54300 Adult Probation-Restitution	1,871,659	2,077	1,873,736	2,377,597
54400 DA - Attorney General	32,297	35	32,332	31,343
54500 DA - Unadjudicated-Gambling	69,651	75	69,726	67,613
54600 DA - Forfeitures-Narcotics	378,965	390	379,355	152,836
55000 Justice of the Peace 1-1 Special	508,385	1,374	509,759	506,332
55100 Justice of the Peace 1-2 Special	153,136	1,372	154,507	150,599
55300 Justice of the Peace 3-3 Special	-	-	-	-
55400 Justice of the Peace 2-1 Special	427,958	640	428,598	432,793
55500 Justice of the Peace 2-2 Special	43,654	1,525	45,179	34,479
55600 Justice of the Peace 3-1 Special	66,876	37,630	104,506	54,230
55700 Justice of the Peace 3-2 Special	257,086	6,581	263,667	250,002
55900 Justice of the Peace 4-1 Special	81,527	(3,507)	78,020	63,623
56000 Justice of the Peace 4-2 Special	51,719	247	51,966	45,641
56100 Justice of the Peace 5-1 Special	46,427	30,197	76,624	44,147
56200 Justice of the Peace 5-2 Special	280,468	10,316	290,784	282,191
57000 Dallas County Housing Fin.	83,888	87	83,975	81,479
57100 Dallas County Housing Fin.	1,180,045	1,371	1,181,417	1,143,668
58000 Constable 1 Special Fund No. 580	63,640	(33,655)	29,985	51,538
58100 Constable 2 Special Fund No. 581	(529)	1,774	1,246	3,456
58200 Constable 3 Special Fund No. 582	87,678	10,407	98,086	87,823
58400 Constable 4 Special Fund No. 584	(888)	-	(888)	28,689
58600 Constable 5 Special Fund No. 586	1,377	11,188	12,565	4,013
60000 DCS - Administration	28,204,209	151	28,204,360	28,162,939
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	101,494	-	101,494	113,096
80700 District Attorney Check Collection	187,340	-	187,340	406,745
80800 Child Support Clearing	29,120	(16,449)	12,671	2,346
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	\$ 204,970,807	\$ 8,280,105	\$ 213,250,912	\$ 229,425,101

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