



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

September 25, 2026

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 August 31, 2026

Summary of Cash and Investments: Budgeted Funds as of August 31, 2026	A
Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund for the eleven months ended August 31, 2026	B
Funds Available Analysis for the eleven months ended August 31, 2026	C
Appropriations: Budget/Actual: Tax and Fee Funds for the eleven months ended August 31, 2026	D
Revenue: Budget/Actual: Tax and Fee Funds for the eleven months ended August 31, 2026	E
Revenue: Budget/Actual: General Fund for the eleven months ended August 31, 2026	F

Balance Sheet: Funds Not Budgeted as of August 31, 2026

Summary of Cash and Investments: Funds Not Budgeted as of August 31, 2026	G
Appropriations: Funds Not Budgeted for the eleven months ended August 31, 2026	H
Revenue: Funds Not Budgeted for the eleven months ended August 31, 2026	I

Summary of County Bonded Indebtedness as of August 31, 2026

J

Summary of Cash and Investments: Fiduciary and Agency Funds as of August 31, 2026

K

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 Timothy Hicks at 214-653-6470 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 AUGUST 31, 2026 AND 2025**

ASSETS	<u>August 31, 2026</u>	<u>August 31, 2025</u>
Cash and Investments	\$ 760,013,828	\$ 665,883,370
Inventories, Stock Room	3,161,190	4,614,462
Net Receivables - County Taxes	12,335,126	11,767,528
Net Receivables - Other	<u>16,736,000 (a)</u>	<u>18,693,000 (a)</u>
Subtotal Net Receivables	29,071,126	30,460,528
Due from Other Governmental Units	<u>8,506,714</u>	<u>3,472,837</u>
Total Receivables	37,577,840	33,933,365
Prepayments and other assets	<u>497,424</u>	<u>525,922</u>
TOTAL ASSETS	<u><u>\$ 801,250,282</u></u>	<u><u>\$ 704,957,119</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	85,356,273 (b)	49,483,170 (b)
Due to Other Governmental Units	<u>61,523,370</u>	<u>53,897,800</u>
TOTAL LIABILITIES	146,879,643	103,380,969
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	3,658,614	5,140,384
Projects	126,500,580	145,568,134
General Fund - Encumbrances	25,248,008	26,140,069
Projects - Encumbrances	167,509,071	150,944,610
Other - Encumbrances	9,652,808	10,124,122
UNRESERVED		
General Fund	123,838,668	162,302,553
Emergency Reserves	87,000,000	
Other Funds	<u>110,962,890</u>	<u>101,356,277</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 801,250,282</u></u>	<u><u>\$ 704,957,119</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, 2025.

(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 eleven months ended August 31, 2026. Expected and budgeted revenue for Fiscal 2026 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the eleven months ended August 31, 2026. 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 AUGUST 31, 2026 AND 2025

Exhibit A

FUND		BEGINNING BALANCE August 2026	ACTUAL MONTH OF August 2026	ENDING BALANCE August 2026	ENDING BALANCE August 2025
GOVERNMENTAL FUNDS:					
Major Funds:					
12000	General Fund	\$ 208,110,694	\$ (43,449,086)	\$ 164,661,608	\$ 183,296,520
12100	County Emergency Reserves	87,000,000	-	87,000,000	-
12400	Jury Fund	-	-	-	-
19600	Major Projects	369,155,697	(11,769,352)	357,386,345	358,196,978
20500	Interest & Debt Retirement Fund	51,757,814	(19,784,682)	31,973,132	27,148,764
	Interest and Debt Retirement - Certificates				
20501	of Obligation, Series 2026	7,261	-	7,261	-
	Interest and Debt Retirement - Limited Tax				
20502	Refunding Bonds, Series 2026	8,846	-	8,846	-
46600	Projected Federal Grants	(354,746)	(1,605,247)	(1,959,993)	(6,035,033)
		<u>715,685,567</u>	<u>(76,608,367)</u>	<u>639,077,200</u>	<u>562,607,229</u>
Other Non-Major Governmental Funds:					
Special Revenue Funds:					
10500	Road & Bridge	-	-	-	-
10501	Road & Bridge District 1	10,360,216	(456,640)	9,903,577	6,040,624
10502	Road & Bridge District 2	15,620,996	(23,019)	15,597,977	9,192,899
10503	Road & Bridge District 3	7,010,376	(1,146,529)	5,863,847	681,587
10504	Road & Bridge District 4	11,441,557	(336,418)	11,105,139	5,608,603
10505	Road Reserves	18,380,430	1,921,901	20,302,331	36,938,226
12600	Permanent Improvement Fund	14,368,637	(441,346)	13,927,291	16,525,568
16200	Alternate Dispute Resolution	5,116,960	96,857	5,213,817	7,700,138
16800	Dallas County Historical Commission	4,544	10	4,553	9,895
19500	Major Technology Fund	32,445,719	(5,015,005)	27,430,715	11,281,396
46700	HUD Section 8	3,801,204	1,767,503	5,568,707	5,111,756
46800	Charter School Grants	1,947,524	(458,122)	1,489,401	(115,702)
47000	Law Library Fund	2,784,731	78,547	2,863,279	2,440,629
47100	Appellate Judicial System	1,565,473	100,521	1,665,994	1,860,524
		<u>124,848,368</u>	<u>(3,911,740)</u>	<u>120,936,629</u>	<u>103,276,141</u>
Total Governmental Funds Cash and Investments		<u>\$ 840,533,935</u>	<u>\$ (80,520,107)</u>	<u>\$ 760,013,828</u>	<u>\$ 665,883,370</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**

Exhibit B

**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2026**

	BUDGET FY 2026	ACTUAL YTD August 2026	BALANCE OF BUDGET FY 2026	ACTUAL YTD August 2025
REVENUES				
Property taxes	\$ 646,147,000	\$ 649,757,007	\$ (3,610,007)	\$ 608,587,041
Licenses and permits	32,000,000	31,484,210	515,790	31,107,514
Fines and forfeitures	151,000	693,074	(542,074)	677,450
Use of Money and Property	15,295,000	16,054,078	(759,078)	14,660,139
Charges for current services	80,286,226	79,296,783	989,443	75,171,986
Reimbursement for Current Services	38,547,658	35,545,466	3,002,192	31,779,726
Intergovernmental revenues	4,733,130	3,856,997	876,133	5,074,524
Miscellaneous	905,500	2,057,079	(1,151,579)	2,539,372
Interfund Transfers	10,205,121	6,548,062	3,657,059	30,619,782
Total revenues	<u>828,270,635</u>	<u>825,292,754</u>	<u>2,977,881</u>	<u>800,217,533</u>
EXPENDITURES				
Current:				
General Government	149,600,592	112,499,965	37,100,628	101,457,971
Community Services	1,332,314	821,670	510,644	847,910
Law Enforcement	301,636,012	292,308,228	9,327,784	277,074,098
Justice Administration	245,770,249	226,580,121	19,190,128	213,336,138
Health and Social Services	114,033,788	94,203,440	19,830,348	94,399,249
Other Operating	40,151,483	28,367,102	11,784,381	29,170,053
Total expenditures	<u>852,524,439</u>	<u>754,780,526</u>	<u>97,743,912</u>	<u>716,285,419</u>
Excess (deficiency) of revenues over (under) expenditures	(24,253,804)	70,512,228	-	83,932,114
Fund balances - beginning	141,539,000	141,539,000	-	153,867,000
Fund balances - ending (a)	<u>\$ 117,285,196</u>	<u>\$ 212,051,228</u>	<u>\$ -</u>	<u>\$ 237,799,114</u>

(a) Fund Balance includes Fund 12100 emergency reserves.

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2026**

Exhibit C

DEPARTMENT	BUDGET FY 2026 (a)	ENCUMBRANCES AS OF August 2026	ACTUAL YTD August 2026	FUNDS AVAILABLE August 2026	FUNDS AVAILABLE August 2025
General Government					
1010 GG-County Judge	\$ 907,464	\$ -	\$ 848,330	\$ 59,133	\$ 253,677.71
1011 Truancy Courts	867,006	34,415	774,054	58,537	204,859
1016 Planning and Development	735,050	1,314	621,307	112,429	(95,144)
1020 GG-Commissioners Court Administrator	2,797,009	(75,999)	2,195,245	677,762	(128,111)
1021 GG-Operation Services-Engineering	2,445,847	140,971	955,305	1,349,571	199,564
1022 GG-Operation Services- Facilities	36,212,614	4,122,393	24,906,622	7,183,599	5,759,007
1023 GG-Operation Services- Comm/Central Svcs	7,867,993	2,016,542	4,478,360	1,373,091	662,151
1024 GG-Operations Services-Records Mgt	1,350,634	113,815	996,309	240,510	29,249
1027 GG-Operations-Auto Service Center	14,819,183	5,325,736	5,797,541	3,695,906	519,135
1035 GG- Tax Assessor/Collector	19,748,462	1,581	19,239,320	507,561	474,459
1040 Human Resource/Civil Service	7,506,944	92,273	7,080,563	334,108	894,862
1045 Record Bldg Fitness	153,989	229	138,263	15,496	257,568
1047 Records Building Cafe	1,371,116	205,482	427,910	737,724	935,009
1050 GG-County Treasurer	1,892,665	38,420	1,844,308	9,938	172,566
1060 Office of Budget and Evaluation	1,713,198	12,212	1,401,343	299,643	152,381
1070 GG-County Auditor	8,632,816	257,512	6,251,663	2,123,641	3,112,354
1075 Fiscal Services	3,091,737	23,107	2,740,791	327,840	1,000
1076 Accounts Payable	-	-	-	-	4,635
1077 Payroll	-	-	-	-	500
1080 GG-Purchasing	2,188,387	1,987	1,971,203	215,197	596,601
1082 Small Business Enterprise SBE	1,163,495	4,254	800,924	358,317	157,036
1085 ERP Transformation Office	6,180,129	39,682	4,269,068	1,871,378	13,298
1210 Elections	11,929,387	687,231	9,558,526	1,683,630	2,681,888
1215 Election Contract Operations	16,025,468	690,832	15,203,012	131,624	1,512,339
Subtotal General Government	149,600,592	13,733,990	112,499,965	23,366,637	18,370,883
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	719,366	271,821	366,163	81,382	328,216
2060 Veterans Service	612,948	1,906	455,507	155,535	78,814
Subtotal Community Services	1,332,314	273,727	821,670	236,917	407,030
Law Enforcement					
3110 Executive	2,277,303	458	2,142,676	134,169	6,516
3113 Internal Affairs	1,399,855	-	1,424,934	(25,079)	106,042
3114 Compliance	607,927	50	547,829	60,049	97,857
3121 General Services	1,956,034	-	1,654,716	301,318	(4,157)
3122 Personnel	1,704,151	600	1,648,747	54,803	97,430
3123 Training	4,782,413	48,979	4,370,027	363,407	244,323
3124 Communications	2,599,974	388	2,577,257	22,330	88,327
3125 Fiscal	4,820,659	217,530	4,452,119	151,010	834,322
3126 Photo Lab	326,593	6,390	298,424	21,779	87,742
3128 Bonds	2,888,955	11,902	3,083,565	(206,512)	197,438
3129 Bailiff	14,904,372	1,700	15,077,829	(175,157)	(1,154,630)
3130 Warrants	6,015,456	17,987	5,929,550	67,919	(125,103)
3131 Fugitive Transportation	2,316,359	-	2,290,560	25,799	57,092
3132 Civil	502,578	514	498,316	3,748	19,545
3134 Criminal Investigation	4,107,205	3,074	4,010,140	93,990	728,896
3136 FLEET	1,738,071	33,021	1,626,503	78,547	16,786
3137 Freeway Management Program	13,904,544	7,290	14,074,526	(177,271)	166,722
3140 Detention Services	2,415,192	203	2,221,400	193,589	(634,904)
3141 North Tower	41,236,713	10,313	40,039,207	1,187,194	(4,177,160)
3142 West Tower	28,972,622	45,194	29,299,470	(372,043)	(5,641,744)
3147 Central Intake	18,191,892	54,107	18,001,601	136,184	(2,109,637)
3148 South Tower	30,586,654	14,919	31,244,701	(672,966)	(6,071,082)
3150 Classification and Release	31,027,478	29,513	31,021,215	(23,250)	(776,959)
3152 Central Kitchen	15,665,638	566,427	14,959,386	139,826	1,115,332
3153 Central Laundry	2,783,385	21,282	2,807,471	(45,368)	(200,329)
3155 Jail Medical	15,654,816	3,446	14,812,692	838,677	(974,077)
3156 Court Security	1,834,980	-	1,872,070	(37,091)	86,268
3158 Data Management Unit Dispositions	762,728	-	808,639	(45,911)	(58,581)
3159 CJIS Compliance & Technology	3,025,497	305,100	2,287,382	433,014	(149,863)
Subtotal Sheriff	259,010,043	1,400,388	255,082,953	2,526,701	(18,127,589)
3210 Constable Precinct #1	3,409,246	19,234	3,031,000	359,012	401,670
3220 Constable Precinct #2	2,145,899	27,486	2,069,360	49,054	156,234
3230 Constable Precinct #3	2,677,617	97,582	2,366,383	213,651	250,285
3240 Constable Precinct #4	2,891,952	23,028	2,577,219	291,705	417,923
3250 Constable Precinct #5	2,463,220	14,921	2,502,752	(54,454)	(177,174)
Subtotal Constable	13,587,933	182,251	12,546,714	858,969	1,048,939
3311 Crime Lab	12,355,211	326,854	9,436,906	2,591,451	2,961,912
3312 Medical Examiner	12,087,322	148,372	10,957,133	981,817	770,741
3313 Breath Alcohol Program	376,479	370	333,759	42,351	41,508
Subtotal Institute of Forensic Sciences	24,819,012	475,595	20,727,798	3,615,620	3,774,160
3020 Community Supervision	1,996,240	168,593	1,733,250	94,397	113,362
3030 Public Service Program	1,863,614	2,018	1,955,326	(93,730)	118,744
3043 Unincorporated Area Services	359,169	56,168	262,188	40,814	87,616
Subtotal Law Enforcement	301,636,012	2,285,013	292,308,228	7,042,771	(12,984,768)

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2026**

Exhibit C

DEPARTMENT	BUDGET FY 2026 (a)	ENCUMBRANCES AS OF August 2026	ACTUAL YTD August 2026	FUNDS AVAILABLE August 2026	FUNDS AVAILABLE August 2025
Justice Administration					
4001 Building Security	14,030,532	122,157	13,230,025	678,350	677,377
4002 Emergency Management	1,124,501	18,946	932,851	172,704	264,127
4003 Fire Marshal	3,657,352	104,166	3,357,512	195,674	69,275
4011 District Attorney	68,898,984	152,657	67,262,745	1,483,583	1,662,496
4012 DA-Special Allocation	-	-	-	-	133,049
4013 Drug Court Program	451,612	139	276,412	175,061	151,600
4014 Jail Diversion	1,581,599	97,585	1,210,216	273,798	394,521
4015 Divert Court Department	386,423	16,387	221,783	148,253	240,461
4016 S.T.A.C. Court	100,075	1,763	86,157	12,155	2,604
4020 District Clerk	15,861,638	11,402	15,981,611	(131,375)	564,420
4031 County Clerk	14,157,448	10,748	13,023,309	1,123,391	(513,235)
4032 County Clerk-Collections	1,236,579	-	955,751	280,828	353,138
4033 Truancy Courts Clerks	877,512	-	803,151	74,361	52,624
4040 Public Defender	23,690,607	182,222	22,368,730	1,139,656	(445,657)
4051 District Court Administration	359,158	796	368,943	(10,581)	372,286
4056 Domestic Relations Office Administration	3,702,152	599	3,189,620	511,933	527,439
4060 Jury Service	3,788,474	58,169	3,028,458	701,847	729,673
4065 Grand Jury Service	302,000	-	275,958	26,042	26,656
4071 5th Court of Appeals	297,432	-	187,020	110,412	348,301
4072 First Admin. Judicial Region	171,798	-	168,947	2,851	-
4080 Court Cost Miscellaneous	369,036	-	367,833	1,203	44,522
4110 14th Civil District Court	388,903	-	348,075	40,827	161,896
4115 44th Civil District Court	362,135	152	299,752	62,231	149,242
4120 68th Civil District Court	360,266	436	312,706	47,124	130,921
4125 95th Civil District Court	430,876	-	339,286	91,590	136,132
4130 101st Civil District Court	369,347	1,794	270,782	96,771	189,217
4135 116th Civil District Court	368,074	-	334,331	33,743	114,458
4140 134th Civil District Court	368,830	267	317,289	51,274	169,174
4145 160th Civil District Court	334,076	-	295,484	38,592	135,011
4150 162nd Civil District Court	328,012	-	297,937	30,076	119,415
4155 191st Civil District Court	391,255	320	276,940	113,995	209,069
4160 192nd Civil District Court	356,564	984	307,514	48,066	144,285
4165 193rd Civil District Court	323,554	-	276,708	46,846	152,145
4170 298th Civil District Court	360,288	-	328,876	31,412	178,932
4175 Civil District Masters	417,639	-	388,830	28,809	26,861
4180 Civil Tax Court	427,011	1,685	375,571	49,755	72,354
4210 254th Family Court	665,270	3,868	507,197	154,205	331,559
4215 255th Family Court	678,208	89	574,486	103,632	229,879
4220 256th Family Court	704,655	2,679	566,389	135,587	187,823
4225 301st Family Court	810,754	1,978	646,401	162,375	191,984
4230 302nd Family Court	680,158	-	556,042	124,116	258,502
4235 303rd Family Court	693,898	4,641	593,058	96,199	230,885
4240 330th Family Court	714,193	1,509	594,831	117,853	261,965
4250 IV-D Court	757,938	45,973	482,110	229,855	320,972
4310 304th Juvenile Court	2,704,451	10,657	2,463,527	230,267	74,781
4320 305th Juvenile Court	2,331,901	55,040	1,898,726	378,135	387,368
4401 Criminal District Court #1	1,277,339	-	968,428	308,912	61,906
4402 Criminal District Court #2	1,309,647	4,184	1,200,584	104,878	69,848
4403 Criminal District Court #3	1,493,627	733	1,387,680	105,214	166,827
4404 Criminal District Court #4	1,515,395	37,482	1,350,858	127,055	166,167
4405 Criminal District Court #5	1,497,676	397	1,369,948	127,331	279,445
4406 Criminal District Court #6	1,723,584	2,956	1,535,648	184,980	156,306
4407 Criminal District Court #7	1,624,470	9,345	1,455,135	159,989	50,204
4410 194th Criminal District Court	1,492,809	2,371	1,360,053	130,384	21,474
4415 195th Criminal District Court	1,334,732	13,255	1,168,133	153,344	47,511
4420 203rd Criminal District Court	1,528,855	250	1,292,823	235,782	84,388
4425 204th Criminal District Court	1,573,491	206	1,470,796	102,488	170,507
4430 265th Criminal District Court	1,270,783	3,894	1,159,044	107,845	105,130
4435 282nd Criminal District Court	1,509,520	1,475	1,398,210	109,835	133,955
4440 283rd Criminal District Court	1,736,159	15,965	1,539,838	180,357	322,494
4445 291st Criminal District Court	1,502,273	5,076	1,398,848	98,349	78,159
4450 292nd Criminal District Court	1,434,532	6,228	1,301,214	127,089	161,226
4455 363rd Criminal District Court	1,324,853	10,557	1,223,952	90,343	120,658
4460 Criminal District Magistrates	3,687,729	7,903	3,358,881	320,946	(120,858)
4461 Pretrial Release	8,393,287	287,253	6,873,613	1,232,420	996,991
4465 Staff Attorneys	1,340,824	7,541	1,116,071	217,211	(190,801)
4470 Criminal District Court Manager	2,460,365	89,313	2,198,881	172,172	(111,251)
4501 County Court at Law #1	688,685	1,006	615,140	72,539	65,253
4502 County Court at Law #2	925,442	15,892	1,019,930	(110,380)	387,827
4503 County Court at Law #3	615,473	-	550,932	64,541	108,091
4504 County Court at Law #4	711,456	-	616,686	94,771	129,692
4505 County Court at Law #5	543,014	-	514,630	28,384	82,728
4601 County Criminal Court #1	745,710	-	687,248	58,462	140,041
4602 County Criminal Court #2	934,835	6,035	887,261	41,539	194,680
4603 County Criminal Court #3	778,092	1,092	641,345	135,655	11,920
4604 County Criminal Court #4	885,850	2,502	834,197	49,151	109,001
4605 County Criminal Court #5	1,009,883	-	916,498	93,385	187,952
4606 County Criminal Court #6	1,435,401	3,387	1,363,913	68,101	(47,826)
4607 County Criminal Court #7	828,436	-	762,259	66,177	82,506
4608 County Criminal Court #8	1,053,764	1,410	959,036	93,318	101,046
4609 County Criminal Court #9	887,997	4,325	651,201	232,471	139,197

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2026**

Exhibit C

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF August 2026	ACTUAL YTD August 2026	FUNDS AVAILABLE August 2026	FUNDS AVAILABLE August 2025
(a)					
4610 County Criminal Court #10	960,232	5,243	922,777	32,212	114,580
4611 County Criminal Court #11	1,027,532	2,795	950,285	74,453	104,783
4615 County Criminal Court of Appeals	597,823	60	415,010	182,752	31,849
4616 County Criminal Court of Appeals #2	745,419	3,630	574,485	167,304	153,633
4617 County Criminal Court - Magistrate	1,445	-	337	1,108	197
4620 County Criminal Court Manager	721,346	38,547	596,316	86,483	62,922
4701 Probate Court #1	1,467,335	13,653	1,362,598	91,084	18,206
4702 Probate Court #2	1,669,510	2,122	1,514,401	152,987	311,528
4703 Probate Court #3	1,909,920	5,863	1,591,187	312,871	210,852
4704 Investigators/Court Visitor Program	2,200,762	13,555	1,610,554	576,653	723,010
4705 Probate Associates	752,704	-	732,044	20,660	(107,641)
4811 J.P.- 1-1	1,199,167	2,943	1,138,533	57,691	(13,362)
4812 J.P.- 1-2	860,819	185	751,680	108,954	185,775
4821 J.P.- 2-1	849,299	23,353	763,818	62,128	160,225
4822 J.P.- 2-2	844,058	450	776,173	67,436	97,361
4831 J.P.- 3-1	1,031,278	1,933	925,018	104,326	142,166
4832 J.P.- 3-2	900,288	438	821,400	78,449	160,709
4841 J.P.- 4-1	855,413	3,520	800,201	51,692	147,659
4842 J.P.- 4-2	1,004,574	7,717	743,913	252,944	152,141
4851 J.P.- 5-1	840,393	1,165	819,677	19,551	110,770
4852 J.P.- 5-2	881,777	2,574	670,918	208,285	223,275
Subtotal Justice Administration	245,770,249	1,581,584	226,580,121	17,608,544	17,673,542
Health and Social Services					
5110 Employee Health Clinic	882,164	2,703	812,160	67,301	239,231
5111 Juvenile Administration	22,825,855	1,325,781	20,064,189	1,435,886	2,089,970
5112 Juvenile Psychological Service	3,611,876	-	3,293,797	318,079	1,332,994
5114 Juvenile-Detention Center	19,684,941	187,657	18,119,589	1,377,695	1,247,214
5115 Juvenile-Emergency Shelter	2,945,505	2,271	2,675,004	268,231	279,627
5116 Juvenile-Letot Center	4,175,668	29,537	4,011,214	134,918	350,869
5117 Juvenile-Youth Village	5,321,953	17,791	5,261,931	42,231	96,271
5118 Juvenile-Medlock Center	5,833,437	10,031	5,680,565	142,841	172,111
5119 Juvenile-Letot Residential Treatment Center	2,326,312	10,480	2,116,095	199,738	225,844
5120 Health Administration	5,003,310	167,619	3,246,173	1,589,518	1,249,117
5121 Environmental Health	2,422,868	65,686	1,928,671	428,511	472,253
5122 Public Health Lab	4,699,522	233,920	4,114,681	350,921	(48,112)
5123 Preventive Health	4,178,915	274,102	3,592,353	312,460	402,625
5124 Communicable Disease Control	1,084,473	4,544	1,070,335	9,595	240,114
5125 STD Clinic	3,312,819	124,069	2,671,476	517,274	153,518
5126 TB Clinic	3,239,606	18,737	2,818,473	402,395	297,886
5127 HHS - South Dallas Satellite Clinic	858,033	60,366	350,569	447,098	-
5128 HHS - Finance Admin	1,528,599	45,660	1,527,338	(44,398)	(39,415)
5130 Budget Office Community Contracts	10,711,123	523,481	4,802,042	5,385,600	4,777,216
5140 CPS Program	5,076,449	1,663,098	2,252,077	1,161,273	372,062
5150 Child Nutrition Program	915,948	20,145	518,154	377,649	280,036
5170 Welfare Assistance	3,394,411	15,214	3,276,555	102,642	381,435
Subtotal Health and Social Services	114,033,788	4,802,893	94,203,440	15,027,455	14,572,864
Other Operating					
6340 Wilmer Substance Abuse Facility	336,918	11,742	328,947	(3,771)	25,372
6930 Cash Match for Grants	11,835,551	-	11,835,551	-	-
9010 Consolidated Services - Law Library	1,202	-	-	1,202	-
9910 Countywide Appropriations	26,011,288	2,553,359	16,202,604	7,255,325	4,116,879
9940 Reserves and Contingency	1,858,114	5,700	-	1,852,414	19,686,187
Subtotal Other Operating	40,043,073	2,570,801	28,367,102	9,105,170	23,828,438
9950 Emergency Reserves (a)	108,409	-	-	108,409	4,418,121
Grand Total	\$ 852,524,439	\$ 25,248,008	\$ 754,780,526	\$ 72,495,904	\$ 66,286,110
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 24,253,804	16,927,094

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	828,270,635.00
General Fund Expenditure Budget in	
Excess of Revenue/ Encumbrance	
Carryforwards	24,253,803.56
FY 2026 Budget	852,524,438.56
Budget FY 2026	852,524,438.56
Budget per budget funds available	852,524,438.56
	\$ -

(a) Following is a reconciliation of the Initial LAB FY 26 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	4,297,861.00
Miscellaneous transfers to various departments	(4,189,451.92)
	\$ 108,409

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

**DALLAS COUNTY
OTHER FUNDS
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2026**

Exhibit C-2

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF August 2026	ACTUAL YTD August 2026	FUNDS AVAILABLE August 2026	FUNDS AVAILABLE August 2025
Road and Bridge					
2510 Road District #1	\$ 13,644,403	\$ 2,398	\$ 2,503,337	\$ 11,138,668	7,392,497
2520 Road District #2	15,531,500	10,630	707,781	14,813,089	6,402,809
2530 Road District #3	15,691,808	1,390,287	8,041,459	6,260,062	4,783,707
2540 Road District #4	12,924,519	60,721	4,318,390	8,545,408	4,852,148
2550 Road Reserves	47,064,663	1,389,793	41,547,177	4,127,693	5,144,525
Subtotal Road and Bridge	104,856,893	2,853,829	57,118,143	44,884,920	28,575,686
Permanent Improvement Fund					
1022 GG-Operation Services- Facilities	12,960,881	1,422,563	2,876,632	8,661,686	10,642,042
3030 Public Service Program	299,598	-	-	299,598	-
9420 Facilities Projects	1,903,831	147,853	87,350	1,668,629	665,450
9910 Countywide Appropriations	1,500,000	-	1,500,000	-	-
9950 Emergency Reserves	2,620,039	-	-	2,620,039	-
Subtotal Permanent Improvement Fund	19,284,350	1,570,415	4,463,982	13,249,952	11,307,492
Alternative Dispute Resolution					
4054 Alt.Dispute Resolution-Dept	2,622,008	48,461	1,071,999	1,501,548	1,401,747
9950 Emergency Reserves	5,344,164	-	-	5,344,164	4,679,280
Subtotal Alternative Dispute Resolution	7,966,172	48,461	1,071,999	6,845,712	6,081,027
Dallas County Historical Commission					
2080 Historical Commission	6,000	-	5,622	378	315
9950 Emergency Reserves	3,730	-	-	3,730	11,140
Subtotal Dallas County Historical Commission	9,730	-	5,622	4,108	11,455
Major Technology					
1090 IT - Data Services	14,763,211	2,443,588	11,989,708	329,915	8,373,873
1091 IT - Operations	34,562,770	5,227,523	20,844,704	8,490,543	-
1092 IT - Applications	7,347,705	658,599	6,486,233	202,872	-
1093 IT - Security	1,882,955	236,453	1,280,047	366,455	-
1094 IT - Strategic & Engagement	5,225,198	563,719	4,185,272	476,207	-
1095 IT - Countywide Maintenance	27,750,267	4,580,392	21,898,444	1,271,431	2,813,754
1096 IT - Data and Artificial Intelligence (AI)	2,865,647	398,370	1,049,267	1,418,011	-
9410 IT - Projects	8,584,512	-	-	8,584,512	2,494,766
Subtotal Major Technology	102,982,264	14,108,643	67,733,675	21,139,946	13,682,393
Major Projects Fund					
1022 GG-Operation Services- Facilities	48,377,076	1,583,829	40,178,974	6,614,273	3,551,902
1090 IT - Data Services	55,049	-	-	55,049	773,116
2110 Public Works	11,094,460	329,972	7,946,742	2,817,747	2,671,056
2115 PW - Economic Development	250,401	250,401	-	-	-
2510 Road Precinct #1	-	-	-	-	450
2520 Professional/Consultant Fees	194,525	-	194,525	-	3,466
9101 Park & Open Space Adm	2,867,014	663,801	514,455	1,688,759	1,531,004
9410 IT - Projects	7,090,358	69,442	275,996	6,744,920	7,087,516
9411 District #1 Community and Econ Development	2,458,122	-	1,000,000	1,458,122	1,458,122
9412 District #2 Community and Econ Development	1,909,670	-	-	1,909,670	953,131
9413 District #3 Community and Econ Development	3,000,000	830,000	170,000	2,000,000	2,000,000
9414 District #4 Community and Econ Development	2,177,527	-	380,318	1,797,209	1,177,527
9415 County Judge Community and Econ Development	5,122,368	-	-	5,122,368	3,183,907
9417 County New Directions Program	602,262	-	18,577	583,685	602,262
9420 Facilities Projects	85,573,381	33,664,894	16,670,135	35,238,353	30,598,020
9430 Public Works Projects	145,504,266	103,882,055	23,060,551	18,561,661	6,574,970
9910 Countywide Appropriations	39,544,030	12,126,034	22,535,474	4,882,522	(12,705,217)
9950 Emergency Reserves	31,581,004	-	-	31,581,004	-
Subtotal Major Projects Fund	387,401,514	153,400,428	112,945,745	121,055,341	49,461,231
Interest & Debt Retirement Funds					
7144 Limited Tax Refunding Bonds Series 2013	-	-	-	-	(23,750)
7147 Combination Tax and Parking Garage Revenue Certifica	14,213,225	-	12,980,950	1,232,275	560,575
7148 Certificates of Obligation, Series 2022	12,229,000	-	12,229,000	-	329,675
7150 Debt Service Payments	1,231,451	-	1,231,450	1	-
9950 Emergency Reserves	40,940,462	-	-	40,940,462	26,592,073
Subtotal Interest & Debt Retirement Fund	68,614,138	-	26,441,400	42,172,738	27,458,573
Major Grants					
9466 Major Grants	236,426,452	4,954,925	121,070,310	110,401,217	173,954,612
Subtotal Major Grants	236,426,452	4,954,925	121,070,310	110,401,217	173,954,612
HUD Section 8 Fund					
9467 HUD Section 8	148,092,371	247,776	65,839,552	82,005,044	48,639,923
Subtotal HUD Section 8 Fund	148,092,371	247,776	65,839,552	82,005,044	48,639,923
Charter School Grants					
9468 Charter School	11,326,523	(25,717)	7,914,421	3,437,820	3,600,611
Subtotal Charter School Grants	11,326,523	(25,717)	7,914,421	3,437,820	3,600,611
Law Library Fund					
9010 Library Assistance	1,793,599	3,118	1,292,717	497,764	944,162
9950 Emergency Reserves	1,743,825	-	-	1,743,825	-
Subtotal Law Library	3,537,424	3,118	1,292,717	2,241,589	944,162
Appellate Justice System					
4090 Appellate Justice System	1,288,778	-	618,106	670,672	448,161
9950 Emergency Reserves	-	-	-	-	461,597
Subtotal Appellate Justice System	1,288,778	-	618,106	670,672	909,758
Grand Total	\$ 1,091,786,609	\$ 177,161,879	\$ 466,515,672	\$ 448,109,059	\$ 364,626,924

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 ELEVEN MONTHS ENDED AUGUST 31, 2026

Exhibit D

FUND	FY 2026 BUDGET	ENCUMBRANCES August 2026	ACTUAL MONTH OF August 2026	YTD ACTUAL + ENCUMBRANCES August 2026	BALANCE OF BUDGET August 2026	YTD ACTUAL + ENCUMBRANCES August 2025
	(a)					
10501 Road & Bridge District 1	\$ 13,644,403	\$ 2,398	\$ 477,684	\$ 2,505,735	\$ 11,138,668	\$ 1,553,677
10502 Road & Bridge District 2	15,531,500	10,630	63,824	718,411	14,813,089	3,365,865
10503 Road & Bridge District 3	15,691,808	1,390,287	377,769	9,431,746	6,260,062	4,563,348
10504 Road & Bridge District 4	12,924,519	60,721	459,277	4,379,111	8,545,408	3,808,558
10505 Road Reserves	47,064,663	1,389,793	114,765	42,936,970	4,127,693	28,423,600
12000 General Fund	852,524,439	25,248,008	55,965,765	780,028,534	72,495,904	742,425,488
12100 County Emergency Reserves	87,000,000	-	-	-	87,000,000	-
12600 Permanent Improvement Fund	19,284,350	1,570,415	430,535	6,034,397	13,249,952	9,802,475
16200 Alternate Dispute Resolution	7,966,172	48,461	18,608	1,120,460	6,845,712	360,193
16800 Dallas County Historical Commission	9,730	-	-	5,622	4,108	6,185
19500 Major Technology Fund	102,982,264	14,108,643	5,278,592	81,842,318	21,139,946	90,595,822
19600 Major Projects	387,401,514	153,400,428	13,115,864	266,346,174	121,055,341	253,751,159
20500 Interest & Debt Retirement Fund	68,614,138	-	-	26,441,400	42,172,738	28,712,975
Interest and Debt Retirement - Certificates of						
20501 Obligation, Series 2026	-	-	-	-	-	-
Interest and Debt Retirement - Limited Tax						
20502 Refunding Bonds, Series 2026	-	-	-	-	-	-
46600 Grants	236,426,452	4,954,925	14,346,512	126,025,235	110,401,217	130,520,270
46700 HUD Section 8	148,092,371	247,776	5,849,692	66,087,328	82,005,044	64,331,297
46800 Charter School Grants	11,326,523	(25,717)	912,941	7,888,703	3,437,820	6,974,875
47000 Law Library Fund	3,537,424	3,118	91,362	1,295,835	2,241,589	1,083,320
47100 Appellate Judicial System	1,288,778	-	28,042	618,106	670,672	332,131
Total	\$ 2,031,311,047	\$ 202,409,887	\$ 97,531,233	\$ 1,423,706,085	\$ 607,604,963	\$ 1,370,611,237

(a) Budget includes Legally Adopted Budget and Carry Forward Budget from FY25.

(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 ELEVEN MONTHS ENDED AUGUST 31, 2026**

Exhibit E

FUND	FY 2026 BUDGET	ACTUAL MONTH OF August 2026	TOTAL YTD REVENUE August 2026	BALANCE OF BUDGET August 2026	TOTAL YTD REVENUE August 2025
10500 Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
10501 Road & Bridge District 1	154,020	21,044	7,030,322	(6,876,302)	4,712,028
10502 Road & Bridge District 2	304,020	36,505	7,160,941	(6,856,921)	4,848,738
10503 Road & Bridge District 3	724,020	5,035	14,234,234	(13,510,214)	7,569,602
10504 Road & Bridge District 4	1,216,520	727,778	10,823,522	(9,607,002)	6,840,738
10505 Road Reserves	27,868,000	2,024,836	24,524,107	3,343,893	24,936,487
12000 General Fund	828,270,635	11,059,804	825,292,754	2,977,881	800,217,533
12100 County Emergency Reserves	-	-	3,500,000	(3,500,000)	-
12600 Permanent Improvement	6,565,889	47,741	6,468,189	97,700	8,677,985
16200 Alternate Dispute	1,280,000	117,318	1,373,847	(93,847)	1,383,234
16800 Historical Commission	-	10	256	(256)	555
19500 Major Technology	91,666,312	128,730	91,182,307	484,005	80,587,548
19600 Major Projects	136,802,806	1,785,066	138,780,671	(1,977,865)	135,765,219
20500 Interest & Debt Retirement Fund Interest and Debt Retirement -	31,480,483	1,470,512	31,198,709	281,774	32,587,153
20501 Certificates of Obligation, Series 2026 Interest and Debt Retirement - Limited	-	-	7,261	(7,261)	-
20502 Tax Refunding Bonds, Series 2026	-	-	8,846	(8,846)	-
46600 Projected Federal Grants	139,079,184	12,385,394	113,542,546	25,536,638	106,644,975
46700 HUD Section 8	77,899,747	6,156,764	64,993,605	12,906,142	76,729,182
46800 Charter School Grants	9,024,000	449,471	7,599,749	1,424,251	6,716,021
47000 Law Library	1,665,500	149,253	1,697,988	(32,488)	1,681,374
47100 Appellate Judicial	343,000	137,513	417,003	(74,003)	517,839
TOTAL	\$ 1,354,344,136	\$ 36,702,775	\$ 1,349,836,856	\$ 4,507,280	\$ 1,300,416,210

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2026**

Exhibit F

DESCRIPTION	FY 2026 BUDGET	ACTUAL MONTH OF August 2026	TOTAL YTD REVENUE August 2026	BALANCE OF BUDGET August 2026	TOTAL YTD REVENUE August 2025
Ad Valorem and Occupation Tax	\$ 646,147,000	\$ 169,091	\$ 649,757,007	\$ (3,610,007)	\$ 608,587,041
Licenses, Permits and Registrations	32,000,000	23,774	31,484,210	515,790	31,107,514
Fines and Forfeitures	151,000	224,349	693,074	(542,074)	677,450
Use of Money and Property	15,295,000	1,400,417	16,054,078	(759,078)	14,660,139
Charges for Current Services - General Government	49,952,500	2,896,074	46,904,335	3,048,165	45,788,171
Charges for Current Services - Public Safety	11,028,458	917,442	12,278,381	(1,249,923)	10,277,535
Charges for Current Services - Judiciary	19,305,268	1,655,746	20,114,067	(808,799)	19,106,279
Reimbursements for Current Services - General Government	746,000	25,142	669,585	76,415	714,419
Reimbursements for Current Services - Public Safety	19,523,900	1,581,639	17,831,129	1,692,771	17,379,933
Reimbursements for Current Services - Judicial	5,246,824	540,371	4,968,193	278,631	4,284,454
Reimbursements for Current Services - Health	13,030,934	(148,253)	12,076,559	954,375	9,400,920
Intergovernmental - General Government	1,555,150	218,391	1,356,106	199,044	1,653,716
Intergovernmental - Public Safety	893,200	-	-	893,200	893,110
Intergovernmental - Streets and Highways	1,260,780	-	1,262,593	(1,813)	1,260,770
Intergovernmental - Judiciary	832,500	25,384	1,055,398	(222,898)	1,046,278
Intergovernmental - Health and Welfare	191,500	23,800	182,900	8,600	220,650
Miscellaneous	905,500	1,533,315	2,057,079	(1,151,579)	2,539,372
Interfund Transfers	10,205,121	(26,877)	6,548,062	3,657,059	30,619,782
TOTAL	\$ 828,270,635	\$ 11,059,804	\$ 825,292,754	\$ 2,977,881	\$ 800,217,533

(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 AUGUST 31, 2026 AND 2025**

ASSETS	<u>August 31, 2026</u>	<u>August 31, 2025</u>
Cash and Investments	\$ 467,141,299 (c)	\$ 217,242,131 (c)
Inventories, Stock Room	72,692	61,872
Net Receivables - Other	<u>626,000 (a)</u>	<u>628,000 (a)</u>
Subtotal Net Receivables	626,000	628,000
Due from Other Governmental Units	<u>47,763</u>	<u>47,763</u>
Total Receivables	673,763	675,763
Prepayments and other assets	<u>0</u>	<u>-</u>
TOTAL ASSETS	<u><u>467,887,754</u></u>	<u><u>\$ 217,979,766</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	(8,723,479) (b)	43,382,888 (b)
Due to Other Governmental Units	<u>22,248,008 (c)</u>	<u>59,315,029 (c)</u>
TOTAL LIABILITIES	13,524,529	102,697,917
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	72,692	61,872
Projects	378,413,783	35,003,221
Projects - Encumbrances	5,655,655	1,539,803
Other - Encumbrances	499,910	20,911,943
UNRESERVED		
General Fund	-	-
Other Funds	<u>69,721,185</u>	<u>57,765,010</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>467,887,754</u></u>	<u><u>\$ 217,979,766</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, 2025.

(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 August 31, 2026 including accrued interest, \$22,140,129 of the ARP Act Funds remain. This amount, along with other Due To Other Governmental Units in other non-budgeted funds is the total of Due to Other Governmental Balance listed above.

(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 AUGUST 31, 2026 AND 2025

Exhibit G

FUND	BEGINNING BALANCE August 2026	ACTUAL MONTH OF August 2026	ENDING BALANCE August 2026	ENDING BALANCE August 2025
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 607,746	\$ 10,270	\$ 618,016	\$ 82,614
17000 Return Check Collection	(75,281)	(2,014)	(77,295)	(73,096)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	24,883,341	(1,661,535)	23,221,807	64,788,939
	<u>25,489,229</u>	<u>(1,653,279)</u>	<u>23,835,950</u>	<u>64,871,879</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,876,974	92,229	2,969,203	2,397,573
20100 Technology Fund	649,753	10,301	660,054	528,270
20200 Local Government Fund	20,145,204	127,125	20,272,329	19,419,937
20300 Local Official Fund	34,074,347	553,771	34,628,118	33,606,111
20400 Record Management Fund	15,683,905	355,731	16,039,636	16,771,765
50000 Payroll	(13,795,568)	(2,605,789)	(16,401,356)	41,992,467
53800 DA - Check Processing	173,974	(35,319)	138,655	185,527
54700 DA - State Forfeitures/Other	165,556	180	165,735	162,429
70400 Unallocated Tax	691,177	112	691,289	690,902
	<u>60,665,322</u>	<u>(1,501,659)</u>	<u>59,163,663</u>	<u>115,754,981</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
41500 1995A Permanent Improvement	-	-	-	-
44100 Combination Tax and Parking, Series 2016	1,245,331	-	1,245,331	1,445,297
44200 Certificates of Obligation, Series 2022	30,343,132	(526,054)	29,817,078	32,090,697
44300 Certificates of Obligation, Series 2026	350,000,000	-	350,000,000	-
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>381,588,463</u>	<u>(526,054)</u>	<u>381,062,409</u>	<u>33,535,994</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improvement	2,658,578	-	2,658,578	2,658,578
48100 Public Property Finance Obligation	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>\$ 470,822,290</u>	<u>\$ (3,680,992)</u>	<u>\$ 467,141,299</u>	<u>\$ 217,242,131</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 August 31, 2026 including accrued interest, \$22,140,129 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 ELEVEN MONTHS ENDED AUGUST 31, 2026

Exhibit H

FUND	ENCUMBRANCES August 2026	ACTUAL MONTH OF August 2026	YTD ACTUAL + ENCUMBRANCES August 2026	YTD ACTUAL + ENCUMBRANCES August 2025
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ (10,270)	\$ (473,693)	\$ 42,500
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	(1,925,627)	3,028,293	36,474,202	89,490,633
	<u>(1,925,627)</u>	<u>3,018,023</u>	<u>36,000,509</u>	<u>89,533,133</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	24,537	4,487	643,560	509,463
20100 Technology Fund	-	-	9,612	678
20200 Local Government Fund	356,330	438,032	5,105,943	4,341,624
20300 Local Official Fund	704,904	508,474	7,786,929	12,562,933
20400 Record Management Fund	1,339,766	239,164	8,838,826	14,650,732
50000 Payroll	-	-	-	-
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	35,679	96,400	123,849
54700 DA - State Forfeitures/Other	-	-	-	724
	<u>2,425,537</u>	<u>1,225,838</u>	<u>22,481,270</u>	<u>32,190,004</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking, Series 2016	300	-	200,266	448,923
44200 Certificates of Obligation, Series 2022	5,655,355	449,505	7,721,586	37,390,506
44300 Certificates of Obligation, Series 2026	-	5,058,247	5,058,247	-
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>5,655,655</u>	<u>5,507,751</u>	<u>12,980,099</u>	<u>37,839,429</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>5,655,655</u>	<u>5,507,751</u>	<u>12,980,099</u>	<u>37,839,429</u>
Total	<u>\$ 6,155,565</u>	<u>\$ 9,751,612</u>	<u>\$ 71,461,878</u>	<u>\$ 159,562,565</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 ELEVEN MONTHS ENDED AUGUST 31, 2026**

Exhibit I

FUND	ACTUAL MONTH OF August 2026	TOTAL YTD REVENUE August 2026	TOTAL YTD REVENUE August 2025
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	(2,014)	(2,400)	10,949
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	32,292	515,022	1,220,607
	<u>30,278</u>	<u>512,622</u>	<u>1,231,555</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	105,495	1,151,783	567,489
20100 Technology Fund	10,301	128,320	123,425
20200 Local Government Fund	601,180	6,083,809	4,648,332
20300 Local Official Fund	1,220,199	9,881,817	11,746,859
20400 Record Management Fund	615,876	7,410,112	7,890,976
50000 Payroll	-	-	-
53800 DA - Check Processing	360	70,683	141,880
54700 DA - State Forfeitures/Other	180	2,576	3,822
	<u>2,553,592</u>	<u>24,729,100</u>	<u>25,122,782</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
44100 Combination Tax and Parking, Series 2016	-	-	-
44200 Certificates of Obligation, Series 2022	-	-	-
44300 Certificates of Obligation, Series 2026	-	350,000,000	-
	<u>-</u>	<u>350,000,000</u>	<u>-</u>
Road Funds:			
42400 Unlimited Tax Road Bonds Series	-	-	-
42700 Unlimited Tax Refunding & Improvement	-	-	-
48100 Public Property Finance Obligation	-	-	-
49000 Unlimited Tax Road Bond Fund	-	-	-
49400 Unlimited Tax Road Bond Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 2,583,870</u>	<u>\$ 375,241,722</u>	<u>\$ 26,354,337</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 August 31, 2026 including accrued interest, \$22,140,129 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 AUGUST 31, 2026

Exhibit J

Payment Fiscal Year	Principal	Interest	Total
2027	17,200,000	26,509,639	43,709,639
2028	22,405,000	23,383,250	45,788,250
2029	22,640,000	22,263,000	44,903,000
2030	22,880,000	21,131,000	44,011,000
2031	23,245,000	19,987,000	43,232,000
2032	12,975,000	18,824,750	31,799,750
2033	13,295,000	18,176,000	31,471,000
2034	13,625,000	17,511,250	31,136,250
2035	13,980,000	16,830,000	30,810,000
2036	14,345,000	16,131,000	30,476,000
2037	14,735,000	15,413,750	30,148,750
2038	15,140,000	14,677,000	29,817,000
2039	15,565,000	13,920,000	29,485,000
2040	16,015,000	13,141,750	29,156,750
2041	16,485,000	12,341,000	28,826,000
2042	16,975,000	11,516,750	28,491,750
2043	10,885,000	10,668,000	21,553,000
2044	11,430,000	10,123,750	21,553,750
2045	12,000,000	9,552,250	21,552,250
2046	12,600,000	8,952,250	21,552,250
2047	13,230,000	8,322,250	21,552,250
2048	13,895,000	7,660,750	21,555,750
2049	14,590,000	6,966,000	21,556,000
2050	15,320,000	6,236,500	21,556,500
2051	16,085,000	5,470,500	21,555,500
2052	16,890,000	4,666,250	21,556,250
2053	17,735,000	3,821,750	21,556,750
2054	18,620,000	2,935,000	21,555,000
2055	19,550,000	2,004,000	21,554,000
2056	20,530,000	1,026,500	21,556,500
	<u>484,865,000</u>	<u>370,162,889</u>	<u>855,027,889</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 AUGUST 31, 2026 AND 2025

Exhibit K

FUND	BEGINNING BALANCE August 2026	ACTUAL MONTH OF August 2026	ENDING BALANCE August 2026	ENDING BALANCE August 2025
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 40,765,146	\$ (17,861,912)	\$ 22,903,234	\$ 26,208,307
13000 Election Fund-Special	931,224	1,063,623	1,994,847	102,789
16600 State Report Interest Fund	538,390	505,105	1,043,495	1,191,335
50100 County Clerk-Special	26,979,066	84,241	27,063,307	25,470,232
50200 County Clerk-Trust	40,431,676	327,936	40,759,612	36,947,479
50300 District Clerk-Special	9,140,622	(304,243)	8,836,380	10,131,434
50400 District Clerk-Trust	48,992,835	3,410,799	52,403,634	40,316,921
50500 Sheriff-Special	414,653	(23,010)	391,644	466,906
50600 County Clerk Special Trust Fund	22,111,959	41,214	22,153,173	32,034,136
53200 Escrow Fund	20,189,967	(185,781)	20,004,187	19,472,781
53400 DA - Restitution	738,530	(102,409)	636,122	553,963
53700 Youth Village Special Fund	521	-	521	514
54200 DA - Police Agencies	45,439	50	45,489	44,569
54300 Adult Probation-Restitution	2,084,797	(53,316)	2,031,481	1,871,659
54400 DA - Attorney General	32,935	36	32,971	32,297
54500 DA - Unadjudicated-Gambling	71,018	78	71,095	69,651
54600 DA - Forfeitures-Narcotics	449,952	481	450,433	378,965
55000 Justice of the Peace 1-1 Special	527,281	(1,967)	525,315	508,385
55100 Justice of the Peace 1-2 Special	196,033	(33,043)	162,990	153,136
55300 Justice of the Peace 3-3 Special	-	-	-	-
55400 Justice of the Peace 2-1 Special	518,088	18,694	536,782	427,958
55500 Justice of the Peace 2-2 Special	39,392	(1,677)	37,715	43,654
55600 Justice of the Peace 3-1 Special	121,184	(3,365)	117,819	66,876
55700 Justice of the Peace 3-2 Special	260,786	(7,511)	253,275	257,086
55900 Justice of the Peace 4-1 Special	85,473	(714)	84,759	81,527
56000 Justice of the Peace 4-2 Special	70,982	(1,864)	69,118	51,719
56100 Justice of the Peace 5-1 Special	58,527	15,870	74,397	46,427
56200 Justice of the Peace 5-2 Special	300,142	5,912	306,054	280,468
57000 Dallas County Housing Fin.	85,510	93	85,603	83,888
57100 Dallas County Housing Fin.	1,204,116	1,329	1,205,445	1,180,045
58000 Constable 1 Special Fund No. 580	248,959	(78,011)	170,948	63,640
58100 Constable 2 Special Fund No. 581	6,856	(15,845)	(8,988)	(529)
58200 Constable 3 Special Fund No. 582	91,354	(3,524)	87,831	87,678
58400 Constable 4 Special Fund No. 584	7,281	-	7,281	(888)
58600 Constable 5 Special Fund No. 586	33,046	(21,723)	11,323	1,377
60000 DCS - Administration	28,827,175	-	28,827,175	28,204,209
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	101,494	-	101,494	101,494
80700 District Attorney Check Collection	187,340	-	187,340	187,340
80800 Child Support Clearing	44,745	(32,383)	12,362	29,120
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	\$ 246,934,560	\$ (13,256,836)	\$ 233,677,724	\$ 227,148,609

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