



# DALLAS COUNTY

TIMOTHY J. HICKS, CPA  
COUNTY AUDITOR

February 6, 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.

	<u>Exhibits</u>
<b><i>Balance Sheet: Budgeted Funds as of December 31, 2025</i></b>	
Summary of Cash and Investments: Budgeted Funds as of December 31, 2025	A
Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund December 31, 2025	B
Funds Available Analysis for the third month ended December 31, 2025	C
Appropriations: Budget/Actual: Tax and Fee Funds for the third month ended December 31, 2025	D
Revenue: Budget/Actual: Tax and Fee Funds for the third month ended December 31, 2025	E
Revenue: Budget/Actual: General Fund for the third month ended December 31, 2025	F
<b><i>Balance Sheet: Funds Not Budgeted as of December 31, 2025</i></b>	
Summary of Cash and Investments: Funds Not Budgeted as of December 31, 2025	G
Appropriations: Funds Not Budgeted for the third month ended December 31, 2025	H
Revenue: Funds Not Budgeted for the third month ended December 31, 2025	I
<b><i>Summary of County Bonded Indebtedness as of December 31, 2025</i></b>	J
<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of December 31, 2025</i></b>	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 DECEMBER 31, 2025 AND 2024**

<b>ASSETS</b>	<b>December 31, 2025</b>	<b>December 31, 2024</b>
Cash and Investments	\$ 714,987,682	\$ 597,397,381
Inventories, Stock Room	4,200,006	6,097,927
Net Receivables - County Taxes	596,461,874	567,150,050
Net Receivables - Other	18,693,000 (a)	21,574,000 (a)
Subtotal Net Receivables	615,154,874	588,724,050
Due from Other Governmental Units	3,767,356	81,870,760
Total Receivables	618,922,230	670,594,810
Prepayments and other assets	521,945	558,090
<b>TOTAL ASSETS</b>	<b>\$ 1,338,631,863</b>	<b>\$ 1,274,648,207</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	25,865,970 (b)	38,022,168 (b)
Due to Other Governmental Units	53,925,564	44,859,700
<b>TOTAL LIABILITIES</b>	79,791,534	82,881,868
<b>FUND BALANCE (c)</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	4,721,952	6,656,017
Projects	240,821,801	260,903,298
General Fund - Encumbrances	43,307,837	37,835,153
Projects - Encumbrances	173,252,247	164,069,507
Other - Encumbrances	10,137,848	19,536,129
<b>UNRESERVED</b>		
General Fund	572,409,102	543,610,626
Emergency Reserves	83,500,000	
Other Funds	130,689,542	159,155,610
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 1,338,631,863</b>	<b>\$ 1,274,648,207</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 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 third month ended December 31, 2025. Expected and budgeted revenue for Fiscal 2026 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the third month ended December 31, 2025. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

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

**DALLAS COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**BUDGETED FUNDS**  
**AS OF DECEMBER 31, 2025 AND 2024**

Exhibit A

FUND	BEGINNING BALANCE December 2025	ACTUAL MONTH OF December 2025	ENDING BALANCE December 2025	ENDING BALANCE December 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12000 General Fund	\$ 25,742,779	\$ 131,452,721	\$ 157,195,500	\$ 170,030,305
12100 County Emergency Reserves	83,500,000	-	83,500,000	-
12400 Jury Fund	-	-	-	-
19600 Major Projects	305,132,750	25,967,433	331,100,183	328,847,982
20500 Interest & Debt Retirement Fund	27,203,989	1,869,872	29,073,861	19,206,384
46600 Projected Federal Grants	1,336,251	2,102,442	3,438,692	(19,553,462)
	<u>442,915,769</u>	<u>161,392,467</u>	<u>604,308,236</u>	<u>498,531,209</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
10500 Road & Bridge	-	-	-	1,927,009
10501 Road & Bridge District 1	5,299,655	(50,953)	5,248,702	2,065,723
10502 Road & Bridge District 2	9,087,717	(34,114)	9,053,603	7,668,700
10503 Road & Bridge District 3	(729,830)	(352,929)	(1,082,759)	(2,823,440)
10504 Road & Bridge District 4	4,860,217	(286,409)	4,573,808	2,156,690
10505 Road Reserves	40,993,124	1,638,339	42,631,462	42,826,234
12600 Permanent Improvement Fund	12,343,570	1,620,280	13,963,850	15,329,417
16200 Alternate Dispute Resolution	5,085,071	109,518	5,194,590	6,968,838
16800 Dallas County Historical Commission	9,956	(31)	9,925	15,086
19500 Major Technology Fund	1,771,000	20,489,123	22,260,124	19,589,506
46700 HUD Section 8	6,380,879	(1,500,792)	4,880,087	(844,930)
46800 Charter School Grants	(319,479)	(215,360)	(534,840)	290,644
47000 Law Library Fund	2,511,418	86,715	2,598,134	1,882,351
47100 Appellate Judicial System	1,884,474	(1,714)	1,882,760	1,814,343
	<u>89,177,772</u>	<u>21,501,673</u>	<u>110,679,446</u>	<u>98,866,171</u>
Total Governmental Funds Cash and Investments	<u>\$ 532,093,541</u>	<u>\$ 182,894,141</u>	<u>\$ 714,987,682</u>	<u>\$ 597,397,381</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, TEXAS**  
**Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund**  
**For the One Month Ended December 31, 2025 and 2024**

Exhibit B

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
<b>REVENUES</b>		
Property taxes	\$ 244,397,894	\$ 221,244,108
Licenses and permits	198,004	170,183
Fines and forfeitures	815,983	714,961
Use of Money and Property	2,398,548	1,732,662
Charges for current services	14,950,203	20,736,231
Reimbursement for Current Services	5,910,724	10,304,029
Intergovernmental revenues	575,557	2,038,575
Miscellaneous	145,410	176,248
Interfund Transfers	503,677	2,250,046
Total revenues	<u>269,896,000</u>	<u>259,367,044</u>
<b>EXPENDITURES</b>		
Current:		
General Government	24,671,414	29,011,946
Community Services	149,750	213,014
Law Enforcement	65,330,138	67,612,851
Justice Administration	51,348,288	53,241,127
Health and Social Services	22,492,581	22,032,954
Other Operating	2,440,034	3,233,893
Total expenditures	<u>166,432,205</u>	<u>175,345,785</u>
Excess (deficiency) of revenues over (under) expenditures	103,463,795	84,021,259
Fund balances - beginning	141,539,000	106,917,000
Fund balances - ending (a)	<u>\$ 245,002,795</u>	<u>\$ 190,938,259</u>

(a) Fund Balance includes Fund 12100 emergency reserves.

**DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED DECEMBER 31, 2025 AND 2024**

Exhibit C

DEPARTMENT	BUDGET FY 2026 (a)	ENCUMBRANCES AS OF December 2025	ACTUAL YTD December 2025	FUNDS AVAILABLE December 2025	FUNDS AVAILABLE December 2024
<b>General Government</b>					
1010 GG-County Judge	905,190	\$ 18,401	\$ 179,397	\$ 707,392	731,717
1011 Truancy Courts	885,803	55,961	163,863	665,979	613,955
1016 Planning and Development	733,145	120	151,689	581,336	413,424
1020 GG-Commissioners Court Administrator	2,239,583	18,158	765,509	1,455,916	2,563,858
1021 GG-Operation Services-Engineering	2,530,655	81,652	259,996	2,189,008	871,371
1022 GG-Operation Services- Facilities	36,515,985	7,136,557	5,513,491	23,865,937	21,395,955
1023 GG-Operation Services- Comm/Central Svcs	8,192,854	3,886,564	698,853	3,607,437	2,290,675
1024 GG-Operations Services-Records Mgt	1,362,937	64,391	226,200	1,072,346	641,989
1027 GG-Operations-Auto Service Center	14,594,710	5,665,625	1,061,196	7,867,888	5,406,478
1035 GG- Tax Assessor/Collector	19,665,075	8,056	4,424,183	15,232,836	14,023,956
1040 Human Resource/Civil Service	8,742,643	467,563	1,716,931	6,558,150	8,348,203
1045 Record Bldg Fitness	165,029	5,029	4,800	155,200	268,582
1047 Records Building Cafe	1,371,116	438,279	92,156	840,682	1,537,200
1050 GG-County Treasurer	1,882,864	30,057	412,598	1,440,209	1,453,281
1060 Office of Budget and Evaluation	1,701,831	5,045	315,815	1,380,971	1,079,958
1070 GG-County Auditor	8,591,737	7,329	1,362,559	7,221,849	9,871,912
1075 Finance and Accounting	3,068,684	-	569,374	2,499,310	-
1076 Accounts Payable	-	-	-	-	-
1077 Payroll	-	-	-	-	-
1080 GG-Purchasing	2,182,744	12,678	439,345	1,730,721	1,825,650
1082 Small Business Enterprise SBE	1,157,677	594	158,490	998,592	593,844
1085 ERP Transformation Office	6,176,095	11,506	438,176	5,726,413	-
1210 Elections	10,745,842	517,212	1,603,880	8,624,751	9,979,011
1215 Election Contract Operations	13,421,399	1,114,310	4,112,913	8,194,177	128,528
<b>Subtotal General Government</b>	<b>146,833,598</b>	<b>19,545,087</b>	<b>24,671,414</b>	<b>102,617,098</b>	<b>84,039,546</b>
<b>Community Services</b>					
2050 Texas Cooperative Extension/Dallas Cty	718,937	610,824	48,641	59,473	583,187
2060 Veterans Service	598,724	-	101,109	497,615	437,817
2540 Road Precinct #4	-	-	-	-	(471)
<b>Subtotal Community Services</b>	<b>1,317,661</b>	<b>610,824</b>	<b>149,750</b>	<b>557,087</b>	<b>1,020,534</b>
<b>Law Enforcement</b>					
3110 Executive	2,230,596	2,078	477,126	1,751,393	1,467,727
3113 Internal Affairs	1,342,263	37	304,938	1,037,288	986,619
3114 Compliance	578,686	-	125,239	453,447	486,188
3121 General Services	2,237,661	-	375,349	1,862,312	767,220
3122 Personnel	1,456,609	14,927	332,070	1,109,613	1,146,010
3123 Training	4,679,917	34,139	1,217,742	3,428,036	548,709
3124 Communications	2,692,878	1,738	531,126	2,160,014	1,770,180
3125 Fiscal	4,461,946	678,756	903,366	2,879,824	3,566,233
3126 Photo Lab	331,692	12,933	64,110	254,649	291,551
3128 Bonds	2,725,996	39,758	662,887	2,023,351	1,963,350
3129 Bailiff	13,424,870	4,254	3,452,161	9,968,455	8,482,685
3130 Warrants	5,666,799	11,095	1,287,158	4,368,545	3,926,036
3131 Fugitive Transportation	2,247,139	117	542,333	1,704,689	1,685,506
3132 Civil	469,544	1,020	111,049	357,475	371,068
3134 Criminal Investigation	3,682,915	6,154	910,490	2,766,271	3,472,836
3136 FLEET	1,653,327	1,241	361,527	1,290,559	213,758
3137 Freeway Management Program	12,010,792	42,297	2,767,396	9,201,099	9,448,663
3140 Detention Services	2,748,887	3,409	516,569	2,228,909	799,424
3141 North Tower	40,269,918	88,890	9,198,272	30,982,756	21,267,936
3142 West Tower	25,881,225	47,430	6,625,662	19,208,133	14,202,777
3147 Central Intake	17,547,828	55,641	4,052,735	13,439,453	11,094,034
3148 South Tower	28,683,590	13,286	7,097,700	21,572,605	15,864,071
3150 Classification and Release	28,443,188	34,592	6,957,967	21,450,629	19,474,658
3152 Central Kitchen	15,405,090	597,151	3,415,118	11,392,821	12,166,189
3153 Central Laundry	2,290,354	9,100	576,791	1,704,462	1,465,759
3155 Jail Medical	14,311,939	7,332	3,433,707	10,870,900	8,955,796
3156 Court Security	1,707,713	1,167	404,974	1,301,572	1,044,666
3157 Fiscal Vault	-	-	-	-	850
3158 Data Management Unit Dispositions	-	-	165,125	(165,125)	663,919
3159 CJIS Compliance & Technology	799,341	258,329	432,562	108,450	854,507
<b>Subtotal Sheriff</b>	<b>239,982,703</b>	<b>1,966,869</b>	<b>57,303,249</b>	<b>180,712,585</b>	<b>148,448,924</b>
3210 Constable Precinct #1	3,374,949	42,922	698,033	2,633,994	2,559,503
3220 Constable Precinct #2	2,106,991	7,059	426,924	1,673,009	1,579,237
3230 Constable Precinct #3	2,559,843	2,058	624,727	1,933,059	1,794,692
3240 Constable Precinct #4	2,863,532	50,217	515,288	2,298,027	2,182,973
3250 Constable Precinct #5	2,325,684	8,161	580,642	1,736,881	1,313,571
<b>Subtotal Constable</b>	<b>13,230,999</b>	<b>110,417</b>	<b>2,845,613</b>	<b>10,274,969</b>	<b>9,429,975</b>
3311 Crime Lab	12,409,035	535,406	1,834,621	10,039,008	9,667,831
3312 Medical Examiner	11,984,513	457,003	2,467,257	9,060,252	7,638,836
3313 Breath Alcohol Program	376,274	-	65,325	310,948	284,651
<b>Subtotal Institute of Forensic Sciences</b>	<b>24,769,821</b>	<b>992,410</b>	<b>4,367,203</b>	<b>19,410,208</b>	<b>17,591,318</b>
3020 Community Supervision	1,995,809	1,321,168	338,579	336,062	794,368
3030 Public Service Program	1,836,657	31,942	408,881	1,395,834	1,528,001
3043 Unincorporated Area Services	359,169	12,674	66,613	279,882	269,679
<b>Subtotal Law Enforcement</b>	<b>282,175,158</b>	<b>4,435,479</b>	<b>65,330,138</b>	<b>212,409,541</b>	<b>178,062,265</b>
<b>Justice Administration</b>					

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 DECEMBER 31, 2025 AND 2024**

Exhibit C

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF December 2025	ACTUAL YTD December 2025	FUNDS AVAILABLE December 2025	FUNDS AVAILABLE December 2024
	(a)				
4001 Building Security	13,319,796	118,922	3,024,797	10,176,078	8,541,916
4002 Emergency Management	1,116,869	5,067	224,858	886,944	950,399
4003 Fire Marshal	2,271,957	149,475	602,167	1,520,315	1,325,012
4011 District Attorney	68,763,617	93,713	15,075,314	53,594,589	49,258,879
4012 DA-Special Allocation	-	-	-	-	133,049
4013 Drug Court Program	416,040	-	75,113	340,927	334,827
4014 Jail Diversion	1,536,372	159,837	272,705	1,103,831	1,210,055
4015 Divert Court Department	386,349	12,142	37,850	336,357	370,142
4016 S.T.A.C. Court	87,992	502	18,492	68,998	60,655
4020 District Clerk	15,714,711	6,620	3,469,720	12,238,371	11,442,712
4031 County Clerk	14,141,154	22,311	2,989,704	11,129,138	8,590,405
4032 County Clerk-Collections	1,236,050	-	203,742	1,032,308	987,154
4033 Truancy Courts Clerks	877,061	-	181,225	695,836	649,551
4040 Public Defender	23,632,156	189,144	4,851,674	18,591,339	14,736,737
4051 District Court Administration	285,205	2,787	110,736	171,682	205,710
4056 Domestic Relations Office Administration	3,693,948	2,217	742,330	2,949,402	2,861,077
4060 Jury Service	3,786,397	15,335	856,222	2,914,841	2,822,105
4065 Grand Jury Service	226,000	-	78,052	147,948	144,314
4071 5th Court of Appeals	292,019	-	42,804	249,215	457,003
4072 First Admin. Judicial Region	171,798	-	-	171,798	-
4080 Court Cost Miscellaneous	7,733,573	-	50,164	7,683,409	7,716,740
4110 14th Civil District Court	380,486	-	82,816	297,670	353,158
4115 44th Civil District Court	330,905	8,295	65,505	257,105	265,709
4120 68th Civil District Court	341,322	-	69,876	271,446	251,865
4125 95th Civil District Court	375,027	-	75,507	299,520	263,915
4130 101st Civil District Court	324,620	63	71,500	253,057	393,520
4135 116th Civil District Court	355,277	-	75,233	280,044	264,549
4140 134th Civil District Court	359,831	-	71,294	288,537	348,242
4145 160th Civil District Court	331,055	644	66,010	264,401	242,453
4150 162nd Civil District Court	321,003	920	67,365	252,718	348,854
4155 191st Civil District Court	312,840	0	61,867	250,973	277,114
4160 192nd Civil District Court	329,430	0	67,662	261,768	244,293
4165 193rd Civil District Court	312,348	410	61,136	250,802	227,459
4170 298th Civil District Court	356,130	0	74,048	282,082	300,618
4175 Civil District Masters	417,506	0	88,656	328,851	308,277
4180 Civil Tax Court	426,394	1,505	82,535	342,354	332,982
4210 254th Family Court	646,652	424	144,148	502,080	620,641
4215 255th Family Court	666,098	105	147,679	518,314	554,930
4220 256th Family Court	703,690	3,641	137,480	562,569	546,030
4225 301st Family Court	760,806	895	145,192	614,719	576,936
4230 302nd Family Court	677,855	-	116,722	561,133	565,270
4235 303rd Family Court	688,108	1,333	138,004	548,771	555,838
4240 330th Family Court	713,708	960	122,913	589,836	610,740
4250 IV-D Court	787,244	98,639	124,360	564,245	793,641
4310 304th Juvenile Court	2,452,486	51,791	656,298	1,744,397	1,772,366
4320 305th Juvenile Court	2,337,032	73,964	506,806	1,756,262	1,938,584
4401 Criminal District Court #1	1,000,435	16,619	245,681	738,135	410,575
4402 Criminal District Court #2	948,183	16,866	263,300	668,017	512,483
4403 Criminal District Court #3	885,031	2,021	320,828	320,182	375,517
4404 Criminal District Court #4	884,400	6,422	338,893	539,085	307,599
4405 Criminal District Court #5	897,427	983	307,952	588,492	397,802
4406 Criminal District Court #6	905,737	10,603	394,627	500,507	330,070
4407 Criminal District Court #7	926,037	23,237	355,876	546,924	396,746
4410 194th Criminal District Court	1,011,586	3,970	323,090	684,526	464,827
4415 195th Criminal District Court	909,707	11,269	263,227	635,211	415,768
4420 203rd Criminal District Court	922,988	5,425	364,718	552,845	427,152
4425 204th Criminal District Court	909,682	910	401,210	507,562	407,843
4430 265th Criminal District Court	940,210	19,014	291,128	630,069	463,817
4435 282nd Criminal District Court	885,706	17,724	463,360	404,622	315,219
4440 283rd Criminal District Court	936,313	6,389	317,022	612,902	424,284
4445 291st Criminal District Court	970,798	20,706	296,775	653,316	465,628
4450 292nd Criminal District Court	1,083,639	8,384	274,450	800,805	596,209
4455 363rd Criminal District Court	953,225	31,537	293,839	627,849	449,899
4460 Criminal District Magistrates	3,239,146	141	741,432	2,497,573	2,044,592
4461 Pretrial Release	8,451,721	474,853	1,280,100	6,696,768	6,107,479
4465 Staff Attorneys	1,336,643	268	249,337	1,087,039	441,797
4470 Criminal District Court Manager	2,301,715	50,433	497,785	1,753,498	557,970
4501 County Court at Law #1	581,364	578	143,475	437,311	412,732
4502 County Court at Law #2	645,465	9,207	322,357	313,901	491,550
4503 County Court at Law #3	542,740	15,692	123,263	403,785	373,571
4504 County Court at Law #4	631,626	-	139,129	492,497	471,310
4505 County Court at Law #5	529,558	51,301	119,675	358,582	815,274
4601 County Criminal Court #1	600,832	6,613	159,901	434,318	421,226
4602 County Criminal Court #2	856,356	15,594	203,491	631,271	631,415
4603 County Criminal Court #3	668,433	10,590	128,280	529,563	373,358
4604 County Criminal Court #4	709,906	18,410	192,797	498,700	493,059
4605 County Criminal Court #5	836,885	9,193	229,545	598,148	569,560
4606 County Criminal Court #6	861,350	14,404	315,025	531,921	515,481
4607 County Criminal Court #7	639,922	2,630	179,032	458,260	422,756
4608 County Criminal Court #8	671,487	7,684	233,577	430,226	456,171
4609 County Criminal Court #9	773,121	9,066	148,327	615,728	447,901
4610 County Criminal Court #10	714,554	14,324	222,037	478,192	414,472
4611 County Criminal Court #11	716,139	4,003	221,018	491,118	462,537
4615 County Criminal Court of Appeals	534,598	6	93,686	440,905	263,859

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 DECEMBER 31, 2025 AND 2024**

Exhibit C

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF December 2025	ACTUAL YTD December 2025	FUNDS AVAILABLE December 2025	FUNDS AVAILABLE December 2024
	(a)				
4616 County Criminal Court of Appeals #2	698,168	10,341	144,626	543,201	501,125
4617 County Criminal Court - Magistrate	1,445	-	185	1,260	344
4620 County Criminal Court Manager	692,382	4,516	122,297	565,569	360,883
4701 Probate Court #1	1,401,127	25,837	324,390	1,050,900	883,939
4702 Probate Court #2	1,491,483	1,427	362,313	1,127,743	1,086,056
4703 Probate Court #3	1,853,784	5,185	330,521	1,518,078	1,160,510
4704 Investigators/Court Visitor Program	2,190,060	-	331,341	1,858,719	1,811,172
4705 Probate Associates	709,761	1,474	190,024	518,263	472,010
4811 J.P- 1-1	1,181,839	2,903	267,212	911,723	842,144
4812 J.P- 1-2	857,685	2,426	166,435	688,823	669,156
4821 J.P- 2-1	831,726	9,461	156,577	665,688	647,554
4822 J.P- 2-2	839,334	2,308	176,376	660,649	653,386
4831 J.P- 3-1	1,029,643	4,146	213,167	812,330	775,183
4832 J.P- 3-2	889,936	697	184,238	705,001	706,215
4841 J.P- 4-1	834,920	2,819	185,532	646,569	661,775
4842 J.P- 4-2	1,003,205	1,142	174,682	827,381	672,569
4851 J.P- 5-1	838,850	4,447	184,637	649,766	680,592
4852 J.P- 5-2	877,982	525	146,208	731,249	713,197
<b>Subtotal Justice Administration</b>	<b>236,434,912</b>	<b>2,018,380</b>	<b>51,348,288</b>	<b>183,068,244</b>	<b>163,403,745</b>
<b>Health and Social Services</b>					
5110 Employee Health Clinic	883,303	5,365	176,723	701,216	723,552
5111 Juvenile Administration	23,906,544	1,991,409	5,217,930	16,697,206	16,876,776
5112 Juvenile Psychological Service	3,595,988	-	210,678	3,385,310	3,079,175
5114 Juvenile-Detention Center	19,292,882	46,584	4,121,705	15,124,592	15,569,204
5115 Juvenile-Emergency Shelter	3,080,682	6,994	2,436,814	2,436,875	2,067,195
5116 Juvenile-Letot Center	4,209,333	3,787	889,051	3,316,495	3,086,873
5117 Juvenile-Youth Village	5,362,185	23,782	1,250,604	4,087,799	3,543,897
5118 Juvenile-Medlock Center	5,737,006	5,902	1,326,252	4,404,852	3,680,221
5119 Juvenile-Letot Residential Treatment Center	2,367,769	2,445	473,405	1,891,919	1,655,942
5120 Health Administration	4,886,223	82,164	1,115,870	3,688,189	4,395,837
5121 Environmental Health	2,541,091	50,400	449,318	2,041,374	1,836,594
5122 Public Health Lab	4,812,671	307,220	906,239	3,599,212	3,029,453
5123 Preventive Health	4,296,647	257,166	939,527	3,099,953	2,560,164
5124 Communicable Disease Control	1,084,666	26,609	188,289	869,768	797,334
5125 STD Clinic	3,340,543	207,323	600,465	2,532,754	1,740,304
5126 TB Clinic	3,240,919	64,090	593,484	2,583,345	2,244,597
5127 HHS - South Dallas Satellite Clinic	858,009	-	-	858,009	-
5128 HHS - Finance Admin	1,528,165	16,556	258,808	1,252,801	880,146
5130 Budget Office Community Contracts	13,327,881	5,828,425	1,668,942	5,830,515	8,037,391
5140 CPS Program	5,076,449	3,078,159	714,257	1,284,033	473,358
5150 Child Nutrition Program	917,564	4,603	14,234	898,727	-
5170 Welfare Assistance	3,416,017	35,636	739,988	2,640,394	2,548,374
<b>Subtotal Health and Social Services</b>	<b>117,762,535</b>	<b>12,044,618</b>	<b>22,492,581</b>	<b>83,225,336</b>	<b>78,826,387</b>
<b>Other Operating</b>					
6340 Wilmer Substance Abuse Facility	339,351	5,966	80,581	252,804	231,556
6930 Cash Match for Grants	11,835,551	-	-	11,835,551	11,835,551
9910 Countywide Appropriations	24,878,979	4,647,483	2,359,453	17,872,043	21,280,834
9940 Reserves and Contingency	26,648,832	-	-	26,648,832	52,572,990
<b>Subtotal Other Operating</b>	<b>63,702,713</b>	<b>4,653,449</b>	<b>2,440,034</b>	<b>56,609,230</b>	<b>85,920,931</b>
9950 Emergency Reserves (a)	4,297,861	-	-	4,297,861	4,257,252
<b>Grand Total</b>	<b>\$ 852,524,439</b>	<b>\$ 43,307,837</b>	<b>\$ 166,432,205</b>	<b>\$ 642,784,397</b>	<b>\$ 595,530,660</b>
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				<b>\$ 24,253,804</b>	<b>16,927,094</b>

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/FY2025 Encumbrance	
Carryforwards	24,253,803.56
FY 2025 Budget	852,524,438.56
<b>Budget FY 2025</b>	<b>852,524,438.56</b>
Budget per budget funds available	852,524,438.56
	<b>\$ -</b>

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

General Fund Reserves Budget	4,297,861.00
Miscellaneous transfers to various departments	-
	<b>\$ 4,297,861</b>

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 DECEMBER 31, 2025**

Exhibit C-2

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF December 2025	ACTUAL YTD December 2025	FUNDS AVAILABLE December 2025	FUNDS AVAILABLE December 2024
<b>Road and Bridge</b>					
2510 Road Precinct #1	6,817,786	3,564	168,416	6,645,805	5,013,433
2520 Road Precinct #2	6,837,313	21,109	147,095	6,669,109	6,577,087
2530 Road Precinct #3	14,134,880	1,055,795	984,039	12,095,046	4,112,921
2540 Road Precinct #4	9,450,326	606,072	971,110	7,873,144	4,032,244
2550 Road Reserves	47,064,663	234,678	160,160	46,669,825	18,893,642
<b>Subtotal Road and Bridge</b>	<b>84,304,968</b>	<b>1,921,218</b>	<b>2,430,820</b>	<b>79,952,929</b>	<b>38,629,327</b>
<b>Permanent Improvement Fund</b>					
1022 GG-Operation Services- Facilities	12,940,881	2,040,000	636,592	10,264,289	12,841,788
3030 Public Service Program	299,598	-	-	299,598	(72,577)
9420 Facilities Projects	1,791,831	427,480	48,805	1,315,546	307,362
9910 Countywide Appropriations	1,500,000	-	-	1,500,000	-
9950 Emergency Reserves	2,752,039	-	-	2,752,039	-
<b>Subtotal Permanent Improvement Fund</b>	<b>19,284,350</b>	<b>2,467,480</b>	<b>685,398</b>	<b>16,131,472</b>	<b>13,076,573</b>
<b>Alternative Dispute Resolution</b>					
4054 Alt.Dispute Resolution-Dept	2,622,008	52,007	46,066	2,523,935	1,672,993
9950 Emergency Reserves	5,344,164	-	-	5,344,164	4,679,280
<b>Subtotal Alternative Dispute Resolution</b>	<b>7,966,172</b>	<b>52,007</b>	<b>46,066</b>	<b>7,868,099</b>	<b>6,352,273</b>
<b>Dallas County Historical Commission</b>					
2080 Historical Commission	6,000	500	59	5,441	4,360
9950 Emergency Reserves	3,730	-	-	3,730	12,640
<b>Subtotal Dallas County Historical Commission</b>	<b>9,730</b>	<b>500</b>	<b>59</b>	<b>9,171</b>	<b>17,000</b>
<b>Major Technology</b>					
1090 IT Data Services	16,288,732	7,907,145	6,478,331	1,903,257	39,975,435
1091 IT - Operations	28,967,248	13,217,753	1,708,056	14,041,438	-
1092 IT - Applications	12,197,605	48,365	539,829	11,609,411	-
1093 IT - Security	2,493,346	342,225	62,106	2,089,015	-
1094 IT - Strategic & Engagement	5,246,735	86,087	222,744	4,937,904	-
1095 IT - Countywide Maintenance	31,675,594	7,870,323	3,715,815	20,089,455	19,966,533
1096 IT - Data and Artificial Intelligence (AI)	2,586,035	100,000	45,492	2,440,543	-
9410 IT Projects	3,526,969	28,114	-	3,498,855	2,458,119
<b>Subtotal Major Technology</b>	<b>102,982,264</b>	<b>29,600,012</b>	<b>12,772,374</b>	<b>60,609,878</b>	<b>62,400,086</b>
<b>Major Projects Fund</b>					
1022 GG-Operation Services- Facilities	46,859,602	11,679,793	13,407,094	21,772,715	18,275,408
1090 IT Data Services	55,049	55,049	-	-	102,842
2110 Public Works	11,094,460	157,499	1,749,334	9,187,628	8,630,121
2115 PW - Economic Development	250,401	250,401	-	-	-
2510 Road Precinct #1	-	-	-	-	(71,105)
2520 Professional/Consultant Fees	194,525	72,650	121,875	-	-
9101 Park & Open Space Adm	2,867,014	424,637	97,048	2,345,330	2,231,338
9410 IT Projects	7,090,358	-	-	7,090,358	7,073,615
9411 District #1 Community and Econ Development	2,458,122	-	-	2,458,122	1,458,122
9412 District #2 Community and Econ Development	1,909,670	-	-	1,909,670	1,503,667
9413 District #3 Community and Econ Development	3,000,000	1,000,000	-	2,000,000	2,000,000
9414 District #4 Community and Econ Development	2,177,527	-	-	2,177,527	1,820,000
9415 County Judge Community and Econ Development	5,122,368	-	-	5,122,368	3,815,385
9417 County New Directions Program	602,262	-	18,577	583,685	2,896,909
9420 Facilities Projects	87,090,855	27,927,234	2,152,107	57,011,514	47,009,179
9430 Public Works Projects	145,504,267	101,192,277	4,719,296	39,592,694	44,295,365
9910 Countywide Appropriations	24,436,109	892,695	713,579	22,829,835	600,773
9950 Emergency Reserves	46,688,925	-	-	46,688,925	-
<b>Subtotal Major Projects Fund</b>	<b>387,401,515</b>	<b>143,652,235</b>	<b>22,978,910</b>	<b>220,770,370</b>	<b>141,641,619</b>
<b>Interest &amp; Debt Retirement Fund</b>					
7144 Limited Tax Refunding Bonds Series 2013	-	-	-	-	1,319,000
7147 Combination Tax and Parking Garage Revenue Certifica	14,213,225	-	-	14,213,225	13,546,650
7148 Certificates of Obligation, Series 2022	12,229,000	-	-	12,229,000	9,915,625
9950 Emergency Reserves	42,171,913	-	-	42,171,913	26,592,073
<b>Subtotal Interest &amp; Debt Retirement Fund</b>	<b>68,614,138</b>	<b>-</b>	<b>-</b>	<b>68,614,138</b>	<b>51,373,348</b>
<b>Major Grants</b>					
9466 Major Grants	229,546,332	5,310,173	21,974,555	202,261,604	271,827,394
<b>Subtotal Major Grants</b>	<b>229,546,332</b>	<b>5,310,173</b>	<b>21,974,555</b>	<b>202,261,604</b>	<b>271,827,394</b>
<b>HUD Section 8 Fund</b>					
9467 HUD Section 8	146,472,263	358,356	17,660,088	128,453,820	94,820,286
<b>Subtotal HUD Section 8 Fund</b>	<b>146,472,263</b>	<b>358,356</b>	<b>17,660,088</b>	<b>128,453,820</b>	<b>94,820,286</b>
<b>Charter School Grants</b>					
9468 Charter School	5,449,541	24,196	1,787,585	3,637,760	8,514,317
<b>Subtotal Charter School Grants</b>	<b>5,449,541</b>	<b>24,196</b>	<b>1,787,585</b>	<b>3,637,760</b>	<b>8,514,317</b>
<b>Law Library Fund</b>					
9010 Library Assistance	1,793,599	3,918	325,322	1,464,358	1,015,332
9950 Emergency Reserves	1,743,825	-	-	1,743,825	-
<b>Subtotal Law Library</b>	<b>3,537,424</b>	<b>3,918</b>	<b>325,322</b>	<b>3,208,183</b>	<b>1,015,332</b>
<b>Appellate Justice System</b>					
4090 Appellate Justice System	1,288,778	-	51,435	1,237,343	649,817
9950 Emergency Reserves	-	-	-	-	578,597
<b>Subtotal Appellate Justice System</b>	<b>1,288,778</b>	<b>-</b>	<b>51,435</b>	<b>1,237,343</b>	<b>1,228,414</b>
<b>Grand Total</b>	<b>\$ 1,056,857,474</b>	<b>\$ 183,390,095</b>	<b>\$ 80,712,613</b>	<b>\$ 792,754,766</b>	<b>\$ 690,895,971</b>

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

DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE MONTH ENDED DECEMBER 31, 2025 AND 2024

Exhibit D

FUND	FY 2026 BUDGET (a)	ENCUMBRANCES December 2025	ACTUAL MONTH OF December 2025	YTD ACTUAL + ENCUMBRANCES December 2025	BALANCE OF BUDGET December 2025	YTD ACTUAL + ENCUMBRANCES December 2024
10501 Road & Bridge District 1	6,817,786	3,564	65,049	171,981	6,645,805	942,272
10502 Road & Bridge District 2	6,837,313	21,109	53,442	168,204	6,669,109	201,118
10503 Road & Bridge District 3	14,134,880	1,055,795	395,976	2,039,834	12,095,046	1,498,665
10504 Road & Bridge District 4	9,450,326	606,072	368,945	1,577,182	7,873,144	1,043,623
10505 Road Reserves	47,064,663	234,678	160,160	394,839	46,669,825	1,851,977
12000 General Fund	852,524,439	43,307,837	62,458,920	209,740,042	642,784,397	213,180,938
12100 County Emergency Reserves	87,000,000	-	-	-	87,000,000	-
12600 Permanent Improvement Fund	19,284,350	2,467,480	352,134	3,152,877	16,131,472	8,033,393
16200 Alternate Dispute Resolution	7,966,172	52,007	18,035	98,073	7,868,099	88,947
16800 Dallas County Historical Commission	9,730	500	59	559	9,171	640
19500 Major Technology Fund	102,982,264	29,600,012	4,400,857	42,372,386	60,609,878	37,878,130
19600 Major Projects	387,401,515	143,652,235	11,687,866	166,631,144	220,770,370	161,570,771
20500 Interest & Debt Retirement Fund	68,614,138	-	-	-	68,614,138	4,798,200
46600 Grants	229,546,332	5,310,173	10,880,555	27,284,729	202,261,604	32,647,487
46700 HUD Section 8	146,472,263	358,356	6,316,773	18,018,443	128,453,820	18,150,934
46800 Charter School Grants	5,449,541	24,196	584,389	1,811,781	3,637,760	2,061,170
47000 Law Library Fund	3,537,424	3,918	191,857	329,241	3,208,183	534,249
47100 Appellate Judicial System	1,288,778	-	24,319	51,435	1,237,343	13,475
<b>Total</b>	<b>\$ 1,996,381,913</b>	<b>\$ 226,697,932</b>	<b>\$ 97,959,336</b>	<b>\$ 473,842,749</b>	<b>\$ 1,522,539,163</b>	<b>\$ 484,495,989</b>

(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 MONTH ENDED DECEMBER 31, 2025 AND 2024**

Exhibit E

FUND	FY 2026 BUDGET	ACTUAL MONTH OF December 2025	TOTAL YTD REVENUE December 2025	BALANCE OF BUDGET December 2025	TOTAL YTD REVENUE December 2024
10500 Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
10501 Road & Bridge District 1	154,020	13,234	39,484	114,536	31,426
10502 Road & Bridge District 2	304,020	20,235	58,126	245,894	46,808
10503 Road & Bridge District 3	724,020	56,973	64,497	659,523	51,821
10504 Road & Bridge District 4	1,216,520	16,194	145,741	1,070,779	27,797
10505 Road Reserves	27,868,000	1,795,592	5,507,860	22,360,140	6,164,506
12000 General Fund	828,270,635	214,561,206	269,896,000	558,374,635	259,367,044
12100 County Emergency Reserves	-	-	-	-	-
12600 Permanent Improvement	6,565,889	1,943,389	2,349,289	4,216,600	2,461,417
16200 Alternate Dispute	1,280,000	127,889	327,544	952,456	321,077
16800 Historical Commission	-	28	65	(65)	69
19500 Major Technology	91,666,312	26,305,052	31,293,321	60,372,991	25,989,673
19600 Major Projects	136,802,806	39,277,230	45,416,532	91,386,274	45,534,538
20500 Debt Service	31,480,483	1,869,872	1,858,038	29,622,445	1,513,740
46400 American Rescue Plan	750,000	37,098	39,763	710,237	176,340
46600 Projected Federal Grants	139,079,184	9,065,525	43,017,718	96,061,466	45,906,603
46700 HUD Section 8	77,899,747	5,078,919	17,334,600	60,565,147	16,479,091
46800 Charter School Grants	9,024,000	451,993	1,219,761	7,804,239	1,389,666
47000 Law Library	1,665,500	181,979	441,667	1,223,833	406,555
47100 Appellate Judicial	343,000	25,427	66,404	276,596	139,715
<b>TOTAL</b>	<b>\$ 1,355,094,136</b>	<b>\$ 300,827,833</b>	<b>\$ 419,076,410</b>	<b>\$ 936,017,726</b>	<b>\$ 406,007,887</b>

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

**DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE MONTH ENDED DECEMBER 31, 2025 AND 2024**

Exhibit F

DESCRIPTION	FY 2026 BUDGET	ACTUAL MONTH OF December 2025	TOTAL YTD REVENUE December 2025	BALANCE OF BUDGET December 2025	TOTAL YTD REVENUE December 2024
Ad Valorem and Occupation Tax	\$ 646,147,000	205,593,876.48	\$ 244,397,894	\$ 401,749,106	\$ 221,244,108
Licenses, Permits and Registrations	32,000,000	41,876.00	198,004	31,801,996	170,183
Fines and Forfeitures	151,000	275,677.63	815,983	(664,983)	714,961
Use of Money and Property	15,295,000	741,534.79	2,398,548	12,896,452	1,732,662
Charges for Current Services - General Government	49,952,500	2,835,415	6,926,928	43,025,572	12,940,373
Charges for Current Services - Public Safety	11,028,458	975,939	2,797,651	8,230,807	2,898,401
Charges for Current Services - Judiciary	19,305,268	1,909,476	5,225,624	14,079,644	4,897,457
Reimbursements for Current Services - General Government	746,000	40,090	105,787	640,213	426,693
Reimbursements for Current Services - Public Safety	19,523,900	1,648,306	4,892,489	14,631,411	3,369,489
Reimbursements for Current Services - Judicial	5,246,824	75,848	681,414	4,565,410	1,639,182
Reimbursements for Current Services - Health	13,030,934	33,615	231,034	12,799,900	4,868,665
Intergovernmental - General Government	1,555,150	-	235,863	1,319,287	517,407
Intergovernmental - Public Safety	893,200	-	-	893,200	-
Intergovernmental - Streets and Highways	1,260,780	-	-	1,260,780	1,260,770
Intergovernmental - Judiciary	832,500	81,702	293,993	538,507	187,899
Intergovernmental - Health and Welfare	191,500	26,200	45,700	145,800	72,500
Miscellaneous	905,500	40,020	145,410	760,090	176,248
Interfund Transfers	10,205,121	241,629	503,677	9,701,444	2,250,046
<b>TOTAL</b>	<u>\$ 828,270,635</u>	<u>\$ 214,561,206</u>	<u>\$ 269,896,000</u>	<u>\$ 558,374,635</u>	<u>\$ 259,367,044</u>

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

**DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF DECEMBER 31, 2025 AND 2024**

<b>ASSETS</b>	<b>December 31, 2025</b>	<b>December 31, 2024</b>
Cash and Investments	\$ 175,408,237 (c)	\$ 318,005,255 (c)
Inventories, Stock Room	72,692	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	-
<b>TOTAL ASSETS</b>	<b>\$ 176,156,691</b>	<b>\$ 319,039,890</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	17,154,533 (b)	43,092,511 (b)
Due to Other Governmental Units	22,828,528 (c)	98,607,015 (c)
<b>TOTAL LIABILITIES</b>	39,983,062	141,699,526
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	72,692	61,872
Projects	32,336,019	68,217,548
Projects - Encumbrances	3,920,074	3,467,923
Other - Encumbrances	15,929,897	36,935,532
<b>UNRESERVED</b>		
General Fund	-	-
Other Funds	83,914,949	68,657,488
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 176,156,691</b>	<b>\$ 319,039,890</b>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 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 December 31, 2025 including accrued interest, \$22,720,649 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 DECEMBER 31, 2025 AND 2024

Exhibit G

FUND	BEGINNING BALANCE December 2025	ACTUAL MONTH OF December 2025	ENDING BALANCE December 2025	ENDING BALANCE December 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500	\$ 537,781	\$ (122,986)	\$ 414,795	\$ 109,416
17000	(97,216)	5,948	(91,267)	(62,116)
19000	73,255	-	73,255	73,255
21000	168	-	168	168
46400	58,988,844	(10,177,243)	48,811,601	127,090,195
	<u>59,502,832</u>	<u>(10,294,281)</u>	<u>49,208,551</u>	<u>127,210,919</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000	2,558,059	321,837	2,879,896	2,371,281
20100	564,384	11,308	575,692	436,836
20200	19,027,658	(182,484)	18,845,174	19,110,645
20300	32,611,083	626,766	33,237,849	34,281,797
20400	17,051,399	365,945	17,417,345	21,582,251
50000	13,406,937	1,687,067	15,094,003	39,515,102
53400	813,143	25,492	838,635	792,862
53800	129,758	(1,838)	127,920	95,681
54700	163,159	495	163,654	159,260
70400	691,177	-	691,177	690,902
	<u>87,016,757</u>	<u>2,854,588</u>	<u>89,871,345</u>	<u>119,036,617</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
41500	-	-	-	-
44100	1,445,297	(16,005)	1,429,292	1,845,297
44200	31,855,740	(35,969)	31,819,771	66,833,145
48200	-	-	-	-
49300	-	-	-	-
	<u>33,301,037</u>	<u>(51,974)</u>	<u>33,249,063</u>	<u>68,678,442</u>
<b>Road Funds:</b>				
42700	2,658,578	-	2,658,578	2,658,578
48100	86,303	-	86,303	86,303
49000	129,734	-	129,734	129,734
49400	204,663	-	204,663	204,663
	<u>3,079,277</u>	<u>-</u>	<u>3,079,277</u>	<u>3,079,277</u>
Total Governmental Funds Cash and Investments	<u>\$ 182,899,903</u>	<u>\$ (7,491,666)</u>	<u>\$ 175,408,237</u>	<u>\$ 318,005,255</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 December 31, 2025 including accrued interest, \$22,720,649 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 DECEMBER 31, 2025 AND 2024

Exhibit H

FUND	ENCUMBRANCES December 2025	ACTUAL MONTH OF December 2025	YTD ACTUAL + ENCUMBRANCES December 2025	YTD ACTUAL + ENCUMBRANCES December 2024
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
12500 Petit Jury Fund	-	\$ 122,734	\$ (270,472)	\$ 17,044
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	10,534,179	10,940,699	21,855,368	44,360,612
	<u>10,534,179</u>	<u>11,063,433</u>	<u>21,584,896</u>	<u>44,377,656</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
20000 Judicial Fund	97,550	13,248	110,798	125,724
20100 Technology Fund	600	-	600	600
20200 Local Government Fund	299,956	399,584	1,283,501	2,162,268
20300 Local Official Fund	1,223,781	426,380	2,314,200	2,168,708
20400 Record Management Fund	3,773,830	266,670	4,394,795	4,526,842
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	54,201	145,065	216,600
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	3,158	39,442	77,204
54700 DA - State Forfeitures/Other	-	-	-	724
	<u>5,395,717</u>	<u>1,163,240</u>	<u>8,288,400</u>	<u>9,278,670</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
44100 Combination Tax and Parking Series 2016	300	16,005	16,305	33,118
44200 Certificates of Obligation, Series 2022	3,919,774	169,875	4,117,218	4,874,682
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>3,920,074</u>	<u>185,880</u>	<u>4,133,523</u>	<u>4,907,800</u>
<b>Road Funds:</b>				
42700 Unlimited Tax Refunding & Improv	-	-	-	-
49200 1992 Road Bond Fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Subtotal capital project funds</b>	<u>3,920,074</u>	<u>185,880</u>	<u>4,133,523</u>	<u>4,907,800</u>
<b>Total</b>	<u>\$ 19,849,970</u>	<u>\$ 12,412,552</u>	<u>\$ 34,006,819</u>	<u>\$ 58,564,126</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 DECEMBER 31, 2025 AND 2024**

Exhibit I

FUND	ACTUAL MONTH OF December 2025	TOTAL YTD REVENUE December 2025	TOTAL YTD REVENUE December 2024
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
12500 Petit Jury Fund	\$ -		\$ -
17000 Return Check Collection	5,948	(16,373)	21,929
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	37,098	39,763	176,340
	<u>43,046</u>	<u>23,390</u>	<u>198,269</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
20000 Judicial Fund	324,980	446,597	83,906
20100 Technology Fund	11,308	34,345	29,489
20200 Local Government Fund	352,369	889,736	686,140
20300 Local Official Fund	845,599	2,143,757	1,975,304
20400 Record Management Fund	676,535	1,956,286	1,935,143
50000 Payroll	-	-	-
53400 DA - Restitution	79,693	337,674	492,055
53800 DA - Check Processing	1,320	2,990	5,388
54700 DA - State Forfeitures/Other	495	495	1,472
	<u>2,292,298</u>	<u>5,811,879</u>	<u>5,208,897</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
44100 Combination Tax and Parking Series 2016	-	-	-
44200 Certificates of Obligation, Series 2022	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Road Funds:</b>			
42400 Unlimited Tax Road Bonds Series	-	-	-
42700 Unlimited Tax Refunding & Improv	-	-	-
48100 Public Property Finance Obligati	-	-	-
49000 Unlimited Tax Road Bond Fund	-	-	-
49400 Unlimited Tax Road Bond Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 2,335,344</u>	<u>\$ 5,835,269</u>	<u>\$ 5,407,167</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 December 31, 2025 including accrued interest, \$22,720,649 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 DECEMBER 31, 2025**

**Exhibit J**

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	22,412,536	29,022,536
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>\$ 79,190,886</u>	<u>\$ 258,720,886</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 DECEMBER 31, 2025 AND 2024**

Exhibit K

FUND	BEGINNING BALANCE December 2025	ACTUAL MONTH OF December 2025	ENDING BALANCE December 2025	ENDING BALANCE December 2024
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
12800 Adult Probation Fund	\$ 10,001,897	\$ 9,142,103	\$ 19,144,001	\$ 16,172,137
13000 Election Fund-Special	340,964	-	340,964	1,105,535
16600 State Report Interest Fund	1,109,817	520,774	1,630,591	1,580,499
50100 County Clerk-Special	23,929,685	377,956	24,307,641	25,794,355
50200 County Clerk-Trust	37,736,710	261,020	37,997,730	34,684,555
50300 District Clerk-Special	9,345,401	315,398	9,660,799	12,530,264
50400 District Clerk-Trust	47,996,299	1,353,746	49,350,045	40,325,385
50500 Sheriff-Special	336,757	(48,526)	288,231	246,584
50600 County Clerk Special Trust Fund	22,184,627	116,607	22,301,233	32,033,136
53200 Escrow Fund	19,499,792	103,594	19,603,386	21,479,570
53400 DA - Restitution	813,143	25,492	838,635	792,862
53700 Youth Village Special Fund	517	1	518	505
54200 DA - Police Agencies	44,773	137	44,910	43,678
54300 Adult Probation-Restitution	1,917,043	53,950	1,970,993	2,451,203
54400 DA - Attorney General	32,446	100	32,547	31,637
54500 DA - Unadjudicated-Gambling	69,971	215	70,186	68,245
54600 DA - Forfeitures-Narcotics	378,039	1,141	379,180	154,459
55000 Justice of the Peace 1-1 Special	511,853	4,616	516,469	506,894
55100 Justice of the Peace 1-2 Special	153,807	450	154,257	163,028
55300 Justice of the Peace 3-3 Special	-	-	-	-
55400 Justice of the Peace 2-1 Special	430,023	-	430,023	434,975
55500 Justice of the Peace 2-2 Special	47,049	1,483	48,532	42,532
55600 Justice of the Peace 3-1 Special	106,677	183	106,861	63,746
55700 Justice of the Peace 3-2 Special	255,522	17,366	272,888	256,625
55900 Justice of the Peace 4-1 Special	79,758	19,462	99,220	70,962
56000 Justice of the Peace 4-2 Special	61,009	3,957	64,966	46,448
56100 Justice of the Peace 5-1 Special	68,142	32,487	100,629	102,755
56200 Justice of the Peace 5-2 Special	287,778	333	288,111	282,186
57000 Dallas County Housing Fin.	84,267	256	84,523	82,237
57100 Dallas County Housing Fin.	1,185,676	3,749	1,189,424	1,154,517
58000 Constable 1 Special Fund No. 580	30,160	106,693	136,853	51,488
58100 Constable 2 Special Fund No. 581	324,624	(35,337)	289,287	42,124
58200 Constable 3 Special Fund No. 582	87,737	6,101	93,839	89,339
58400 Constable 4 Special Fund No. 584	1,744	-	1,744	8,091
58600 Constable 5 Special Fund No. 586	14,669	10,691	25,359	1,367
60000 DCS - Administration	28,206,290	154	28,206,444	28,163,690
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	187,340
80800 Child Support Clearing	19,636	8,220	27,856	24,116
88200 Cash Receipt Default Department Suspense	-	-	-	-
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 207,983,198</b>	<b>\$ 12,404,572</b>	<b>\$ 220,387,770</b>	<b>\$ 221,382,229</b>

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