



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

August 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 July 31, 2026

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

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

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

Summary of County Bonded Indebtedness as of July 31, 2026

J

Summary of Cash and Investments: Fiduciary and Agency Funds as of July 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
County Auditor

th/kc
cc: County Administrator
County Budget Officer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF JULY 31, 2026 AND 2025**

ASSETS	<u>July 31, 2026</u>	<u>July 31, 2025</u>
Cash and Investments	\$ 840,533,917	\$ 738,201,816
Inventories, Stock Room	3,678,640	4,929,401
Net Receivables - County Taxes	13,661,428	14,116,821
Net Receivables - Other	16,736,000 (a)	18,693,000 (a)
Subtotal Net Receivables	<u>30,397,428</u>	<u>32,809,821</u>
Due from Other Governmental Units	<u>8,039,829</u>	<u>3,101,185</u>
Total Receivables	38,437,257	35,911,006
Prepayments and other assets	498,831	529,235
TOTAL ASSETS	<u><u>\$ 883,148,645</u></u>	<u><u>\$ 779,571,458</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	103,472,809 (b)	36,488,011 (b)
Due to Other Governmental Units	<u>61,752,833</u>	<u>40,505,739</u>
TOTAL LIABILITIES	165,225,642	76,993,750
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	4,177,471	5,458,636
Projects	141,177,743	152,183,484
General Fund - Encumbrances	23,438,482	26,727,912
Projects - Encumbrances	169,262,742	158,795,002
Other - Encumbrances	9,716,074	10,922,792
UNRESERVED		
General Fund	171,471,979	243,225,889
Emergency Reserves	87,000,000	
Other Funds	111,678,512	105,263,992
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 883,148,645</u></u>	<u><u>\$ 779,571,458</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 ten months ended July 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 ten months ended July 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 JULY 31, 2026 AND 2025

Exhibit A

FUND		BEGINNING BALANCE July 2026	ACTUAL MONTH OF July 2026	ENDING BALANCE July 2026	ENDING BALANCE July 2025
GOVERNMENTAL FUNDS:					
Major Funds:					
12000	General Fund	\$ 296,410,790	\$ (88,300,114)	\$ 208,110,676	\$ 244,880,778
12100	County Emergency Reserves	87,000,000	-	87,000,000	-
12400	Jury Fund	-	-	-	-
19600	Major Projects	376,667,577	(7,511,880)	369,155,697	352,868,388
20500	Interest & Debt Retirement Fund	51,017,707	740,108	51,757,814	26,801,090
	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	(9,181,078)	8,826,332	(354,746)	486,563
		<u>801,931,103</u>	<u>(86,245,555)</u>	<u>715,685,548</u>	<u>625,036,819</u>
Other Non-Major Governmental Funds:					
Special Revenue Funds:					
10500	Road & Bridge	-	-	-	-
10501	Road & Bridge District 1	7,006,622	3,353,594	10,360,216	3,132,335
10502	Road & Bridge District 2	12,248,168	3,372,828	15,620,996	6,785,979
10503	Road & Bridge District 3	855,744	6,154,632	7,010,376	(1,839,521)
10504	Road & Bridge District 4	7,360,907	4,080,650	11,441,557	2,968,945
10505	Road Reserves	33,536,981	(15,156,551)	18,380,430	47,450,320
12600	Permanent Improvement Fund	14,553,337	(184,699)	14,368,637	17,036,721
16200	Alternate Dispute Resolution	5,041,287	75,673	5,116,960	7,582,883
16800	Dallas County Historical Commission	4,580	(37)	4,544	9,870
19500	Major Technology Fund	44,509,767	(12,064,048)	32,445,719	20,421,342
46700	HUD Section 8	5,252,334	(1,451,129)	3,801,204	5,540,135
46800	Charter School Grants	(191,787)	2,139,311	1,947,524	(100,283)
47000	Law Library Fund	2,735,362	49,370	2,784,731	2,356,018
47100	Appellate Judicial System	1,533,379	32,094	1,565,473	1,820,254
		<u>134,446,681</u>	<u>(9,598,313)</u>	<u>124,848,368</u>	<u>113,164,997</u>
Total Governmental Funds Cash and Investments		<u>\$ 936,377,784</u>	<u>\$ (95,843,867)</u>	<u>\$ 840,533,917</u>	<u>\$ 738,201,816</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 TEN MONTHS ENDED JULY 31, 2026

	BUDGET FY 2026	ACTUAL YTD July 2026	BALANCE OF BUDGET FY 2026	ACTUAL YTD July 2025
REVENUES				
Property taxes	\$ 646,147,000	\$ 649,587,915	\$ (3,440,915)	\$ 608,847,009
Licenses and permits	32,000,000	31,460,436	539,564	31,010,914
Fines and forfeitures	151,000	468,724	(317,724)	411,055
Use of Money and Property	15,295,000	14,653,671	641,329	12,989,873
Charges for current services	80,286,226	73,827,521	6,458,705	70,026,741
Reimbursement for Current Services	38,547,658	33,546,567	5,001,091	29,114,816
Intergovernmental revenues	4,733,130	3,589,422	1,143,708	4,703,558
Miscellaneous	905,500	523,764	381,736	2,464,506
Interfund Transfers	10,205,121	6,574,939	3,630,182	33,678,118
Total revenues	<u>828,270,635</u>	<u>814,232,959</u>	<u>14,037,676</u>	<u>793,246,591</u>
EXPENDITURES				
Current:				
General Government	149,572,468	104,113,788	45,458,680	90,190,816
Community Services	1,332,314	795,846	536,468	742,462
Law Enforcement	295,373,085	267,786,945	27,586,140	240,815,377
Justice Administration	241,396,589	207,429,291	33,967,298	185,819,219
Health and Social Services	114,050,503	91,030,341	23,020,162	83,221,438
Other Operating	50,799,479	27,593,356	23,206,123	25,504,778
Total expenditures	<u>852,524,439</u>	<u>698,749,567</u>	<u>153,774,871</u>	<u>626,294,090</u>
Excess (deficiency) of revenues over (under) expenditures	(24,253,804)	115,483,392	-	166,952,501
Fund balances - beginning	141,539,000	141,539,000	-	153,867,000
Fund balances - ending (a)	<u>\$ 117,285,196</u>	<u>\$ 257,022,392</u>	<u>\$ -</u>	<u>\$ 320,819,501</u>

(a) Fund Balance includes Fund 12100 emergency reserves.

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2026**

Exhibit C

DEPARTMENT	BUDGET FY 2026 (a)	ENCUMBRANCES AS OF July 2026	ACTUAL YTD July 2026	FUNDS AVAILABLE July 2026	FUNDS AVAILABLE July 2025
General Government					
1010 GG-County Judge	\$ 907,464	\$ -	\$ 770,816	\$ 136,648	\$ 355,784.32
1011 Truancy Courts	867,006	35,732	708,400	122,874	291,832
1016 Planning and Development	735,050	6,557	569,242	159,251	(16,313)
1020 GG-Commissioners Court Administrator	2,777,992	(75,799)	2,009,260	844,531	247,066
1021 GG-Operation Services-Engineering	2,445,847	147,898	916,439	1,381,510	364,817
1022 GG-Operation Services- Facilities	36,393,097	4,205,667	22,398,705	9,788,725	8,329,445
1023 GG-Operation Services- Comm/Central Svcs	7,867,993	1,018,083	4,155,965	2,693,945	1,567,346
1024 GG-Operations Services-Records Mgt	1,350,634	86,977	936,137	327,520	152,221
1027 GG-Operations-Auto Service Center	14,819,183	5,582,515	5,378,547	3,858,121	901,242
1035 GG- Tax Assessor/Collector	19,728,872	6,495	17,644,143	2,078,235	2,722,932
1040 Human Resource/Civil Service	7,616,001	123,893	6,484,160	1,007,947	4,080,580
1045 Record Bldg Fitness	118,789	229	124,784	(6,224)	262,368
1047 Records Building Cafe	1,371,116	178,012	425,135	767,970	938,638
1050 GG-County Treasurer	1,884,275	43,488	1,672,798	167,989	398,882
1060 Office of Budget and Evaluation	1,713,198	6,555	1,288,869	417,773	310,324
1070 GG-County Auditor	8,632,816	230,865	5,734,510	2,667,441	4,276,274
1075 Fiscal Services	3,091,737	23,268	2,487,084	581,385	1,000
1076 Accounts Payable	-	-	-	-	4,635
1077 Payroll	-	-	-	-	500
1080 GG-Purchasing	2,188,387	1,735	1,805,155	381,498	835,198
1082 Small Business Enterprise SBE	1,163,495	4,254	730,785	428,456	238,317
1085 ERP Transformation Office	6,180,129	39,522	3,882,987	2,257,620	13,298
1210 Elections	11,693,921	392,824	9,000,763	2,300,335	3,473,701
1215 Election Contract Operations	16,025,468	674,781	14,989,106	361,581	1,514,773
Subtotal General Government	149,572,468	12,733,550	104,113,788	32,725,130	31,264,860
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	719,366	271,821	380,643	66,902	386,007
2060 Veterans Service	612,948	1,906	415,203	195,839	137,283
Subtotal Community Services	1,332,314	273,727	795,846	262,741	523,290
Law Enforcement					
3110 Executive	2,276,389	2,619	1,952,343	321,428	263,684
3113 Internal Affairs	1,398,704	340	1,314,922	83,441	272,207
3114 Compliance	602,955	50	502,639	100,266	165,529
3121 General Services	1,953,128	-	1,513,463	439,666	136,116
3122 Personnel	1,539,518	600	1,508,770	30,148	234,645
3123 Training	4,753,232	52,489	4,022,159	678,584	374,213
3124 Communications	2,582,657	388	2,369,703	212,566	360,053
3125 Fiscal	4,602,868	207,674	4,066,130	329,063	1,285,192
3126 Photo Lab	327,193	12,310	272,081	42,802	132,445
3128 Bonds	2,869,400	7,230	2,818,633	43,538	538,058
3129 Bailiff	14,757,338	2,078	13,828,544	926,716	469,810
3130 Warrants	5,986,074	12,210	5,477,565	496,299	478,738
3131 Fugitive Transportation	2,303,205	135	2,084,639	218,431	308,717
3132 Civil	501,853	1,483	459,890	40,479	81,624
3134 Criminal Investigation	3,842,172	2,354	3,674,198	165,620	1,194,333
3136 FLEET	1,689,807	33,021	1,446,295	120,491	41,929
3137 Freeway Management Program	13,823,192	6,381	13,094,405	722,406	1,555,096
3140 Detention Services	2,406,584	203	2,044,396	361,985	(341,965)
3141 North Tower	40,147,898	31,829	36,637,770	3,478,299	488,704
3142 West Tower	28,021,656	25,748	26,915,438	1,080,470	(2,380,456)
3147 Central Intake	17,547,174	73,567	16,428,339	1,045,268	(61,682)
3148 South Tower	29,593,603	18,982	28,589,681	984,939	(2,453,993)
3150 Classification and Release	30,253,251	26,630	28,362,784	1,863,837	2,870,342
3152 Central Kitchen	15,580,996	327,552	13,850,819	1,402,625	3,232,091
3153 Central Laundry	2,695,173	15,656	2,565,336	114,181	119,441
3155 Jail Medical	15,209,922	4,838	13,535,042	1,670,042	826,953
3156 Court Security	1,806,337	-	1,718,409	87,928	291,929
3158 Data Management Unit Dispositions	758,350	-	732,327	26,023	-
3159 CJIS Compliance & Technology	2,991,441	194,388	2,141,035	656,018	243,314
Subtotal Sheriff	252,822,070	1,060,757	233,927,755	17,833,559	10,727,067
3210 Constable Precinct #1	3,409,246	22,972	2,782,857	603,417	752,204
3220 Constable Precinct #2	2,145,899	23,344	1,891,391	231,164	408,429
3230 Constable Precinct #3	2,602,617	25,151	2,171,249	406,216	502,623
3240 Constable Precinct #4	2,891,997	23,123	2,367,437	501,438	705,830
3250 Constable Precinct #5	2,463,220	14,646	2,305,055	143,519	85,701
Subtotal Constable	13,512,978	109,236	11,517,989	1,885,754	2,454,787
3311 Crime Lab	12,355,211	515,144	8,356,126	3,483,941	4,191,083
3312 Medical Examiner	12,087,322	161,026	10,013,835	1,912,461	1,992,026
3313 Breath Alcohol Program	376,479	370	304,151	71,959	69,648
Subtotal Institute of Forensic Sciences	24,819,012	676,540	18,674,111	5,468,361	6,252,756
3020 Community Supervision	1,996,240	196,593	1,664,933	134,714	181,791
3030 Public Service Program	1,863,614	38,866	1,757,494	67,255	352,395
3043 Unincorporated Area Services	359,169	56,319	244,664	58,186	129,279
Subtotal Law Enforcement	295,373,085	2,138,311	267,786,945	25,447,829	20,098,075
Justice Administration					

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2026**

Exhibit C

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF July 2026	ACTUAL YTD July 2026	FUNDS AVAILABLE July 2026	FUNDS AVAILABLE July 2025
	(a)				
4001 Building Security	13,262,357	23,991	12,540,453	697,913	1,660,454
4002 Emergency Management	1,120,319	29,535	860,135	230,649	366,919
4003 Fire Marshal	3,343,432	95,029	3,128,373	120,030	246,685
4011 District Attorney	68,898,984	54,523	61,736,335	7,108,126	10,156,460
4012 DA-Special Allocation	-	-	-	-	133,049
4013 Drug Court Program	426,612	139	243,618	182,855	180,906
4014 Jail Diversion	1,581,599	110,711	1,100,884	370,004	541,830
4015 Divert Court Department	386,423	6,496	211,648	168,279	262,640
4016 S.T.A.C. Court	100,075	3,513	76,937	19,625	12,930
4020 District Clerk	15,862,838	6,614	14,585,661	1,270,563	2,548,935
4031 County Clerk	14,157,448	1,445	11,908,672	2,247,331	1,119,809
4032 County Clerk-Collections	1,236,579	-	864,839	371,740	472,814
4033 Truancy Courts Clerks	877,512	-	736,358	141,154	153,955
4040 Public Defender	23,693,961	84,952	20,382,792	3,226,217	2,001,116
4051 District Court Administration	359,158	1,274	346,542	11,342	82,140
4056 Domestic Relations Office Administration	3,702,152	1,586	2,922,827	777,739	946,045
4060 Jury Service	3,788,474	22,884	2,782,971	982,620	1,017,442
4065 Grand Jury Service	302,000	-	248,810	53,190	52,218
4071 5th Court of Appeals	297,432	-	171,264	126,168	366,071
4072 First Admin. Judicial Region	171,798	-	168,947	2,851	-
4080 Court Cost Miscellaneous	542,283	-	364,060	178,224	458,271
4110 14th Civil District Court	388,403	-	318,777	69,626	203,193
4115 44th Civil District Court	349,219	152	279,746	69,321	185,173
4120 68th Civil District Court	357,142	-	284,417	72,725	170,795
4125 95th Civil District Court	394,800	-	310,353	84,447	177,485
4130 101st Civil District Court	368,347	1,794	248,110	118,443	225,924
4135 116th Civil District Court	368,074	434	306,398	61,243	149,412
4140 134th Civil District Court	368,830	-	289,991	78,839	208,081
4145 160th Civil District Court	334,076	-	270,339	63,736	171,079
4150 162nd Civil District Court	328,012	-	272,606	55,407	157,343
4155 191st Civil District Court	370,863	-	255,030	115,833	241,306
4160 192nd Civil District Court	355,564	905	276,602	78,057	181,629
4165 193rd Civil District Court	323,554	-	249,881	73,674	179,752
4170 298th Civil District Court	360,288	295	300,600	59,393	219,068
4175 Civil District Masters	417,639	-	362,933	54,706	75,511
4180 Civil Tax Court	426,511	1,863	349,613	75,035	118,423
4210 254th Family Court	664,770	3,868	465,481	195,421	393,739
4215 255th Family Court	678,208	89	530,392	147,727	293,254
4220 256th Family Court	704,655	2,519	519,395	182,740	258,106
4225 301st Family Court	810,754	1,494	589,937	219,324	267,293
4230 302nd Family Court	680,158	-	509,161	170,998	323,879
4235 303rd Family Court	693,898	3,902	540,783	149,213	301,538
4240 330th Family Court	714,193	770	542,220	171,204	329,028
4250 IV-D Court	757,938	44,798	452,308	260,831	711,954
4310 304th Juvenile Court	2,670,460	10,249	2,254,744	405,467	309,489
4320 305th Juvenile Court	2,331,901	48,276	1,723,536	560,090	607,121
4401 Criminal District Court #1	1,150,913	183	875,446	275,284	195,387
4402 Criminal District Court #2	1,238,570	3,920	1,114,267	120,383	170,239
4403 Criminal District Court #3	1,372,714	733	1,276,328	95,653	331,593
4404 Criminal District Court #4	1,510,712	19,984	1,217,910	272,819	226,427
4405 Criminal District Court #5	1,459,974	265	1,179,243	280,466	151,613
4406 Criminal District Court #6	1,616,504	2,656	1,389,146	224,702	298,215
4407 Criminal District Court #7	1,602,063	7,406	1,312,770	281,887	181,348
4410 194th Criminal District Court	1,341,084	2,371	1,207,651	131,061	177,501
4415 195th Criminal District Court	1,139,732	13,523	999,236	126,973	151,972
4420 203rd Criminal District Court	1,337,639	250	1,123,550	213,839	220,434
4425 204th Criminal District Court	1,436,691	206	1,342,136	94,348	290,463
4430 265th Criminal District Court	1,184,914	3,894	1,045,753	135,267	207,240
4435 282nd Criminal District Court	1,432,951	1,987	1,264,895	166,069	279,333
4440 283rd Criminal District Court	1,585,630	4,668	1,384,909	196,053	162,770
4445 291st Criminal District Court	1,446,878	5,076	1,272,339	169,462	167,858
4450 292nd Criminal District Court	1,378,716	195	1,177,493	201,027	67,989
4455 363rd Criminal District Court	1,265,485	10,557	1,109,094	145,834	160,867
4460 Criminal District Magistrates	3,351,995	2	3,062,026	289,967	275,003
4461 Pretrial Release	8,393,287	136,685	6,363,415	1,893,187	1,823,286
4465 Staff Attorneys	1,340,824	10,557	1,018,484	311,782	(62,931)
4470 Criminal District Court Manager	2,457,070	47,283	2,005,399	404,388	(19,571)
4501 County Court at Law #1	585,914	631	556,944	28,339	142,115
4502 County Court at Law #2	867,942	13,853	928,302	(74,212)	215,246
4503 County Court at Law #3	566,473	-	500,940	65,533	185,344
4504 County Court at Law #4	662,456	-	561,891	100,565	205,076
4505 County Court at Law #5	499,014	-	461,541	37,473	413,174
4601 County Criminal Court #1	701,346	-	631,354	69,991	202,072
4602 County Criminal Court #2	873,824	5,936	807,620	60,269	270,779
4603 County Criminal Court #3	709,235	1,092	600,078	108,065	75,574
4604 County Criminal Court #4	843,850	2,502	771,058	70,290	203,691
4605 County Criminal Court #5	923,782	-	828,225	95,557	283,748
4606 County Criminal Court #6	1,350,296	5,684	1,225,407	119,205	86,820
4607 County Criminal Court #7	775,981	-	678,989	96,992	157,486
4608 County Criminal Court #8	962,282	1,410	870,587	90,285	191,768
4609 County Criminal Court #9	788,997	5,811	584,783	198,403	202,558
4610 County Criminal Court #10	887,944	3,649	843,653	40,642	190,178
4611 County Criminal Court #11	961,453	5,330	853,321	102,802	200,861

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2026**

Exhibit C

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF July 2026	ACTUAL YTD July 2026	FUNDS AVAILABLE July 2026	FUNDS AVAILABLE July 2025
	(a)				
4615 County Criminal Court of Appeals	543,913	1,390	371,559	170,964	73,338
4616 County Criminal Court of Appeals #2	699,269	3,630	528,860	166,779	220,221
4617 County Criminal Court - Magistrate	1,445	-	337	1,108	256
4620 County Criminal Court Manager	721,346	35,218	539,302	146,826	122,031
4701 Probate Court #1	1,425,135	1,760	1,231,916	191,459	132,765
4702 Probate Court #2	1,593,660	1,407	1,383,636	208,618	434,959
4703 Probate Court #3	1,861,463	9,445	1,442,674	409,344	379,754
4704 Investigators/Court Visitor Program	2,200,762	13,559	1,419,887	767,316	947,100
4705 Probate Associates	752,704	-	670,279	82,425	(11,176)
4811 J.P.- 1-1	1,199,167	1,250	1,045,064	152,853	145,836
4812 J.P.- 1-2	860,819	760	685,296	174,763	279,134
4821 J.P.- 2-1	849,299	31,454	686,988	130,856	244,989
4822 J.P.- 2-2	844,058	450	716,482	127,127	198,691
4831 J.P.- 3-1	1,026,278	448	845,353	180,477	258,884
4832 J.P.- 3-2	900,288	-	749,367	150,921	258,943
4841 J.P.- 4-1	855,413	2,668	733,913	118,833	241,186
4842 J.P.- 4-2	1,004,574	8,508	682,930	313,136	243,529
4851 J.P.- 5-1	840,393	1,076	750,858	88,458	216,519
4852 J.P.- 5-2	881,777	479	612,930	268,368	307,066
Subtotal Justice Administration	241,396,589	995,898	207,429,291	32,971,401	42,617,810
Health and Social Services					
5110 Employee Health Clinic	882,164	662	740,645	140,858	317,423
5111 Juvenile Administration	22,825,855	1,188,551	18,141,549	3,495,756	3,410,775
5112 Juvenile Psychological Service	3,611,876	-	3,033,158	578,718	1,888,644
5114 Juvenile-Detention Center	19,684,941	163,851	16,442,631	3,078,459	5,295,506
5115 Juvenile-Emergency Shelter	2,945,505	2,327	2,439,117	504,062	457,047
5116 Juvenile-Letot Center	4,175,668	2,099	3,638,229	535,340	616,429
5117 Juvenile-Youth Village	5,323,993	9,280	4,805,500	509,212	561,959
5118 Juvenile-Medlock Center	5,833,437	7,449	5,233,641	592,347	480,727
5119 Juvenile-Letot Residential Treatment Center	2,326,312	6,854	1,932,841	386,617	226,957
5120 Health Administration	4,899,310	96,085	2,732,257	2,070,967	1,778,299
5121 Environmental Health	2,542,935	66,794	1,745,880	730,261	729,751
5122 Public Health Lab	4,699,522	242,284	3,824,575	632,663	415,095
5123 Preventive Health	4,178,915	159,768	3,244,091	775,055	864,638
5124 Communicable Disease Control	1,084,473	8,838	972,974	102,662	355,406
5125 STD Clinic	3,311,427	137,856	2,405,797	767,774	439,582
5126 TB Clinic	3,239,606	39,749	2,527,991	671,866	600,105
5127 HHS - South Dallas Satellite Clinic	858,033	83,801	244,542	529,690	-
5128 HHS - Finance Admin	1,528,599	57,466	1,342,612	128,522	125,368
5130 Budget Office Community Contracts	10,711,123	744,867	9,938,577	27,679	2,277,216
5140 CPS Program	5,076,449	1,663,098	2,245,273	1,168,077	375,197
5150 Child Nutrition Program	915,948	6,492	513,876	395,579	338,392
5170 Welfare Assistance	3,394,411	18,765	2,884,585	491,061	758,457
Subtotal Health and Social Services	114,050,503	4,706,935	91,030,341	18,313,227	22,312,973
Other Operating					
6340 Wilmer Substance Abuse Facility	336,918	18,450	301,671	16,797	46,153
6930 Cash Match for Grants	11,835,551	-	11,835,551	-	-
9010 Consolidated Services - Law Library	2,404	-	-	2,404	-
9910 Countywide Appropriations	25,737,506	2,571,611	15,456,133	7,709,762	10,590,895
9940 Reserves and Contingency	12,492,391	-	-	12,492,391	24,035,820
Subtotal Other Operating	50,404,770	2,590,061	27,593,356	20,221,353	34,672,868
9950 Emergency Reserves (a)	394,709	-	-	394,709	4,199,721
Grand Total	\$ 852,524,439	\$ 23,438,482	\$ 698,749,567	\$ 130,336,390	\$ 155,689,596
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	(3,903,151.92)
\$	394,709

**DALLAS COUNTY
OTHER FUNDS
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2026**

Exhibit C-2

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF July 2026	ACTUAL YTD July 2026	FUNDS AVAILABLE July 2026	FUNDS AVAILABLE July 2025
Road and Bridge					
2510 Road District #1	\$ 13,644,403	\$ 1,734	\$ 2,025,652	\$ 11,617,016	4,496,971
2520 Road District #2	15,531,500	14,930	643,957	14,872,613	3,497,249
2530 Road District #3	15,691,808	1,394,710	7,663,690	6,633,408	2,283,709
2540 Road District #4	12,924,519	48,298	3,859,112	9,017,108	2,309,519
2550 Road Reserves	47,064,663	966,804	41,432,411	4,665,448	2,978,408
Subtotal Road and Bridge	104,856,893	2,426,476	55,624,823	46,805,593	15,565,857
Permanent Improvement Fund					
1022 GG-Operation Services- Facilities	12,960,881	1,263,479	2,491,524	9,205,877	10,706,879
3030 Public Service Program	299,598	-	-	299,598	-
9420 Facilities Projects	1,903,831	193,281	41,922	1,668,629	578,809
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	1,456,760	4,033,446	13,794,143	11,285,688
Alternative Dispute Resolution					
4054 Alt.Dispute Resolution-Dept	2,622,008	48,461	1,053,391	1,520,156	1,438,520
9950 Emergency Reserves	5,344,164	-	-	5,344,164	4,679,280
Subtotal Alternative Dispute Resolution	7,966,172	48,461	1,053,391	6,864,320	6,117,800
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	12,286,075	2,875,773	11,638,732	(2,228,430)	14,823,576
1091 IT - Operations	32,518,279	5,648,872	18,314,284	8,555,123	-
1092 IT - Applications	12,217,665	297,067	5,791,367	6,129,231	-
1093 IT - Security	2,447,893	282,729	1,140,005	1,025,159	-
1094 IT - Strategic & Engagement	5,444,561	502,885	3,695,673	1,246,003	-
1095 IT - Countywide Maintenance	31,684,133	5,381,147	20,949,855	5,353,131	3,599,602
1096 IT - Data and Artificial Intelligence (AI)	2,874,147	126,873	925,166	1,822,108	-
9410 IT - Projects	3,509,512	25,000	-	3,484,512	2,463,113
Subtotal Major Technology	102,982,264	15,140,345	62,455,083	25,386,836	20,886,291
Major Projects Fund					
1022 GG-Operation Services- Facilities	48,377,076	3,082,716	36,683,809	8,610,551	3,972,393
1090 IT - Data Services	55,049	55,049	-	-	773,116
2110 Public Works	11,094,460	275,938	7,196,021	3,622,501	3,743,447
2115 PW - Economic Development	250,401	250,401	-	-	-
2510 Road Precinct #1	-	-	-	-	450
2520 Professional/Consultant Fees	194,525	32,890	161,635	-	3,466
9101 Park & Open Space Adm	2,867,014	240,271	487,769	2,138,974	2,015,636
9410 IT - Projects	7,090,358	54,000	275,996	6,760,362	7,077,071
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	991,593
9413 District #3 Community and Econ Development	3,000,000	841,333	158,667	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	3,245,445
9417 County New Directions Program	602,262	-	18,577	583,685	602,262
9420 Facilities Projects	85,573,381	35,038,036	14,832,597	35,702,749	23,973,382
9430 Public Works Projects	145,504,266	102,432,263	21,989,413	21,082,590	7,985,385
9910 Countywide Appropriations	34,286,109	11,819,499	16,645,081	5,821,529	(7,417,532)
9950 Emergency Reserves	36,838,925	-	-	36,838,925	-
Subtotal Major Projects Fund	387,401,514	154,122,397	99,829,882	133,449,236	51,601,763
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	235,284,352	5,522,190	106,723,132	123,039,031	186,564,090
Subtotal Major Grants	235,284,352	5,522,190	106,723,132	123,039,031	186,564,090
HUD Section 8 Fund					
9467 HUD Section 8	148,092,371	278,925	59,989,860	87,823,587	54,747,048
Subtotal HUD Section 8 Fund	148,092,371	278,925	59,989,860	87,823,587	54,747,048
Charter School Grants					
9468 Charter School	5,476,141	(19,995)	7,001,479	(1,505,344)	4,520,225
Subtotal Charter School Grants	5,476,141	(19,995)	7,001,479	(1,505,344)	4,520,225
Law Library Fund					
9010 Library Assistance	1,793,599	3,257	1,201,356	588,986	889,342
9950 Emergency Reserves	1,743,825	-	-	1,743,825	-
Subtotal Law Library	3,537,424	3,257	1,201,356	2,332,811	889,342
Appellate Justice System					
4090 Appellate Justice System	1,288,778	-	590,064	698,714	457,494
9950 Emergency Reserves	-	-	-	-	461,597
Subtotal Appellate Justice System	1,288,778	-	590,064	698,714	919,091
Grand Total	\$ 1,084,794,127	\$ 178,978,816	\$ 424,949,537	\$ 480,865,774	\$ 380,567,224

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 TEN MONTHS ENDED JULY 31, 2026

Exhibit D

FUND	FY 2026 BUDGET (a)	ENCUMBRANCES July 2026	ACTUAL MONTH OF July 2026	YTD ACTUAL + ENCUMBRANCES July 2026	BALANCE OF BUDGET July 2026	YTD ACTUAL + ENCUMBRANCES July 2025
10501 Road & Bridge District 1	\$ 13,644,403	\$ 1,734	\$ 90,575	\$ 2,027,387	\$ 11,617,016	\$ 1,458,734
10502 Road & Bridge District 2	15,531,500	14,930	98,016	658,887	14,872,613	3,280,956
10503 Road & Bridge District 3	15,691,808	1,394,710	1,479,499	9,058,400	6,633,408	4,072,877
10504 Road & Bridge District 4	12,924,519	48,298	486,807	3,907,411	9,017,108	3,360,719
10505 Road Reserves	47,064,663	966,804	18,340,153	42,399,215	4,665,448	16,427,841
12000 General Fund	852,524,439	23,438,482	103,899,103	722,188,049	130,336,390	653,022,001
12100 County Emergency Reserves	87,000,000	-	-	-	87,000,000	-
12600 Permanent Improvement Fund	19,284,350	1,456,760	178,839	5,490,206	13,794,143	9,824,279
16200 Alternate Dispute Resolution	7,966,172	48,461	70,309	1,101,852	6,864,320	323,420
16800 Dallas County Historical Commission	9,730	-	63	5,622	4,108	6,185
19500 Major Technology Fund	102,982,264	15,140,345	6,043,758	77,595,428	25,386,836	83,391,925
19600 Major Projects	387,401,514	154,122,397	8,294,102	253,952,279	133,449,236	251,610,627
20500 Interest & Debt Retirement Fund	68,614,138	-	21,255,194	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	235,284,352	5,522,190	14,438,342	112,245,321	123,039,031	117,910,792
46700 HUD Section 8	148,092,371	278,925	6,108,736	60,268,785	87,823,587	58,224,171
46800 Charter School Grants	5,476,141	(19,995)	940,976	6,981,485	(1,505,344)	6,055,261
47000 Law Library Fund	3,537,424	3,257	133,897	1,204,613	2,332,811	1,138,140
47100 Appellate Judicial System	1,288,778	-	36,151	590,064	698,714	322,798
Total	\$ 2,024,318,565	\$ 202,417,298	\$ 181,894,524	\$ 1,326,116,402	\$ 698,202,164	\$ 1,239,143,699

(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 TEN MONTHS ENDED JULY 31, 2026**

Exhibit E

FUND	FY 2026 BUDGET	ACTUAL MONTH OF July 2026	TOTAL YTD REVENUE July 2026	BALANCE OF BUDGET July 2026	TOTAL YTD REVENUE July 2025
10500 Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
10501 Road & Bridge District 1	154,020	3,444,654	7,009,277	(6,855,257)	1,708,078
10502 Road & Bridge District 2	304,020	3,471,007	7,124,436	(6,820,416)	1,830,153
10503 Road & Bridge District 3	724,020	6,933,345	14,229,199	(13,505,179)	4,539,847
10504 Road & Bridge District 4	1,216,520	4,580,877	10,095,744	(8,879,224)	3,834,196
10505 Road Reserves	27,868,000	3,183,762	22,499,271	5,368,729	23,420,178
12000 General Fund	828,270,635	13,222,469	814,232,959	14,037,676	793,246,591
12100 County Emergency Reserves	-	-	3,500,000	(3,500,000)	-
12600 Permanent Improvement	6,565,889	72,023	6,420,448	145,441	8,609,058
16200 Alternate Dispute	1,280,000	145,008	1,256,528	23,472	1,239,561
16800 Historical Commission	-	26	246	(246)	530
19500 Major Technology	91,666,312	112,863	91,053,577	612,735	80,507,089
19600 Major Projects	136,802,806	2,354,502	136,995,605	(192,799)	133,183,707
20500 Interest & Debt Retirement Fund	31,480,483	740,108	29,728,197	1,752,286	32,659,393
Interest and Debt Retirement -					
20501 Certificates of Obligation, Series 2026	-	-	7,261	(7,261)	-
Interest and Debt Retirement - Limited					
20502 Tax Refunding Bonds, Series 2026	-	-	8,846	(8,846)	-
46600 Projected Federal Grants	139,079,184	23,823,008	101,157,152	37,922,032	96,008,296
46700 HUD Section 8	77,899,747	6,183,989	58,836,841	19,062,906	69,849,287
46800 Charter School Grants	9,024,000	3,191,759	7,150,278	1,873,722	5,498,599
47000 Law Library	1,665,500	177,734	1,548,734	116,766	1,513,627
47100 Appellate Judicial	343,000	78,564	279,490	63,510	468,016
TOTAL	\$ 1,354,344,136	\$ 71,715,700	\$ 1,313,134,090	\$ 41,210,046	\$ 1,258,116,206

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

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

Exhibit F

DESCRIPTION	FY 2026 BUDGET	ACTUAL MONTH OF July 2026	TOTAL YTD REVENUE July 2026	BALANCE OF BUDGET July 2026	TOTAL YTD REVENUE July 2025
Ad Valorem and Occupation Tax	\$ 646,147,000	\$ 53,915	\$ 649,587,915	\$ (3,440,915)	\$ 608,847,009
Licenses, Permits and Registrations	32,000,000	32,504	31,460,436	539,564	31,010,914
Fines and Forfeitures	151,000	(462,311)	468,724	(317,724)	411,055
Use of Money and Property	15,295,000	2,470,000	14,653,671	641,329	12,989,873
Charges for Current Services - General Government	49,952,500	3,126,746	44,008,261	5,944,239	43,371,285
Charges for Current Services - Public Safety	11,028,458	1,268,429	11,360,939	(332,481)	9,379,413
Charges for Current Services - Judiciary	19,305,268	2,008,536	18,458,321	846,947	17,276,044
Reimbursements for Current Services - General Government	746,000	312,658	644,444	101,556	458,786
Reimbursements for Current Services - Public Safety	19,523,900	1,732,381	16,249,489	3,274,411	15,599,101
Reimbursements for Current Services - Judicial	5,246,824	1,576,508	4,427,822	819,002	3,842,007
Reimbursements for Current Services - Health	13,030,934	625,345	12,224,812	806,122	9,214,922
Intergovernmental - General Government	1,555,150	88,814	1,137,715	417,435	1,589,555
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	111,372	1,030,014	(197,514)	751,773
Intergovernmental - Health and Welfare	191,500	20,200	159,100	32,400	208,350
Miscellaneous	905,500	51,101	523,764	381,736	2,464,506
Interfund Transfers	10,205,121	206,271	6,574,939	3,630,182	33,678,118
TOTAL	<u>\$ 828,270,635</u>	<u>\$ 13,222,469</u>	<u>\$ 814,232,959</u>	<u>\$ 14,037,676</u>	<u>\$ 793,246,591</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 JULY 31, 2026 AND 2025**

ASSETS	July 31, 2026	July 31, 2025
Cash and Investments	\$ 470,876,877 (c)	\$ 240,200,055 (c)
Inventories, Stock Room	72,692	61,872
Net Receivables - Other	626,000 (a)	628,000 (a)
Subtotal Net Receivables	626,000	628,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	673,763	675,763
Prepayments and other assets	0	-
TOTAL ASSETS	471,623,332	\$ 240,937,690
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	(12,160,178) (b)	57,999,045 (b)
Due to Other Governmental Units	25,148,309 (c)	65,326,010 (c)
TOTAL LIABILITIES	12,988,131	123,325,055
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	72,692	61,872
Projects	378,505,506	35,042,252
Projects - Encumbrances	6,089,986	1,570,270
Other - Encumbrances	984,729	21,807,878
UNRESERVED		
General Fund	-	-
Other Funds	72,982,288	59,875,714
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	471,623,332	\$ 241,683,040

(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 July 31, 2026 including accrued interest, \$25,040,430 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 JULY 31, 2026 AND 2025

Exhibit G

FUND	BEGINNING BALANCE July 2026	ACTUAL MONTH OF July 2026	ENDING BALANCE July 2026	ENDING BALANCE July 2025
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 659,532	\$ (51,786)	\$ 607,746	\$ 124,476
17000 Return Check Collection	(166,655)	91,375	(75,281)	(75,352)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	26,049,319	(1,165,977)	24,883,341	68,012,862
	<u>26,615,618</u>	<u>(1,126,389)</u>	<u>25,489,229</u>	<u>68,135,409</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,869,407	7,567	2,876,974	2,319,798
20100 Technology Fund	636,702	13,051	649,753	515,644
20200 Local Government Fund	20,088,461	56,743	20,145,204	19,573,652
20300 Local Official Fund	34,641,528	(567,181)	34,074,347	38,106,189
20400 Record Management Fund	15,770,674	(86,768)	15,683,905	16,943,998
50000 Payroll	1,594,802	(15,335,783)	(13,740,981)	56,875,257
53800 DA - Check Processing	179,078	(5,104)	173,974	192,241
54700 DA - State Forfeitures/Other	165,181	375	165,556	162,194
70400 Unallocated Tax	691,177	(0)	691,177	690,902
	<u>76,637,009</u>	<u>(15,917,101)</u>	<u>60,719,908</u>	<u>135,379,876</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	30,652,697	(309,565)	30,343,132	32,160,196
44300 Certificates of Obligation, Series 2026	350,000,000	-	350,000,000	-
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>381,898,028</u>	<u>(309,565)</u>	<u>381,588,463</u>	<u>33,605,493</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>\$ 488,229,932</u>	<u>\$ (17,353,055)</u>	<u>\$ 470,876,877</u>	<u>\$ 240,200,055</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 July 31, 2026 including accrued interest, \$25,040,430 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 TEN MONTHS ENDED JULY 31, 2026

Exhibit H

FUND	ENCUMBRANCES July 2026	ACTUAL MONTH OF July 2026	YTD ACTUAL + ENCUMBRANCES July 2026	YTD ACTUAL + ENCUMBRANCES July 2025
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ 51,786	\$ (463,423)	\$ 618
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	(1,663,559)	1,320,591	33,707,977	86,952,340
	<u>(1,663,559)</u>	<u>1,372,377</u>	<u>33,244,554</u>	<u>86,952,958</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	23,945	25,251	638,481	506,599
20100 Technology Fund	-	-	9,612	678
20200 Local Government Fund	503,897	196,988	4,815,478	3,915,414
20300 Local Official Fund	640,472	1,253,273	7,214,023	6,038,064
20400 Record Management Fund	1,479,974	969,722	8,735,221	14,390,234
50000 Payroll	-	-	-	-
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	5,404	60,721	115,581
54700 DA - State Forfeitures/Other	-	-	-	724
	<u>2,648,288</u>	<u>2,450,637</u>	<u>21,473,536</u>	<u>24,967,293</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	6,089,686	91,329	7,706,412	37,390,506
44300 Certificates of Obligation, Series 2026	-	-	-	-
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>6,089,986</u>	<u>91,329</u>	<u>7,906,679</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>6,089,986</u>	<u>91,329</u>	<u>7,906,679</u>	<u>37,839,429</u>
Total	<u>\$ 7,074,715</u>	<u>\$ 3,914,344</u>	<u>\$ 62,624,768</u>	<u>\$ 149,759,681</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 TEN MONTHS ENDED JULY 31, 2026**

Exhibit I

FUND	ACTUAL MONTH OF July 2026	TOTAL YTD REVENUE July 2026	TOTAL YTD REVENUE July 2025
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	91,375	(386)	9,332
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	94,669	482,729	1,135,817
	<u>186,044</u>	<u>482,343</u>	<u>1,145,149</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	34,712	1,046,288	473,584
20100 Technology Fund	13,051	118,019	110,799
20200 Local Government Fund	357,290	5,482,629	4,306,240
20300 Local Official Fund	880,071	8,661,618	10,582,037
20400 Record Management Fund	757,354	6,794,236	7,205,095
50000 Payroll	-	-	-
53800 DA - Check Processing	300	70,323	140,325
54700 DA - State Forfeitures/Other	375	2,396	3,588
	<u>2,043,154</u>	<u>22,175,508</u>	<u>22,821,668</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>\$ 2,229,198</u>	<u>\$ 372,657,852</u>	<u>\$ 23,966,817</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 July 31, 2026 including accrued interest, \$25,040,430 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 JULY 31, 2026

Exhibit J

Payment Fiscal Year	Principal	Interest	Total
2026	17,800,000	7,775,519	25,575,519
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>502,665,000</u>	<u>377,938,408</u>	<u>880,603,408</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 JULY 31, 2026 AND 2025

Exhibit K

FUND	BEGINNING BALANCE July 2026	ACTUAL MONTH OF July 2026	ENDING BALANCE July 2026	ENDING BALANCE July 2025
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 40,553,280	\$ 211,866	\$ 40,765,146	\$ 26,998,533
13000 Election Fund-Special	931,224	-	931,224	102,789
16600 State Report Interest Fund	1,641,787	(1,103,397)	538,390	636,771
50100 County Clerk-Special	25,134,637	1,844,429	26,979,066	25,571,633
50200 County Clerk-Trust	39,978,517	453,159	40,431,676	36,731,354
50300 District Clerk-Special	9,231,453	(90,830)	9,140,622	10,230,265
50400 District Clerk-Trust	49,313,564	(320,729)	48,992,835	40,775,556
50500 Sheriff-Special	408,531	6,123	414,653	247,162
50600 County Clerk Special Trust Fund	45,517,670	(23,405,710)	22,111,959	32,107,553
53200 Escrow Fund	20,298,739	(108,772)	20,189,967	18,938,712
53400 DA - Restitution	666,354	72,177	738,530	745,351
53700 Youth Village Special Fund	521	-	521	513
54200 DA - Police Agencies	45,336	103	45,439	44,501
54300 Adult Probation-Restitution	1,995,684	89,113	2,084,797	1,810,778
54400 DA - Attorney General	32,860	75	32,935	32,245
54500 DA - Unadjudicated-Gambling	70,856	162	71,018	69,542
54600 DA - Forfeitures-Narcotics	438,708	11,244	449,952	378,492
55000 Justice of the Peace 1-1 Special	526,494	788	527,281	508,078
55100 Justice of the Peace 1-2 Special	169,864	26,168	196,033	152,886
55300 Justice of the Peace 3-3 Special	-	-	-	-
55400 Justice of the Peace 2-1 Special	506,813	11,276	518,088	428,306
55500 Justice of the Peace 2-2 Special	46,162	(6,770)	39,392	44,654
55600 Justice of the Peace 3-1 Special	118,397	2,786	121,184	66,421
55700 Justice of the Peace 3-2 Special	249,865	10,921	260,786	260,238
55900 Justice of the Peace 4-1 Special	78,316	7,157	85,473	76,829
56000 Justice of the Peace 4-2 Special	73,060	(2,077)	70,982	49,542
56100 Justice of the Peace 5-1 Special	99,837	(41,311)	58,527	47,006
56200 Justice of the Peace 5-2 Special	293,711	6,431	300,142	280,399
57000 Dallas County Housing Fin.	85,316	194	85,510	83,764
57100 Dallas County Housing Fin.	1,201,326	2,791	1,204,116	1,177,892
58000 Constable 1 Special Fund No. 580	184,394	64,565	248,959	51,783
58100 Constable 2 Special Fund No. 581	9,742	(2,885)	6,856	29,843
58200 Constable 3 Special Fund No. 582	87,777	3,578	91,354	87,678
58400 Constable 4 Special Fund No. 584	24,148	(16,867)	7,281	(888)
58600 Constable 5 Special Fund No. 586	10,712	22,334	33,046	1,377
60000 DCS - Administration	28,827,175	-	28,827,175	28,204,058
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	15,306	29,440	44,745	13,306
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 269,157,029</u>	<u>\$ (22,222,470)</u>	<u>\$ 246,934,560</u>	<u>\$ 227,273,817</u>

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