



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

July 15, 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 May 31, 2026

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

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

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

Summary of County Bonded Indebtedness as of May 31, 2026

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

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 MAY 31, 2026 AND 2025**

ASSETS	<u>May 31, 2026</u>	<u>May 31, 2025</u>
Cash and Investments	\$ 986,863,665	\$ 876,782,313
Inventories, Stock Room	3,446,051	5,107,611
Net Receivables - County Taxes	18,903,896	17,763,972
Net Receivables - Other	16,736,000 (a)	18,693,000 (a)
Subtotal Net Receivables	<u>35,639,896</u>	<u>36,456,972</u>
Due from Other Governmental Units	<u>7,084,450</u>	<u>82,393,526</u>
Total Receivables	42,724,347	118,850,498
Prepayments and other assets	505,433	537,454
TOTAL ASSETS	<u><u>\$ 1,033,539,495</u></u>	<u><u>\$ 1,001,277,876</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	79,730,543 (b)	52,526,590 (b)
Due to Other Governmental Units	<u>48,703,139</u>	<u>40,522,326</u>
TOTAL LIABILITIES	128,433,682	93,048,916
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	3,951,483	5,645,065
Projects	194,420,903	153,818,644
General Fund - Encumbrances	22,624,157	25,553,119
Projects - Encumbrances	151,223,728	183,746,764
Other - Encumbrances	10,149,378	12,363,860
UNRESERVED		
General Fund	315,959,694	339,566,822
Emergency Reserves	87,000,000	
Other Funds	119,776,469	187,534,687
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 1,033,539,495</u></u>	<u><u>\$ 1,001,277,876</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 eight months ended May 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 eight months ended May 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 MAY 31, 2026 AND 2025

Exhibit A

FUND		BEGINNING BALANCE May 2026	ACTUAL MONTH OF May 2026	ENDING BALANCE May 2026	ENDING BALANCE May 2025
GOVERNMENTAL FUNDS:					
Major Funds:					
12000	General Fund	\$ 367,247,453	\$ (22,139,016)	\$ 345,108,437	\$ 357,591,795
12100	County Emergency Reserves	83,500,000	3,500,000	87,000,000	-
12400	Jury Fund	-	-	-	-
19600	Major Projects	354,669,534	17,275,871	371,945,405	361,446,629
20500	Interest & Debt Retirement Fund	51,837,883	456,646	52,294,530	49,470,673
46600	Projected Federal Grants	(9,267,595)	(1,421,177)	(10,688,772)	(14,940,784)
		<u>847,987,275</u>	<u>(2,327,675)</u>	<u>845,659,600</u>	<u>753,568,314</u>
Other Non-Major Governmental Funds:					
Special Revenue Funds:					
10500	Road & Bridge	-	-	-	2,503,099
10501	Road & Bridge District 1	8,423,145	(1,360,203)	7,062,942	3,120,097
10502	Road & Bridge District 2	12,341,356	641,871	12,983,227	6,771,241
10503	Road & Bridge District 3	3,132,980	(1,339,225)	1,793,754	(1,368,226)
10504	Road & Bridge District 4	7,718,486	(708,714)	7,009,772	2,490,795
10505	Road Reserves	30,367,987	1,271,942	31,639,929	42,167,156
12600	Permanent Improvement Fund	15,011,093	(134,303)	14,876,790	18,207,330
16200	Alternate Dispute Resolution	5,504,145	(561,839)	4,942,305	7,384,610
16800	Dallas County Historical Commission	9,561	(4,980)	4,580	15,244
19500	Major Technology Fund	55,987,504	(3,110,217)	52,877,286	35,295,220
46700	HUD Section 8	5,130,928	(1,510,187)	3,620,741	3,791,806
46800	Charter School Grants	240,192	(212,290)	27,902	(1,112,154)
47000	Law Library Fund	2,579,369	86,054	2,665,423	2,246,845
47100	Appellate Judicial System	1,693,840	5,572	1,699,413	1,700,935
		<u>148,140,585</u>	<u>(6,936,519)</u>	<u>141,204,065</u>	<u>123,213,999</u>
Total Governmental Funds Cash and Investments		<u>\$ 996,127,860</u>	<u>\$ (9,264,195)</u>	<u>\$ 986,863,665</u>	<u>\$ 876,782,313</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 EIGHT MONTHS ENDED MAY 31, 2026

	BUDGET FY 2026	ACTUAL YTD May 2026	BALANCE OF BUDGET FY 2026	ACTUAL YTD May 2025
REVENUES				
Property taxes	\$ 646,147,000	\$ 647,289,035	\$ (1,142,035)	\$ 606,063,843
Licenses and permits	32,000,000	17,274,810	14,725,190	22,557,154
Fines and forfeitures	151,000	670,033	(519,033)	600,207
Use of Money and Property	15,295,000	11,677,872	3,617,128	9,200,306
Charges for current services	80,286,226	75,251,659	5,034,567	58,155,857
Reimbursement for Current Services	38,547,658	20,297,457	18,250,201	18,835,593
Intergovernmental revenues	4,733,130	3,066,927	1,666,203	4,166,847
Miscellaneous	905,500	429,457	476,043	2,170,637
Interfund Transfers	10,205,121	6,310,298	3,894,823	32,664,415
Total revenues	<u>828,270,635</u>	<u>782,267,547</u>	<u>46,003,088</u>	<u>754,414,859</u>
EXPENDITURES				
Current:				
General Government	149,567,377	81,222,155	68,345,222	72,299,234
Community Services	1,332,314	555,227	777,087	592,293
Law Enforcement	293,665,995	203,858,962	89,807,032	191,899,677
Justice Administration	238,642,291	158,824,300	79,817,991	148,964,156
Health and Social Services	115,652,316	70,587,319	45,064,997	66,519,130
Other Operating	53,664,146	11,964,122	41,700,023	12,275,476
Total expenditures	<u>852,524,439</u>	<u>527,012,086</u>	<u>325,512,353</u>	<u>492,549,966</u>
Excess (deficiency) of revenues over (under) expenditures	(24,253,804)	255,255,461	-	261,864,893
Fund balances - beginning	141,539,000	141,539,000	-	153,867,000
Fund balances - ending (a)	<u>\$ 117,285,196</u>	<u>\$ 396,794,461</u>	<u>\$ -</u>	<u>\$ 415,731,893</u>

(a) Fund Balance includes Fund 12100 emergency reserves.

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2026**

Exhibit C

DEPARTMENT	BUDGET FY 2026 (a)	ENCUMBRANCES AS OF May 2026	ACTUAL YTD May 2026	FUNDS AVAILABLE May 2026	FUNDS AVAILABLE May 2025
General Government					
1010 GG-County Judge	907,464	\$ -	\$ 582,730	\$ 324,734	\$ 468,498.44
1011 Truancy Courts	867,006	33,128	543,197	290,681	402,505
1016 Planning and Development	735,050	73	396,083	338,894	69,128
1020 GG-Commissioners Court Administrator	2,777,992	(76,270)	1,533,557	1,320,705	1,088,168
1021 GG-Operation Services-Engineering	2,445,847	153,011	772,974	1,519,862	407,971
1022 GG-Operation Services- Facilities	36,393,097	5,231,436	17,363,458	13,798,203	12,071,650
1023 GG-Operation Services- Comm/Central Svcs	7,868,489	1,336,119	3,468,311	3,064,059	290,509
1024 GG-Operations Services-Records Mgt	1,350,634	45,928	760,322	544,384	335,929
1027 GG-Operations-Auto Service Center	14,819,183	1,499,330	4,269,792	9,050,061	3,594,323
1035 GG- Tax Assessor/Collector	19,723,172	2,886	13,506,812	6,213,475	6,063,162
1040 Human Resource/Civil Service	7,616,001	118,072	5,003,458	2,494,470	5,125,356
1045 Record Bldg Fitness	118,789	229	93,905	24,655	263,422
1047 Records Building Cafe	1,371,116	321,525	281,381	768,211	1,248,856
1050 GG-County Treasurer	1,884,275	11,182	1,282,318	590,775	694,638
1060 Office of Budget and Evaluation	1,713,198	2,383	1,012,649	698,166	522,904
1070 GG-County Auditor	8,632,816	341,198	4,317,865	3,973,753	5,708,218
1075 Finance and Accounting	3,091,737	25,591	1,892,888	1,173,259	-
1076 Accounts Payable	-	-	-	-	-
1077 Payroll	-	-	-	-	-
1080 GG-Purchasing	2,188,387	2,336	1,332,403	853,649	1,129,107
1082 Small Business Enterprise SBE	1,163,495	2,814	555,101	605,579	344,070
1085 ERP Transformation Office	6,180,129	190,693	2,809,059	3,180,377	-
1210 Elections	11,693,921	411,215	6,109,937	5,172,770	6,714,284
1215 Election Contract Operations	16,025,580	788,080	13,333,958	1,903,542	(103,735)
Subtotal General Government	149,567,377	10,440,958	81,222,155	57,904,263	46,438,964
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	719,366	409,385	243,080	66,902	441,782
2060 Veterans Service	612,948	6,395	312,147	294,406	218,335
Subtotal Community Services	1,332,314	415,780	555,227	361,308	660,117
Law Enforcement					
3110 Executive	2,272,389	457	1,518,995	752,938	582,822
3113 Internal Affairs	1,398,704	-	981,795	416,909	485,678
3114 Compliance	602,955	1,891	399,822	201,242	258,865
3121 General Services	1,955,128	308	1,158,854	795,966	(284,350)
3122 Personnel	1,543,124	-	1,108,902	434,222	494,406
3123 Training	4,749,732	66,542	3,221,155	1,462,034	(1,348,895)
3124 Communications	2,665,657	388	1,814,056	851,213	732,457
3125 Fiscal	4,629,141	276,165	3,166,114	1,186,862	1,867,759
3126 Photo Lab	327,193	566	214,835	111,792	178,318
3128 Bonds	2,877,949	-	2,175,469	702,480	851,831
3129 Bailiff	14,943,808	1,105	10,668,195	4,274,508	2,301,327
3130 Warrants	5,986,074	15,368	4,255,843	1,714,863	1,371,937
3131 Fugitive Transportation	2,305,705	-	1,573,204	732,502	643,168
3132 Civil	491,353	2,252	341,011	148,090	155,464
3134 Criminal Investigation	3,842,172	7,460	2,750,325	1,084,386	1,727,215
3136 FLEET	1,689,807	3,128	1,115,983	570,696	98,099
3137 Freeway Management Program	12,250,683	52,353	8,778,780	3,419,550	4,220,563
3140 Detention Services	2,408,584	35,446	1,546,536	826,602	(114,059)
3141 North Tower	40,097,898	29,602	28,129,189	11,939,106	4,556,959
3142 West Tower	27,960,455	28,702	20,584,752	7,347,001	2,607,792
3147 Central Intake	17,489,987	50,373	12,485,717	4,953,898	2,953,979
3148 South Tower	29,582,263	19,388	21,854,442	7,708,433	2,855,934
3150 Classification and Release	30,237,172	2,119	21,560,152	8,674,901	5,985,764
3152 Central Kitchen	15,455,474	614,355	10,645,001	4,196,118	5,434,764
3153 Central Laundry	2,695,173	25,458	1,915,367	754,348	305,649
3155 Jail Medical	15,200,900	9,480	10,394,353	4,797,067	2,351,229
3156 Court Security	1,806,337	139	1,297,947	508,251	560,454
3157 Fiscal Vault	-	-	-	-	-
3158 Data Management Unit Dispositions	758,350	-	548,449	209,901	-
3159 CJIS Compliance & Technology	2,896,251	0	1,553,501	1,342,750	8,810
Subtotal Sheriff	251,120,418	1,243,045	177,758,744	72,118,629	41,843,941
3210 Constable Precinct #1	3,411,999	33,320	2,141,040	1,237,640	1,333,381
3220 Constable Precinct #2	2,131,711	9,199	1,447,672	674,841	778,872
3230 Constable Precinct #3	2,602,617	14,973	1,683,986	903,658	860,070
3240 Constable Precinct #4	2,897,993	8,137	1,803,270	1,086,587	1,098,935
3250 Constable Precinct #5	2,463,220	27,700	1,793,604	641,916	381,587
Subtotal Constable	13,507,540	93,328	8,869,571	4,544,641	4,452,845
3311 Crime Lab	12,410,770	407,598	6,381,000	5,622,172	5,784,503
3312 Medical Examiner	12,031,763	133,632	7,681,820	4,216,311	3,713,027
3313 Breath Alcohol Program	376,479	803	226,347	149,329	138,060
Subtotal Institute of Forensic Sciences	24,819,012	542,033	14,289,167	9,987,812	9,635,589
3020 Community Supervision	1,996,240	395,753	1,387,566	212,922	305,167
3030 Public Service Program	1,863,614	-	1,372,047	491,567	640,619
3043 Unincorporated Area Services	359,169	72,518	181,868	104,784	164,934
Subtotal Law Enforcement	293,665,995	2,346,677	203,858,962	87,460,355	57,043,096

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2026**

Exhibit C

DEPARTMENT	BUDGET FY 2026 (a)	ENCUMBRANCES AS OF May 2026	ACTUAL YTD May 2026	FUNDS AVAILABLE May 2026	FUNDS AVAILABLE May 2025
Justice Administration					
4001 Building Security	13,157,734	12,629	9,599,508	3,545,596	3,207,971
4002 Emergency Management	1,120,319	25,867	685,056	409,396	521,246
4003 Fire Marshal	2,694,407	175,093	1,814,142	705,171	404,552
4011 District Attorney	68,898,984	156,742	47,384,392	21,357,850	21,238,069
4012 DA-Special Allocation	-	-	-	-	133,049
4013 Drug Court Program	426,612	-	182,219	244,394	223,863
4014 Jail Diversion	1,581,599	137,168	828,788	615,643	737,886
4015 Divert Court Department	386,423	7,748	157,010	221,665	295,322
4016 S.T.A.C. Court	95,075	-	57,380	37,695	27,272
4020 District Clerk	15,836,838	13,431	11,093,500	4,729,907	4,981,994
4031 County Clerk	14,157,448	6,775	9,172,980	4,977,693	3,275,239
4032 County Clerk-Collections	1,236,579	-	639,431	597,147	616,770
4033 Truancy Courts Clerks	877,512	-	563,231	314,281	295,941
4040 Public Defender	23,693,961	15,321	15,522,912	8,155,729	5,553,738
4051 District Court Administration	359,158	114	286,714	72,329	149,969
4056 Domestic Relations Office Administration	3,702,152	502	2,247,125	1,454,525	1,491,320
4060 Jury Service	3,788,474	5,909	2,229,071	1,553,494	1,628,727
4065 Grand Jury Service	226,000	-	201,308	24,692	17,772
4071 5th Court of Appeals	297,432	-	131,875	165,558	390,879
4072 First Admin. Judicial Region	171,798	-	168,947	2,851	-
4080 Court Cost Miscellaneous	922,792	-	302,249	620,543	1,555,715
4110 14th Civil District Court	388,403	200	245,490	142,713	210,818
4115 44th Civil District Court	344,219	-	212,058	132,161	137,748
4120 68th Civil District Court	357,142	-	217,741	139,401	123,311
4125 95th Civil District Court	394,800	-	237,090	157,710	125,017
4130 101st Civil District Court	368,347	1,500	201,841	165,006	263,451
4135 116th Civil District Court	368,074	-	233,771	134,303	120,751
4140 134th Civil District Court	368,830	44	222,011	146,774	217,493
4145 160th Civil District Court	334,076	-	207,386	126,689	117,122
4150 162nd Civil District Court	323,012	107	208,452	114,453	205,818
4155 191st Civil District Court	370,863	-	197,842	173,022	160,279
4160 192nd Civil District Court	335,564	905	212,181	122,478	121,028
4165 193rd Civil District Court	323,554	-	191,727	131,827	181,736
4170 298th Civil District Court	360,288	-	228,735	131,552	165,114
4175 Civil District Masters	417,639	-	277,481	140,158	140,975
4180 Civil Tax Court	426,511	2,575	267,293	156,643	176,875
4210 254th Family Court	664,770	3,522	367,887	293,361	404,248
4215 255th Family Court	678,208	-	407,594	270,614	318,469
4220 256th Family Court	704,655	2,419	405,628	296,608	304,846
4225 301st Family Court	810,754	851	462,472	347,431	311,455
4230 302nd Family Court	680,158	-	376,687	303,471	330,754
4235 303rd Family Court	693,898	3,638	413,966	276,294	315,268
4240 330th Family Court	714,193	575	396,563	317,055	361,910
4250 IV-D Court	757,938	42,906	354,909	360,122	727,588
4310 304th Juvenile Court	2,445,573	9,969	1,726,501	709,103	638,422
4320 305th Juvenile Court	2,331,901	47,880	1,356,185	927,837	954,166
4401 Criminal District Court #1	1,150,913	-	685,660	465,253	167,737
4402 Criminal District Court #2	1,135,870	3,934	815,012	316,923	156,214
4403 Criminal District Court #3	1,372,714	733	974,752	397,229	210,443
4404 Criminal District Court #4	1,440,732	15,362	962,835	462,536	145,266
4405 Criminal District Court #5	1,190,214	265	931,193	258,756	245,820
4406 Criminal District Court #6	1,556,629	2,396	1,136,249	417,984	153,994
4407 Criminal District Court #7	1,402,076	7,256	1,022,524	372,296	284,509
4410 194th Criminal District Court	1,261,084	2,371	965,943	292,770	111,475
4415 195th Criminal District Court	1,083,407	15,091	800,382	267,933	197,781
4420 203rd Criminal District Court	1,257,639	250	961,653	295,737	134,467
4425 204th Criminal District Court	1,426,691	206	1,063,476	363,009	135,065
4430 265th Criminal District Court	1,069,235	3,894	820,258	245,083	166,177
4435 282nd Criminal District Court	1,359,079	4,535	1,064,641	289,903	228,297
4440 283rd Criminal District Court	1,469,440	3,250	1,072,190	394,000	156,170
4445 291st Criminal District Court	1,427,872	2,620	1,014,336	410,916	230,837
4450 292nd Criminal District Court	1,327,250	195	941,656	385,399	48,604
4455 363rd Criminal District Court	1,172,684	10,557	892,613	269,513	144,962
4460 Criminal District Magistrates	3,344,134	9,682	2,298,511	1,035,941	745,504
4461 Pretrial Release	8,393,287	133,635	4,738,002	3,521,650	3,024,723
4465 Staff Attorneys	1,340,824	6,787	770,832	563,205	(94,192)
4470 Criminal District Court Manager	2,457,070	72,873	1,519,005	865,193	112,650
4501 County Court at Law #1	585,914	631	424,182	161,101	140,588
4502 County Court at Law #2	857,942	11,627	735,730	110,585	285,380
4503 County Court at Law #3	566,473	-	383,739	182,734	153,027
4504 County Court at Law #4	637,456	-	430,850	206,606	221,171
4505 County Court at Law #5	489,014	18	344,275	144,721	454,792
4601 County Criminal Court #1	653,706	-	475,574	178,132	189,888
4602 County Criminal Court #2	860,414	5,862	608,517	246,035	301,733
4603 County Criminal Court #3	709,235	1,092	433,163	274,980	153,545
4604 County Criminal Court #4	809,920	2,502	573,350	234,068	161,042
4605 County Criminal Court #5	909,064	265	646,121	262,677	277,140
4606 County Criminal Court #6	1,203,046	3,070	929,952	270,024	181,178
4607 County Criminal Court #7	702,881	-	530,423	172,458	165,560
4608 County Criminal Court #8	873,092	1,410	667,392	204,290	164,090

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2026**

Exhibit C

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF May 2026	ACTUAL YTD May 2026	FUNDS AVAILABLE May 2026	FUNDS AVAILABLE May 2025
	(a)				
4609 County Criminal Court #9	788,997	4,723	437,199	347,075	205,005
4610 County Criminal Court #10	827,972	6,114	647,757	174,101	189,534
4611 County Criminal Court #11	886,453	2,966	667,365	216,122	169,479
4615 County Criminal Court of Appeals	543,913	-	276,031	267,881	98,119
4616 County Criminal Court of Appeals #2	699,269	2,890	433,546	262,833	230,526
4617 County Criminal Court - Magistrate	1,445	-	337	1,108	256
4620 County Criminal Court Manager	721,346	44,122	401,634	275,590	192,555
4701 Probate Court #1	1,425,135	10,596	954,569	459,970	203,009
4702 Probate Court #2	1,593,660	433	1,050,932	542,296	604,172
4703 Probate Court #3	1,861,463	19,497	1,078,720	763,246	533,109
4704 Investigators/Court Visitor Program	2,200,762	8,134	1,074,905	1,117,723	1,145,318
4705 Probate Associates	738,444	-	520,221	218,223	93,296
4811 J.P.- 1-1	1,199,167	2,700	804,211	392,256	325,911
4812 J.P.- 1-2	860,819	3,632	520,957	336,230	392,713
4821 J.P.- 2-1	849,299	33,606	510,734	304,959	360,575
4822 J.P.- 2-2	844,058	604	548,141	295,314	315,657
4831 J.P.- 3-1	1,026,278	910	661,971	363,397	403,563
4832 J.P.- 3-2	900,288	-	569,984	330,304	361,313
4841 J.P.- 4-1	855,413	3,088	560,673	291,653	338,519
4842 J.P.- 4-2	1,004,574	5,485	527,735	471,354	359,431
4851 J.P.- 5-1	840,093	1,054	575,049	263,990	348,415
4852 J.P.- 5-2	881,777	15	469,311	412,450	405,995
Subtotal Justice Administration	238,642,291	1,147,327	158,824,300	78,670,664	70,714,055
Health and Social Services					
5110 Employee Health Clinic	883,916	2,083	567,082	314,751	434,157
5111 Juvenile Administration	22,825,855	1,069,796	13,540,574	8,215,486	8,058,835
5112 Juvenile Psychological Service	3,611,876	-	2,360,451	1,251,425	1,886,233
5114 Juvenile-Detention Center	19,684,941	49,835	12,612,716	7,022,390	7,807,772
5115 Juvenile-Emergency Shelter	2,945,505	3,209	1,824,575	1,117,722	851,660
5116 Juvenile-Letot Center	4,175,668	2,058	2,746,651	1,426,958	1,272,450
5117 Juvenile-Youth Village	5,323,993	14,686	3,721,091	1,588,215	1,218,624
5118 Juvenile-Medlock Center	5,833,437	6,796	4,048,308	1,778,334	1,377,389
5119 Juvenile-Letot Residential Treatment Center	2,326,312	5,402	1,464,705	856,205	539,511
5120 Health Administration	4,899,310	110,371	2,357,666	2,431,273	2,655,630
5121 Environmental Health	2,527,019	63,200	1,296,238	1,167,581	1,109,481
5122 Public Health Lab	4,700,322	262,011	2,993,056	1,445,255	1,111,802
5123 Preventive Health	4,178,915	158,920	2,620,362	1,399,633	1,433,725
5124 Communicable Disease Control	1,084,473	63,706	731,064	289,703	493,227
5125 STD Clinic	3,311,427	166,573	1,873,427	1,271,428	583,358
5126 TB Clinic	3,239,606	73,646	1,925,850	1,240,110	1,084,042
5127 HHS - South Dallas Satellite Clinic	858,033	58,253	86,549	713,231	-
5128 HHS - Finance Admin	1,528,599	64,841	1,006,923	456,835	205,443
5130 Budget Office Community Contracts	12,326,301	1,244,167	8,838,207	2,243,927	4,277,216
5140 CPS Program	5,076,449	2,318,237	1,588,635	1,169,577	465,817
5150 Child Nutrition Program	915,948	7,530	236,668	671,750	-
5170 Welfare Assistance	3,394,411	28,954	2,146,524	1,218,934	1,204,492
Subtotal Health and Social Services	115,652,316	5,774,274	70,587,319	39,290,723	38,070,866
Other Operating					
6340 Wilmer Substance Abuse Facility	336,918	10,714	244,628	81,576	86,439
6930 Cash Match for Grants	11,835,551	-	-	11,835,551	11,835,551
9010 Consolidated Services - Law Library	2,404	-	-	2,404	-
9910 Countywide Appropriations	25,793,229	2,488,427	11,719,494	11,585,308	13,499,866
9940 Reserves and Contingency	14,469,327	-	-	14,469,327	48,009,251
Subtotal Other Operating	52,437,429	2,499,142	11,964,122	37,974,165	73,431,107
9950 Emergency Reserves (a)	1,226,716	-	-	1,226,716	4,250,309
Grand Total	\$ 852,524,439	\$ 22,624,157	\$ 527,012,086	\$ 302,888,196	\$ 290,608,513
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	(3,071,144.92)
	\$ 1,226,716

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

**DALLAS COUNTY
OTHER FUNDS
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2026**

Exhibit C-2

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF May 2026	ACTUAL YTD May 2026	FUNDS AVAILABLE May 2026	FUNDS AVAILABLE May 2025
Road and Bridge					
2510 Road District #1	13,644,403	7,547	1,875,541	11,761,315	4,625,514
2520 Road District #2	15,531,500	11,622	(190,248)	15,710,126	4,150,443
2530 Road District #3	15,691,808	2,855,710	5,177,466	7,658,632	3,059,755
2540 Road District #4	12,924,519	118,030	3,015,386	9,791,102	2,901,845
2550 Road Reserves	47,064,663	601,008	23,019,734	23,443,920	5,552,300
Subtotal Road and Bridge	104,856,893	3,593,917	32,897,880	68,365,096	20,289,857
Permanent Improvement Fund					
1022 GG-Operation Services- Facilities	12,940,881	1,655,523	1,889,708	9,395,651	10,897,854
3030 Public Service Program	299,598	-	-	299,598	-
9420 Facilities Projects	1,791,831	41,320	101,422	1,649,089	601,129
9910 Countywide Appropriations	1,500,000	-	1,500,000	-	-
9950 Emergency Reserves	2,752,039	-	-	2,752,039	-
Subtotal Permanent Improvement Fund	19,284,350	1,696,843	3,491,130	14,096,377	11,498,983
Alternative Dispute Resolution					
4054 Alt.Dispute Resolution-Dept	2,622,008	48,287	960,764	1,612,957	1,500,152
9950 Emergency Reserves	5,344,164	-	-	5,344,164	4,679,280
Subtotal Alternative Dispute Resolution	7,966,172	48,287	960,764	6,957,121	6,179,432
Dallas County Historical Commission					
2080 Historical Commission	6,000	-	5,559	441	803
9950 Emergency Reserves	3,730	-	-	3,730	11,140
Subtotal Dallas County Historical Commission	9,730	-	5,559	4,171	11,943
Major Technology					
1090 IT - Data Services	12,846,307	3,141,557	10,767,647	(1,062,897)	21,376,903
1091 IT - Operations	31,618,374	6,386,195	14,179,041	11,053,138	-
1092 IT - Applications	12,374,665	39,166	4,262,314	8,073,185	-
1093 IT - Security	2,499,046	285,164	902,698	1,311,184	-
1094 IT - Strategic & Engagement	5,546,735	545,395	2,548,224	2,453,117	-
1095 IT - Countywide Maintenance	31,684,133	16,086,778	8,911,292	6,686,063	1,951,301
1096 IT - Data and Artificial Intelligence (AI)	2,886,035	102,864	649,145	2,134,026	-
9410 IT - Projects	3,526,969	25,000	-	3,501,969	2,465,095
Subtotal Major Technology	102,982,264	26,612,119	42,220,360	34,149,785	25,793,299
Major Projects Fund					
1022 GG-Operation Services- Facilities	46,859,602	4,451,122	33,018,504	9,389,976	4,130,540
1090 IT - Data Services	55,049	55,049	-	-	773,116
2110 Public Works	11,094,460	33,375	5,513,953	5,547,132	5,135,879
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	41,160	277,280	2,548,575	2,092,645
9410 IT - Projects	7,090,358	-	161,700	6,928,658	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	1,068,516
9413 District #3 Community and Econ Development	3,000,000	-	90,667	2,909,333	2,000,000
9414 District #4 Community and Econ Development	2,177,527	-	333,349	1,844,178	1,202,053
9415 County Judge Community and Econ Development	5,122,368	-	-	5,122,368	3,368,522
9417 County New Directions Program	602,262	-	18,577	583,685	628,881
9420 Facilities Projects	87,090,855	28,902,751	11,534,525	46,653,580	18,490,321
9430 Public Works Projects	145,504,266	84,691,618	16,607,782	44,204,866	20,339,465
9910 Countywide Appropriations	34,286,109	6,153,243	13,412,649	14,720,217	(18,004,073)
9950 Emergency Reserves	36,838,925	-	-	36,838,925	-
Subtotal Major Projects Fund	387,401,514	124,611,610	82,130,620	180,659,285	49,764,973
Interest & Debt Retirement Fund					
7144 Limited Tax Refunding Bonds Series 2013	-	-	-	-	1,319,000
7147 Combination Tax and Parking Garage Revenue Certifica	14,213,225	-	1,511,200	12,702,025	13,546,650
7148 Certificates of Obligation, Series 2022	12,229,000	-	2,809,125	9,419,875	9,915,625
7150 Debt Service Payments	865,131	-	-	865,131	-
9950 Emergency Reserves	41,306,782	-	-	41,306,782	26,592,073
Subtotal Interest & Debt Retirement Fund	68,614,138	-	4,320,325	64,293,813	51,373,348
Major Grants					
9466 Major Grants	231,913,754	4,535,476	81,082,710	146,295,568	216,080,074
Subtotal Major Grants	231,913,754	4,535,476	81,082,710	146,295,568	216,080,074
HUD Section 8 Fund					
9467 HUD Section 8	147,521,666	296,178	47,870,420	99,355,069	66,521,408
Subtotal HUD Section 8 Fund	147,521,666	296,178	47,870,420	99,355,069	66,521,408
Charter School Grants					
9468 Charter School	5,449,541	(26,846)	5,388,017	88,370	5,756,727
Subtotal Charter School Grants	5,449,541	(26,846)	5,388,017	88,370	5,756,727
Law Library Fund					
9010 Library Assistance	1,793,599	5,523	977,055	811,020	581,965
9950 Emergency Reserves	1,743,825	-	-	1,743,825	-
Subtotal Law Library	3,537,424	5,523	977,055	2,554,845	581,965
Appellate Justice System					
4090 Appellate Justice System	1,288,778	-	348,027	940,751	468,718
9950 Emergency Reserves	-	-	-	-	461,597
Subtotal Appellate Justice System	1,288,778	-	348,027	940,751	930,315
Grand Total	\$ 1,080,826,224	\$ 161,373,106	\$ 301,692,865	\$ 617,760,252	\$ 454,782,324

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 EIGHT MONTHS ENDED MAY 31, 2026

Exhibit D

FUND	FY 2026 BUDGET (a)	ENCUMBRANCES May 2026	ACTUAL MONTH OF May 2026	YTD ACTUAL + ENCUMBRANCES May 2026	BALANCE OF BUDGET May 2026	YTD ACTUAL + ENCUMBRANCES May 2025
10501 Road & Bridge District 1	13,644,403	7,547	1,378,260	1,883,088	11,761,315	1,330,191
10502 Road & Bridge District 2	15,531,500	11,622	(615,555)	(178,626)	15,710,126	2,627,762
10503 Road & Bridge District 3	15,691,808	2,855,710	1,227,555	8,033,176	7,658,632	3,296,831
10504 Road & Bridge District 4	12,924,519	118,030	745,029	3,133,417	9,791,102	2,768,393
10505 Road Reserves	47,064,663	601,008	236,527	23,620,743	23,443,920	13,853,949
12000 General Fund	852,524,439	22,624,157	68,700,559	549,636,243	302,888,196	518,103,085
12100 County Emergency Reserves	87,000,000	-	-	-	87,000,000	-
12600 Permanent Improvement Fund	19,284,350	1,696,843	165,692	5,187,972	14,096,377	9,610,984
16200 Alternate Dispute Resolution	7,966,172	48,287	721,974	1,009,051	6,957,121	261,788
16800 Dallas County Historical Commission	9,730	-	5,000	5,559	4,171	5,697
19500 Major Technology Fund	102,982,264	26,612,119	4,685,540	68,832,479	34,149,785	74,484,917
19600 Major Projects	387,401,514	124,611,610	6,051,164	206,742,230	180,659,285	253,447,417
20500 Interest & Debt Retirement Fund	68,614,138	-	-	4,320,325	64,293,813	4,798,200
46600 Grants	231,913,754	4,535,476	11,514,724	85,618,186	146,295,568	88,394,807
46700 HUD Section 8	147,521,666	296,178	5,802,681	48,166,597	99,355,069	46,449,812
46800 Charter School Grants	5,449,541	(26,846)	680,418	5,361,171	88,370	4,818,760
47000 Law Library Fund	3,537,424	5,523	95,700	982,578	2,554,845	967,617
47100 Appellate Judicial System	1,288,778	-	18,180	348,027	940,751	311,574
Total	\$ 2,020,350,662	\$ 183,997,264	\$ 101,413,448	\$ 1,012,702,215	\$ 1,007,648,448	\$ 1,025,531,783

(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 EIGHT MONTHS ENDED MAY 31, 2026**

Exhibit E

FUND	FY 2026 BUDGET	ACTUAL MONTH OF May 2026	TOTAL YTD REVENUE May 2026	BALANCE OF BUDGET May 2026	TOTAL YTD REVENUE May 2025
10500 Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
10501 Road & Bridge District 1	154,020	18,057	3,564,556	(3,410,536)	1,566,705
10502 Road & Bridge District 2	304,020	26,317	3,653,361	(3,349,341)	1,688,496
10503 Road & Bridge District 3	724,020	(1,358)	7,040,542	(6,316,522)	4,159,191
10504 Road & Bridge District 4	1,216,520	50,824	4,805,024	(3,588,504)	2,182,426
10505 Road Reserves	27,868,000	1,481,047	17,343,557	10,524,443	17,646,323
12000 General Fund	828,270,635	26,906,106	782,267,547	46,003,088	754,414,859
12100 County Emergency Reserves	-	3,500,000	3,500,000	(3,500,000)	-
12600 Permanent Improvement	6,565,889	12,309	6,336,540	229,349	8,442,201
16200 Alternate Dispute	1,280,000	159,400	990,365	289,635	977,951
16800 Historical Commission	-	20	220	(220)	417
19500 Major Technology	91,666,312	992,727	90,779,983	886,329	78,748,463
19600 Major Projects	136,802,806	1,520,474	133,855,918	2,946,888	128,198,945
20500 Debt Service	31,480,483	45,704	28,988,089	2,492,394	31,414,202
46400 American Rescue Plan	750,000	66,149	388,060	361,940	124,528,700
46600 Projected Federal Grants	139,079,184	11,452,713	68,943,385	70,135,799	101,175,288
46700 HUD Section 8	77,899,747	5,642,192	46,736,484	31,163,263	44,546,010
46800 Charter School Grants	9,024,000	467,840	3,510,009	5,513,991	3,339,269
47000 Law Library	1,665,500	164,512	1,214,173	451,327	1,210,371
47100 Appellate Judicial	343,000	24,315	180,291	162,709	338,687
TOTAL	\$ 1,355,094,136	\$ 52,529,346	\$ 1,204,098,103	\$ 150,996,033	\$ 1,304,578,504

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

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

Exhibit F

DESCRIPTION	FY 2026 BUDGET	ACTUAL MONTH OF May 2026	TOTAL YTD REVENUE May 2026	BALANCE OF BUDGET May 2026	TOTAL YTD REVENUE May 2025
Ad Valorem and Occupation Tax	\$ 646,147,000	1,316,731.70	\$ 647,289,035	\$ (1,142,035)	\$ 606,063,843
Licenses, Permits and Registrations	32,000,000	32,100.50	17,274,810	14,725,190	22,557,154
Fines and Forfeitures	151,000	246,838.55	670,033	(519,033)	600,207
Use of Money and Property	15,295,000	1,356,986.92	11,677,872	3,617,128	9,200,306
Charges for Current Services - General Government	49,952,500	17,563,487	52,000,446	(2,047,946)	37,278,326
Charges for Current Services - Public Safety	11,028,458	1,180,353	8,754,868	2,273,590	7,450,780
Charges for Current Services - Judiciary	19,305,268	1,771,231	14,496,345	4,808,923	13,426,752
Reimbursements for Current Services - General Government	746,000	37,609	290,658	455,342	373,403
Reimbursements for Current Services - Public Safety	19,523,900	1,527,349	12,961,297	6,562,603	12,673,188
Reimbursements for Current Services - Judicial	5,246,824	907,248	2,787,580	2,459,244	3,238,346
Reimbursements for Current Services - Health	13,030,934	3,392,884	4,257,922	8,773,012	2,550,656
Intergovernmental - General Government	1,555,150	31,450	982,428	572,722	1,282,270
Intergovernmental - Public Safety	893,200	-	-	893,200	893,110
Intergovernmental - Streets and Highways	1,260,780	-	1,200,000	60,780	1,260,770
Intergovernmental - Judiciary	832,500	92,380	778,699	53,801	557,148
Intergovernmental - Health and Welfare	191,500	13,400	105,800	85,700	173,550
Miscellaneous	905,500	143,885	429,457	476,043	2,170,637
Interfund Transfers	10,205,121	(2,707,829)	6,310,298	3,894,823	32,664,415
TOTAL	\$ 828,270,635	\$ 26,906,106	\$ 782,267,547	\$ 46,003,088	\$ 754,414,859

(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 MAY 31, 2026 AND 2025**

ASSETS	May 31, 2026	May 31, 2025
Cash and Investments	\$ 141,106,979 (c)	\$ 247,615,476 (c)
Inventories, Stock Room	72,692	61,872
Net Receivables - Other	626,000 (a)	628,000 (a)
Subtotal Net Receivables	<u>626,000</u>	<u>628,000</u>
Due from Other Governmental Units	<u>47,763</u>	<u>47,763</u>
Total Receivables	673,763	675,763
Prepayments and other assets	-	-
TOTAL ASSETS	<u><u>\$ 141,853,433</u></u>	<u><u>\$ 248,353,110</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	2,091,582 (b)	56,852,050 (b)
Due to Other Governmental Units	<u>27,413,444 (c)</u>	<u>69,107,656 (c)</u>
TOTAL LIABILITIES	29,505,026	125,959,706
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	72,692	61,872
Projects	30,623,078	35,294,733
Projects - Encumbrances	4,376,401	1,646,770
Other - Encumbrances	4,232,481	24,398,868
UNRESERVED		
General Fund	-	-
Other Funds	73,043,756	60,991,161
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 141,853,433</u></u>	<u><u>\$ 248,353,110</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2025.

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

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

As of May 31, 2026 including accrued interest, \$27,305,565 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 MAY 31, 2026 AND 2025

Exhibit G

FUND	BEGINNING BALANCE May 2026	ACTUAL MONTH OF May 2026	ENDING BALANCE May 2026	ENDING BALANCE May 2025
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 660,666	\$ (32,566)	\$ 628,100	\$ 72,276
17000 Return Check Collection	(182,551)	10,519	(172,032)	(70,964)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	36,768,846	(9,071,582)	27,697,264	72,763,735
	<u>37,320,383</u>	<u>(9,093,629)</u>	<u>28,226,754</u>	<u>72,838,469</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,544,151	89,063	2,633,214	2,361,610
20100 Technology Fund	625,469	10,708	636,177	490,229
20200 Local Government Fund	20,301,932	(113,934)	20,187,998	20,057,101
20300 Local Official Fund	34,903,682	41,658	34,945,340	39,001,321
20400 Record Management Fund	16,063,179	403,450	16,466,629	17,781,129
50000 Payroll	16,493,429	(15,260,020)	1,233,409	56,358,548
53400 DA - Restitution	664,933	9,362	674,296	692,791
53800 DA - Check Processing	176,694	(1,617)	175,077	168,238
54700 DA - State Forfeitures/Other	164,986	195	165,181	161,386
70400 Unallocated Tax	691,177	-	691,177	690,902
	<u>92,629,633</u>	<u>(14,821,135)</u>	<u>77,808,498</u>	<u>137,763,255</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	30,946,480	(199,361)	30,747,119	32,489,177
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>32,191,811</u>	<u>(199,361)</u>	<u>31,992,450</u>	<u>33,934,474</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	2,658,578	-	2,658,578	2,658,578
48100 Public Property Finance Obligati	86,303	-	86,303	86,303
49000 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
49400 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>3,079,277</u>	<u>-</u>	<u>3,079,277</u>	<u>3,079,277</u>
Total Governmental Funds Cash and Investments	<u>\$ 165,221,104</u>	<u>\$ (24,114,125)</u>	<u>\$ 141,106,979</u>	<u>\$ 247,615,476</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 May 31, 2026 including accrued interest, \$27,305,565 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 EIGHT MONTHS ENDED MAY 31, 2026

Exhibit H

FUND	ENCUMBRANCES May 2026	ACTUAL MONTH OF May 2026	YTD ACTUAL + ENCUMBRANCES May 2026	YTD ACTUAL + ENCUMBRANCES May 2025
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	-	\$ 32,566	\$ (483,777)	\$ 53,796
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	(139,166)	8,285,054	31,675,837	83,465,293
	<u>(139,166)</u>	<u>8,317,620</u>	<u>31,192,060</u>	<u>83,519,089</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	-	8,943	577,320	387,864
20100 Technology Fund	-	-	-	678
20200 Local Government Fund	498,599	199,424	4,141,725	2,848,974
20300 Local Official Fund	745,946	512,871	5,129,868	3,836,290
20400 Record Management Fund	3,127,102	172,477	8,068,546	12,241,285
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	101,210	858,808	876,240
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	2,587	58,900	113,657
54700 DA - State Forfeitures/Other	-	-	-	724
	<u>4,371,647</u>	<u>997,512</u>	<u>18,835,166</u>	<u>20,305,712</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking Series 2016	300	-	200,266	489,234
44200 Certificates of Obligation, Series 2022	4,376,101	243,173	5,683,804	37,058,682
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>4,376,401</u>	<u>243,173</u>	<u>5,884,070</u>	<u>37,547,916</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>4,376,401</u>	<u>243,173</u>	<u>5,884,070</u>	<u>37,547,916</u>
Total	<u>\$ 8,608,882</u>	<u>\$ 9,558,305</u>	<u>\$ 55,911,295</u>	<u>\$ 141,372,718</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 EIGHT MONTHS ENDED MAY 31, 2026**

Exhibit I

FUND	ACTUAL MONTH OF May 2026	TOTAL YTD REVENUE May 2026	TOTAL YTD REVENUE May 2025
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -		\$ -
17000 Return Check Collection	10,519	(97,137)	13,081
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	66,149	388,060	124,528,700
	<u>76,668</u>	<u>290,923</u>	<u>124,541,781</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	101,232	773,855	360,919
20100 Technology Fund	10,708	94,831	85,384
20200 Local Government Fund	252,864	4,883,616	3,733,122
20300 Local Official Fund	559,393	7,351,480	8,980,547
20400 Record Management Fund	665,808	5,389,120	5,807,525
50000 Payroll	-	-	-
53400 DA - Restitution	110,573	887,077	1,051,624
53800 DA - Check Processing	970	69,604	114,398
54700 DA - State Forfeitures/Other	195	2,021	2,779
	<u>1,701,743</u>	<u>19,451,604</u>	<u>20,136,298</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
44100 Combination Tax and Parking Series 2016	-	-	-
44200 Certificates of Obligation, Series 2022	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Road Funds:			
42400 Unlimited Tax Road Bonds Series	-	-	-
42700 Unlimited Tax Refunding & Improv	-	-	-
48100 Public Property Finance Obligati	-	-	-
49000 Unlimited Tax Road Bond Fund	-	-	-
49400 Unlimited Tax Road Bond Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,778,411</u>	<u>\$ 19,742,527</u>	<u>\$ 144,678,079</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 May 31, 2026 including accrued interest, \$27,305,565 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 MAY 31, 2026

Exhibit J

Payment Fiscal Year	Principal	Interest	Total
2026	17,800,000	4,320,325	22,120,325
2027	17,805,000	7,750,650	25,555,650
2028	17,805,000	6,860,400	24,665,400
2029	17,805,000	5,970,150	23,775,150
2030	17,805,000	5,079,900	22,884,900
2031	17,805,000	4,301,600	22,106,600
2032	6,610,000	3,635,250	10,245,250
2033	6,610,000	3,304,750	9,914,750
2034	6,610,000	2,974,250	9,584,250
2035	6,610,000	2,643,750	9,253,750
2036	6,610,000	2,313,250	8,923,250
2037	6,610,000	1,982,750	8,592,750
2038	6,610,000	1,652,250	8,262,250
2039	6,610,000	1,321,750	7,931,750
2040	6,610,000	991,250	7,601,250
2041	6,610,000	660,750	7,270,750
2042	6,605,000	330,250	6,935,250
	<u>\$ 179,530,000</u>	<u>\$ 56,093,275</u>	<u>\$ 235,623,275</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 MAY 31, 2026 AND 2025

Exhibit K

FUND	BEGINNING BALANCE May 2026	ACTUAL MONTH OF May 2026	ENDING BALANCE May 2026	ENDING BALANCE May 2025
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 29,749,969	\$ 1,534,916	\$ 31,284,885	\$ 20,746,570
13000 Election Fund-Special	881,574	-	881,574	465,932
16600 State Report Interest Fund	589,498	512,688	1,102,186	1,091,850
50100 County Clerk-Special	24,135,685	176,592	24,312,276	26,357,353
50200 County Clerk-Trust	39,301,818	254,477	39,556,295	36,125,362
50300 District Clerk-Special	9,033,537	(156,027)	8,877,510	10,956,534
50400 District Clerk-Trust	47,331,987	1,055,744	48,387,732	47,445,445
50500 Sheriff-Special	308,725	19,413	328,138	994,601
50600 County Clerk Special Trust Fund	33,545,626	(11,362,868)	22,182,758	32,076,434
53200 Escrow Fund	24,398,113	(1,631,709)	22,766,404	19,388,108
53400 DA - Restitution	664,933	9,362	674,296	692,791
53700 Youth Village Special Fund	521	-	521	511
54200 DA - Police Agencies	45,282	54	45,336	44,273
54300 Adult Probation-Restitution	2,075,344	(210,792)	1,864,552	2,723,404
54400 DA - Attorney General	32,821	39	32,860	32,075
54500 DA - Unadjudicated-Gambling	70,772	84	70,856	69,181
54600 DA - Forfeitures-Narcotics	420,131	7,102	427,233	174,535
55000 Justice of the Peace 1-1 Special	523,685	383	524,069	508,306
55100 Justice of the Peace 1-2 Special	160,887	10,338	171,225	152,186
55300 Justice of the Peace 3-3 Special	-	-	-	-
55400 Justice of the Peace 2-1 Special	465,579	22,048	487,627	427,213
55500 Justice of the Peace 2-2 Special	48,167	(2,685)	45,482	42,019
55600 Justice of the Peace 3-1 Special	105,548	33,430	138,978	67,928
55700 Justice of the Peace 3-2 Special	250,674	6,420	257,094	241,177
55900 Justice of the Peace 4-1 Special	83,178	2,118	85,297	94,090
56000 Justice of the Peace 4-2 Special	64,186	1,665	65,851	48,189
56100 Justice of the Peace 5-1 Special	61,790	(6,369)	55,420	48,444
56200 Justice of the Peace 5-2 Special	313,853	(19,926)	293,927	278,346
57000 Dallas County Housing Fin.	85,216	101	85,316	83,342
57100 Dallas County Housing Fin.	1,199,884	1,442	1,201,326	1,171,289
58000 Constable 1 Special Fund No. 580	30,292	(57)	30,235	51,713
58100 Constable 2 Special Fund No. 581	241,253	(238,847)	2,405	(529)
58200 Constable 3 Special Fund No. 582	87,777	(20)	87,757	87,603
58400 Constable 4 Special Fund No. 584	10,995	(3,714)	7,281	4,649
58600 Constable 5 Special Fund No. 586	10,782	3,858	14,640	1,384
60000 DCS - Administration	28,839,751	(14,442)	28,825,309	28,219,678
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	101,494	-	101,494	101,396
80700 District Attorney Check Collection	187,340	-	187,340	187,340
80800 Child Support Clearing	26,006	(9,424)	16,582	14,096
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	\$ 245,484,735	\$ (10,004,607)	\$ 235,480,128	\$ 231,214,879

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