



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

December 29, 2025

The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

The following Balance Sheets and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Exhibits

Balance Sheet: Budgeted Funds as of October 31, 2025

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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 Kevin Camacho at 214-653-7245 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 OCTOBER 31, 2025 AND 2024**

ASSETS	<u>October 31, 2025</u>	<u>October 31, 2024</u>
Cash and Investments	\$ 543,415,796	\$ 483,020,035
Inventories, Stock Room	4,573,480	6,144,020
Net Receivables - County Taxes	884,999,722	852,080,888
Net Receivables - Other	18,693,000 (a)	21,574,000 (a)
Subtotal Net Receivables	<u>903,692,722</u>	<u>873,654,888</u>
Due from Other Governmental Units	<u>7,132,313</u>	<u>82,917,987</u>
Total Receivables	910,825,035	956,572,874
Prepayments and other assets	522,969	18,780,542
TOTAL ASSETS	<u><u>\$ 1,459,337,280</u></u>	<u><u>\$ 1,464,517,471</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	47,061,673 (b)	54,300,159 (b)
Due to Other Governmental Units	<u>53,911,921</u>	<u>41,415,363</u>
TOTAL LIABILITIES	100,973,593	95,715,522
 FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	5,096,449	24,924,561
Projects	303,152,663	301,997,793
General Fund - Encumbrances	37,081,787	29,913,854
Projects - Encumbrances	161,923,681	159,022,652
Other - Encumbrances	7,810,519	20,779,514
UNRESERVED		
General Fund	629,586,866	659,540,560
Emergency Reserves	83,500,000	
Other Funds	130,211,722	172,623,015
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 1,459,337,280</u></u>	<u><u>\$ 1,464,517,471</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2024.

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

(c) Financial Statements includes revenues collected and expenses paid during the month ended October 31, 2025. Expected and budgeted revenue for Fiscal 2026 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the month ended October 31, 2025. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

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

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

Exhibit A

FUND		BEGINNING BALANCE October 2025	ACTUAL MONTH OF October 2025	ENDING BALANCE October 2025	ENDING BALANCE October 2024
GOVERNMENTAL FUNDS:					
Major Funds:					
12000	General Fund	\$ 46,218,055	\$ (28,119,037)	\$ 18,099,018	\$ 82,897,974
12100	County Emergency Reserves	83,500,000	\$ -	\$ 83,500,000	-
12400	Jury Fund	-	-	-	-
19600	Major Projects	344,304,794	(10,293,955)	334,010,839	313,128,347
20500	Interest & Debt Retirement Fund	26,990,748	9,363	27,000,111	22,906,467
46600	Projected Federal Grants	(8,389,077)	3,626,642	(4,762,435)	(24,074,362)
		<u>492,624,520</u>	<u>(34,776,987)</u>	<u>457,847,533</u>	<u>394,858,425</u>
Other Non-Major Governmental Funds:					
Special Revenue Funds:					
10500	Road & Bridge	-	-	-	(1,949,361)
10501	Road & Bridge District 1	5,993,215	(649,004)	5,344,212	3,950,918
10502	Road & Bridge District 2	9,170,285	(54,487)	9,115,797	7,762,263
10503	Road & Bridge District 3	115,392	(445,056)	(329,664)	(2,129,012)
10504	Road & Bridge District 4	5,312,356	(247,038)	5,065,319	2,708,397
10505	Road Reserves	36,257,121	3,184,608	39,441,729	43,342,900
12600	Permanent Improvement Fund	14,144,727	(72,815)	14,071,912	15,964,264
16200	Alternate Dispute Resolution	6,971,240	87,076	7,058,316	6,806,758
16800	Dallas County Historical Commission	9,937	-	9,937	18,044
19500	Major Technology Fund	4,234,331	(1,734,719)	2,499,612	3,662,316
46700	HUD Section 8	4,852,661	(5,906,707)	(1,054,045)	5,078,400
46800	Charter School Grants	308,761	(321,370)	(12,609)	(842,353)
47000	Law Library Fund	2,414,058	62,738	2,476,796	2,081,068
47100	Appellate Judicial System	1,878,032	2,920	1,880,951	1,707,009
		<u>91,662,116</u>	<u>(6,093,853)</u>	<u>85,568,263</u>	<u>88,161,610</u>
Total Governmental Funds Cash and Investments		<u>\$ 584,286,636</u>	<u>\$ (40,870,840)</u>	<u>\$ 543,415,796</u>	<u>\$ 483,020,035</u>

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

DALLAS COUNTY, TEXAS
Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund
For the One Month Ended October 31, 2025 and 2024

Exhibit B

	<u>October 31, 2025</u>	<u>October 31, 2024</u>
REVENUES		
Property taxes	\$ 15,945,060	\$ 14,790,900
Licenses and permits	106,832	77,748
Fines and forfeitures	324,786	276,054
Use of Money and Property	452,631	763,451
Charges for current services	6,229,051	5,809,957
Reimbursement for Current Services	3,257,340	6,336,076
Intergovernmental revenues	397,062	559,964
Miscellaneous	26,474	58,931
Interfund Transfers	98,955	212,071
Total revenues	<u>26,838,191</u>	<u>28,885,151</u>
EXPENDITURES		
Current:		
General Government	5,236,546	9,200,585
Community Services	42,103	70,419
Law Enforcement	15,060,884	23,346,824
Justice Administration	11,928,154	17,468,201
Health and Social Services	5,649,562	7,954,293
Other Operating	1,337,312	1,924,527
Total expenditures	<u>39,254,561</u>	<u>59,964,849</u>
Excess (deficiency) of revenues over (under) expenditures	(12,416,370)	(31,079,698)
Fund balances - beginning	141,539,000	92,976,000
Fund balances - ending (a)	<u>\$ 129,122,630</u>	<u>\$ 61,896,302</u>

(a) Fund Balance includes Fund 12100 emergency reserves.

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

Exhibit C

DEPARTMENT	BUDGET FY 2026 (a)	ENCUMBRANCES AS OF October 2025	ACTUAL YTD October 2025	FUNDS AVAILABLE October 2025	FUNDS AVAILABLE October 2024
General Government					
1010 GG-County Judge	905,190	\$ 18,513	\$ 42,011	\$ 844,665	\$ 834,637
1011 Truancy Courts	885,803	49,365	35,353	801,085	689,337
1016 Planning and Development	733,004	120	40,839	692,045	542,803
1020 GG-Commissioners Court Administrator	2,239,583	14,407	199,064	2,026,112	3,043,541
1021 GG-Operation Services-Engineering	2,530,655	149,862	27,651	2,353,142	1,472,974
1022 GG-Operation Services- Facilities	36,515,985	7,309,564	1,491,737	27,714,684	23,464,978
1023 GG-Operation Services- Comm/Central Svcs	8,192,854	891,014	133,749	7,168,091	6,373,988
1024 GG-Operations Services-Records Mgt	1,299,937	51,804	45,815	1,202,318	878,500
1027 GG-Operations-Auto Service Center	14,594,710	6,172,642	307,352	8,114,715	5,380,078
1035 GG- Tax Assessor/Collector	19,660,075	37,809	1,002,059	18,620,207	17,478,034
1040 Human Resource/Civil Service	8,742,643	280,608	372,125	8,089,910	9,341,748
1045 Record Bldg Fitness	165,029	5,029	4,800	155,200	260,353
1047 Records Building Cafe	1,371,116	169,945	794	1,200,377	1,456,482
1050 GG-County Treasurer	1,882,864	25,245	98,444	1,759,174	1,728,826
1060 Office of Budget and Evaluation	1,701,831	5,045	72,752	1,624,034	1,278,912
1070 GG-County Auditor	8,591,737	34,116	338,943	8,218,678	11,636,516
1075 Finance and Accounting	3,026,684	-	108,712	2,917,972	-
1076 Accounts Payable	-	-	-	-	-
1077 Payroll	-	-	-	-	-
1080 GG-Purchasing	2,182,744	14,415	97,374	2,070,955	2,126,895
1082 Small Business Enterprise SBE	1,157,677	1,356	33,445	1,122,876	805,089
1085 ERP Transformation Office	6,218,095	23,628	36,994	6,157,474	-
1210 Elections	10,695,988	541,066	398,690	9,756,232	10,244,067
1215 Election Contract Operations	13,421,399	1,199,062	347,843	11,874,494	5,299,582
Subtotal General Government	146,715,603	16,994,617	5,236,546	124,484,440	104,337,342
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	718,937	10,165	18,732	690,040	663,145
2060 Veterans Service	598,017	-	23,371	574,646	531,532
Subtotal Community Services	1,316,954	10,165	42,103	1,264,686	1,194,677
Law Enforcement					
3110 Executive	2,230,596	3,772	114,354	2,112,470	1,848,389
3113 Internal Affairs	1,342,263	37	72,048	1,270,178	1,194,098
3114 Compliance	573,686	-	29,938	543,748	582,598
3121 General Services	2,237,661	-	87,504	2,150,157	1,188,215
3122 Personnel	1,456,609	16,257	70,173	1,370,180	1,386,577
3123 Training	4,679,917	40,948	318,215	4,320,754	1,197,987
3124 Communications	2,710,878	2,799	118,143	2,589,936	2,240,510
3125 Fiscal	4,383,070	178,367	190,381	4,014,323	3,812,041
3126 Photo Lab	331,692	19,812	20,800	291,080	350,419
3128 Bonds	2,707,496	20,157	149,181	2,538,159	2,437,584
3129 Bailiff	13,424,870	4,211	791,760	12,628,899	10,983,797
3130 Warrants	5,666,799	12,429	298,030	5,356,340	5,027,892
3131 Fugitive Transportation	2,247,139	115	159,306	2,087,718	2,092,897
3132 Civil	469,544	350	24,211	444,983	452,438
3134 Criminal Investigation	3,682,915	10,240	229,182	3,443,492	4,185,247
3136 FLEET	1,653,327	120	14,662	1,638,545	277,580
3137 Freeway Management Program	11,925,064	15,194	616,089	11,293,781	11,662,691
3140 Detention Services	2,748,887	565	114,402	2,633,920	1,116,802
3141 North Tower	40,076,049	49,560	2,142,250	37,884,239	28,198,080
3142 West Tower	25,879,225	30,469	1,543,973	24,304,783	18,764,696
3147 Central Intake	17,547,828	54,326	911,890	16,581,612	12,842,090
3148 South Tower	28,683,590	55,040	1,566,013	27,062,537	21,144,277
3150 Classification and Release	28,443,188	86,969	1,612,003	26,744,215	23,790,358
3152 Central Kitchen	15,405,090	711,107	891,864	13,802,119	13,273,011
3153 Central Laundry	2,290,354	8,900	132,226	2,149,228	1,931,707
3155 Jail Medical	14,311,939	10,085	787,912	13,513,942	11,853,083
3156 Court Security	1,707,713	1,167	91,527	1,615,020	1,193,211
3157 Fiscal Vault	-	-	-	-	850
3158 Data Management Unit Dispositions	-	-	38,778	(38,778)	663,919
3159 CJIS Compliance & Technology	799,341	4,674	103,067	691,601	505,042
Subtotal Sheriff	239,616,730	1,337,669	13,239,880	225,039,181	186,198,083
3210 Constable Precinct #1	3,374,949	39,439	154,949	3,180,561	3,069,094
3220 Constable Precinct #2	2,079,991	24,288	98,233	1,957,471	1,887,640
3230 Constable Precinct #3	2,530,781	1,718	106,650	2,422,413	2,175,788
3240 Constable Precinct #4	2,863,532	28,147	111,979	2,723,406	2,599,612
3250 Constable Precinct #5	2,298,684	85,876	114,222	2,098,586	1,706,404
Subtotal Constable	13,147,937	179,468	586,032	12,382,437	11,438,538
3311 Crime Lab	12,409,035	543,959	466,286	11,398,790	10,743,996
3312 Medical Examiner	11,984,513	544,934	575,781	10,863,799	9,410,935
3313 Breath Alcohol Program	376,274	-	11,756	364,518	344,469
Subtotal Institute of Forensic Sciences	24,769,821	1,088,892	1,053,822	22,627,107	20,499,400
3020 Community Supervision	1,995,809	1,451,358	75,564	468,887	678,328
3030 Public Service Program	1,836,657	-	91,318	1,745,339	1,807,713
3043 Unincorporated Area Services	359,169	9,442	14,268	335,459	301,662
Subtotal Law Enforcement	281,726,123	4,066,829	15,060,884	262,598,410	220,923,724
Justice Administration					
4001 Building Security	13,319,796	101,688	390,164	12,827,945	10,208,317

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

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

Exhibit C

DEPARTMENT	BUDGET FY 2026 (a)	ENCUMBRANCES AS OF October 2025	ACTUAL YTD October 2025	FUNDS AVAILABLE October 2025	FUNDS AVAILABLE October 2024
4002 Emergency Management	1,109,869	15,172	49,874	1,044,824	1,117,852
4003 Fire Marshal	2,267,957	59,213	163,475	2,045,269	1,633,842
4011 District Attorney	68,763,617	195,692	3,475,743	65,092,182	60,574,621
4012 DA-Special Allocation	-	-	-	-	8,941
4013 Drug Court Program	396,040	-	22,641	373,399	377,648
4014 Jail Diversion	1,533,355	169,984	67,891	1,295,479	1,387,709
4015 Divert Court Department	386,349	200	6,153	379,996	383,494
4016 S.T.A.C. Court	87,992	502	4,291	83,199	74,764
4020 District Clerk	15,714,711	3,405	789,667	14,921,639	14,123,890
4031 County Clerk	14,141,154	24,947	667,947	13,448,261	10,836,571
4032 County Clerk-Collections	1,236,050	-	47,393	1,188,657	1,143,289
4033 Truancy Courts Clerks	877,061	-	42,065	834,996	798,183
4040 Public Defender	23,632,156	169,199	1,095,078	22,367,880	18,394,004
4051 District Court Administration	285,205	2,787	42,360	240,058	306,973
4056 Domestic Relations Office Administration	3,693,948	1,470	173,681	3,518,797	3,410,667
4060 Jury Service	3,786,397	20,921	308,192	3,457,284	3,314,272
4065 Grand Jury Service	226,000	-	25,114	200,886	201,350
4071 5th Court of Appeals	292,019	-	9,730	282,289	481,928
4072 First Admin. Judicial Region	171,798	-	-	171,798	156,451
4080 Court Cost Miscellaneous	8,103,377	-	2,963	8,100,414	7,860,318
4110 14th Civil District Court	380,486	-	17,977	362,509	408,298
4115 44th Civil District Court	330,905	8,295	15,159	307,451	324,393
4120 68th Civil District Court	341,322	-	16,078	325,244	302,716
4125 95th Civil District Court	365,027	-	17,547	347,480	324,247
4130 101st Civil District Court	319,620	416	15,587	303,617	436,567
4135 116th Civil District Court	355,277	-	17,374	337,903	318,865
4140 134th Civil District Court	359,831	-	16,534	343,297	400,606
4145 160th Civil District Court	331,055	588	15,332	315,135	290,654
4150 162nd Civil District Court	321,003	748	15,615	304,640	403,128
4155 191st Civil District Court	312,840	0	13,742	299,098	320,769
4160 192nd Civil District Court	329,430	0	15,604	313,826	294,084
4165 193rd Civil District Court	312,348	410	14,231	297,707	294,335
4170 298th Civil District Court	356,130	0	16,972	339,158	353,743
4175 Civil District Masters	417,506	0	20,651	396,855	373,476
4180 Civil Tax Court	426,394	1,569	19,834	404,991	396,496
4210 254th Family Court	646,652	144	57,168	589,340	710,033
4215 255th Family Court	666,098	635	41,385	624,079	657,935
4220 256th Family Court	703,690	4,531	40,423	658,736	637,351
4225 301st Family Court	755,806	895	38,592	716,319	683,079
4230 302nd Family Court	677,855	-	28,499	649,356	656,746
4235 303rd Family Court	683,108	857	31,887	650,364	651,953
4240 330th Family Court	713,708	715	27,462	685,531	713,785
4250 IV-D Court	787,244	64,155	539	722,551	817,790
4310 304th Juvenile Court	2,451,886	9,847	197,784	2,244,255	2,236,858
4320 305th Juvenile Court	2,337,032	28,573	152,409	2,156,051	2,243,367
4401 Criminal District Court #1	1,000,435	19,608	17,788	963,039	641,042
4402 Criminal District Court #2	948,183	10,119	89,434	848,630	706,826
4403 Criminal District Court #3	885,031	2,021	71,888	811,122	575,052
4404 Criminal District Court #4	884,400	8,120	54,896	821,383	558,694
4405 Criminal District Court #5	897,427	1,009	93,261	803,156	596,943
4406 Criminal District Court #6	905,737	8,496	107,556	789,685	568,849
4407 Criminal District Court #7	926,037	22,850	67,978	835,209	563,882
4410 194th Criminal District Court	1,011,586	2,473	87,006	922,107	663,496
4415 195th Criminal District Court	909,707	11,269	98,216	800,222	559,341
4420 203rd Criminal District Court	922,988	700	55,455	866,833	648,659
4425 204th Criminal District Court	909,682	-	133,609	776,073	598,962
4430 265th Criminal District Court	940,210	19,014	85,004	836,192	658,966
4435 282nd Criminal District Court	885,681	17,578	92,620	775,484	516,432
4440 283rd Criminal District Court	936,313	4,210	106,244	825,859	659,825
4445 291st Criminal District Court	970,798	20,574	112,939	837,285	649,517
4450 292nd Criminal District Court	1,042,934	7,879	65,121	969,935	752,106
4455 363rd Criminal District Court	952,725	26,950	87,633	838,142	640,214
4460 Criminal District Magistrates	3,219,146	437	175,064	3,043,646	2,576,768
4461 Pretrial Release	8,451,721	404,844	291,995	7,754,882	7,405,119
4465 Staff Attorneys	1,336,643	95	66,184	1,270,364	654,473
4470 Criminal District Court Manager	2,217,206	58,589	109,361	2,049,256	773,526
4501 County Court at Law #1	581,364	578	30,544	550,242	501,027
4502 County Court at Law #2	617,626	11,636	40,477	565,513	567,973
4503 County Court at Law #3	539,740	15,692	29,687	494,361	468,605
4504 County Court at Law #4	631,626	-	32,584	599,042	568,985
4505 County Court at Law #5	529,558	51,301	30,378	447,879	906,300
4601 County Criminal Court #1	596,832	3,594	39,288	553,951	511,691
4602 County Criminal Court #2	856,356	14,241	62,156	779,960	745,944
4603 County Criminal Court #3	668,433	10,114	26,731	631,588	433,588
4604 County Criminal Court #4	709,906	15,470	45,888	648,548	622,618
4605 County Criminal Court #5	836,885	12,378	69,008	755,499	717,234
4606 County Criminal Court #6	861,350	13,790	95,176	752,385	683,103
4607 County Criminal Court #7	639,922	2,985	47,013	589,923	536,682
4608 County Criminal Court #8	671,487	7,856	61,486	602,145	577,002
4609 County Criminal Court #9	773,121	6,606	40,601	725,914	531,208
4610 County Criminal Court #10	666,554	10,022	51,809	604,723	537,370
4611 County Criminal Court #11	716,139	6,080	58,394	651,665	583,700
4615 County Criminal Court of Appeals	534,598	6	19,160	515,432	322,130
4616 County Criminal Court of Appeals #2	698,168	10,335	39,483	648,350	596,025

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

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

Exhibit C

DEPARTMENT	BUDGET FY 2026 (a)	ENCUMBRANCES AS OF October 2025	ACTUAL YTD October 2025	FUNDS AVAILABLE October 2025	FUNDS AVAILABLE October 2024
4617 County Criminal Court - Magistrate	1,445	-	-	1,445	344
4620 County Criminal Court Manager	632,952	4,815	25,694	602,443	432,904
4701 Probate Court #1	1,344,677	2,136	92,516	1,250,025	1,112,419
4702 Probate Court #2	1,400,083	11,870	70,032	1,318,181	1,236,934
4703 Probate Court #3	1,813,584	5,756	72,143	1,735,685	1,398,270
4704 Investigators/Court Visitor Program	2,190,060	-	50,963	2,139,097	2,018,262
4705 Probate Associates	709,761	1,104	45,381	663,276	605,234
4811 J.P.- 1-1	1,181,839	4,274	66,150	1,111,415	1,057,734
4812 J.P.- 1-2	857,685	1,536	39,146	817,003	803,759
4821 J.P.- 2-1	831,726	8,778	35,626	787,322	762,562
4822 J.P.- 2-2	839,334	2,209	42,294	794,831	790,011
4831 J.P.- 3-1	1,029,643	3,179	46,853	979,611	954,387
4832 J.P.- 3-2	889,936	-	43,129	846,807	846,806
4841 J.P.- 4-1	833,420	3,235	43,245	786,940	773,116
4842 J.P.- 4-2	1,003,205	372	35,236	967,598	803,884
4851 J.P.- 5-1	837,680	4,005	47,903	785,772	798,351
4852 J.P.- 5-2	877,982	440	33,924	843,619	822,937
Subtotal Justice Administration	236,266,371	1,780,782	11,928,154	222,557,436	199,644,151
Health and Social Services					
5110 Employee Health Clinic	883,303	8,615	34,689	839,999	831,236
5111 Juvenile Administration	23,906,544	1,966,168	1,178,379	20,761,997	20,505,917
5112 Juvenile Psychological Service	3,595,988	-	-	3,595,988	3,073,034
5114 Juvenile-Detention Center	19,292,882	50,682	907,843	18,334,357	18,809,801
5115 Juvenile-Emergency Shelter	3,080,682	9,951	159,085	2,911,646	2,497,651
5116 Juvenile-Letot Center	4,209,333	2,432	195,965	4,010,936	3,797,169
5117 Juvenile-Youth Village	5,362,185	60,993	277,115	5,024,078	4,522,252
5118 Juvenile-Medlock Center	5,737,006	5,545	288,201	5,443,259	4,652,066
5119 Juvenile-Letot Residential Treatment Center	2,367,769	5,766	103,354	2,258,649	2,123,756
5120 Health Administration	4,886,223	97,139	465,292	4,323,792	3,769,914
5121 Environmental Health	2,541,091	87,030	74,933	2,379,129	2,132,430
5122 Public Health Lab	4,812,671	281,042	160,536	4,371,094	3,540,907
5123 Preventive Health	4,296,647	386,438	205,743	3,704,466	3,326,482
5124 Communicable Disease Control	1,084,666	65,205	37,772	981,688	984,707
5125 STD Clinic	3,340,543	256,296	130,883	2,953,364	2,293,212
5126 TB Clinic	3,240,919	80,287	158,398	3,002,234	2,662,294
5127 HHS - South Dallas Satellite Clinic	858,009	-	-	858,009	-
5128 HHS - Finance Admin	1,528,165	30,489	62,485	1,435,191	1,199,100
5130 Budget Office Community Contracts	13,327,881	4,372,472	913,038	8,042,372	9,156,558
5140 CPS Program	5,076,449	3,764,325	5,626	1,306,498	3,530,778
5150 Child Nutrition Program	917,564	2,383	3,707	911,474	-
5170 Welfare Assistance	3,416,017	44,783	286,518	3,084,715	3,121,817
Subtotal Health and Social Services	117,762,535	11,578,040	5,649,562	100,534,934	96,531,078
Other Operating					
6340 Wilmer Substance Abuse Facility	339,351	12,715	18,592	308,044	281,631
6930 Cash Match for Grants	11,835,551	-	-	11,835,551	11,835,551
9910 Countywide Appropriations	24,887,496	2,638,639	1,318,720	20,930,138	25,467,070
9940 Reserves and Contingency	27,376,593	-	-	27,376,593	54,319,703
Subtotal Other Operating	64,438,991	2,651,354	1,337,312	60,450,325	91,903,955
9950 Emergency Reserves (a)	4,297,861	-	-	4,297,861	4,297,968
Grand Total	\$ 852,524,439	\$ 37,081,787	\$ 39,254,561	\$ 776,188,091	\$ 718,832,895
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/FY2025 Encumbrance	
Carryforwards	24,253,803.56
FY 2025 Budget	852,524,438.56
Budget FY 2025	852,524,438.56
Budget per budget funds available	852,524,438.56
	\$ -

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

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

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

**DALLAS COUNTY
OTHER FUNDS
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 31, 2025**

Exhibit C-2

DEPARTMENT	BUDGET FY 2026	ENCUMBRANCES AS OF October 2025	ACTUAL YTD October 2025	FUNDS AVAILABLE October 2025
Road and Bridge				
2510 Road Precinct #1	6,817,786	\$ 1,501	\$ 39,492	\$ 6,776,793
2520 Road Precinct #2	6,837,313	21,028	35,138	6,781,147
2530 Road Precinct #3	14,134,880	329,106	238,981	13,566,793
2540 Road Precinct #4	9,450,326	804,603	233,393	8,412,330
2550 Road Reserves	47,064,663	389,663	-	46,675,000
Subtotal Road and Bridge	84,304,968	1,545,902	547,004	82,212,062
Permanent Improvement Fund				
1022 GG-Operation Services- Facilities	12,940,881	1,897,422	104,613	10,938,846
3030 Public Service Program	299,598	-	-	299,598
9420 Facilities Projects	1,791,831	500,627	9,295	1,281,909
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	2,398,049	113,908	16,772,392
Alternative Dispute Resolution				
4054 Alt.Dispute Resolution-Dept	2,622,008	52,399	10,432	2,559,177
9950 Emergency Reserves	5,344,164	-	-	5,344,164
Subtotal Alternative Dispute Resolution	7,966,172	52,399	10,432	7,903,341
Dallas County Historical Commission				
2080 Historical Commission	6,000	-	-	6,000
9950 Emergency Reserves	3,730	-	-	3,730
Subtotal Dallas County Historical Commission	9,730	-	-	9,730
Major Technology				
1090 IT Data Services	16,428,732	11,633,844	1,578,835	3,216,053
1091 IT - Operations	28,827,248	2,810,215	-	26,017,033
1092 IT - Applications	12,197,605	-	-	12,197,605
1093 IT - Security	2,493,346	-	-	2,493,346
1094 IT - Strategic & Engagement	5,246,735	-	-	5,246,735
1095 IT - Countywide Maintenance	31,675,594	8,749,171	815,371	22,111,052
1096 IT - Data and Artificial Intelligence (AI)	2,586,035	-	-	2,586,035
9410 IT Projects	3,526,969	28,114	-	3,498,855
Subtotal Major Technology	102,982,264	23,221,344	2,394,206	77,366,714
Major Projects Fund				
1022 GG-Operation Services- Facilities	46,859,602	10,669,180	10,940,388	25,250,034
1090 IT Data Services	55,049	55,049	-	-
2110 Public Works	11,094,460	166,282	390,876	10,537,302
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	-	-	-	-
2520 Professional/Consultant Fees	194,525	172,650	21,875	-
9101 Park & Open Space Adm	2,867,014	448,617	16,831	2,401,567
9410 IT Projects	7,090,358	-	-	7,090,358
9411 District #1 Community and Econ Development	2,458,122	-	-	2,458,122
9412 District #2 Community and Econ Development	1,909,670	-	-	1,909,670
9413 District #3 Community and Econ Development	3,000,000	-	-	3,000,000
9414 District #4 Community and Econ Development	2,177,527	-	-	2,177,527
9415 County Judge Community and Econ Development	5,122,368	-	-	5,122,368
9417 County New Directions Program	602,262	-	18,577	583,685
9420 Facilities Projects	87,090,855	26,908,025	(31,519)	60,214,349
9430 Public Works Projects	145,504,267	98,983,820	23,759	46,496,687
9910 Countywide Appropriations	24,436,109	1,048,312	10,005	23,377,791
9950 Emergency Reserves	46,688,925	-	-	46,688,925
Subtotal Major Projects Fund	387,401,515	138,702,337	11,390,792	237,308,386
Interest & Debt Retirement Fund				
7144 Limited Tax Refunding Bonds Series 2013	-	-	-	-
7147 Combination Tax and Parking Garage Revenue Certifica	14,213,225	-	-	14,213,225
7148 Certificates of Obligation, Series 2022	12,229,000	-	-	12,229,000
9950 Emergency Reserves	42,171,913	-	-	42,171,913
Subtotal Interest & Debt Retirement Fund	68,614,138	-	-	68,614,138
Major Grants				
9466 Major Grants	229,409,332	3,277,466	4,306,773	221,825,092
Subtotal Major Grants	229,409,332	3,277,466	4,306,773	221,825,092
HUD Section 8 Fund				
9467 HUD Section 8	146,243,770	382,255	6,078,259	139,783,256
Subtotal HUD Section 8 Fund	146,243,770	382,255	6,078,259	139,783,256
Charter School Grants				
9468 Charter School	5,444,791	52,475	510,565	4,881,751
Subtotal Charter School Grants	5,444,791	52,475	510,565	4,881,751
Law Library Fund				
9010 Library Assistance	1,793,599	101,973	55,358	1,636,268
9950 Emergency Reserves	1,743,825	-	-	1,743,825
Subtotal Law Library	3,537,424	101,973	55,358	3,380,093
Appellate Justice System				
4090 Appellate Justice System	1,288,778	-	9,949	1,278,829
9950 Emergency Reserves	-	-	-	-
Subtotal Appellate Justice System	1,288,778	-	9,949	1,278,829
Grand Total	\$ 1,056,487,230	\$ 169,734,200	\$ 25,417,246	\$ 861,335,784

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

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

Exhibit D

FUND	FY 2026 BUDGET (a)	ENCUMBRANCES October 2025	ACTUAL MONTH OF October 2025	YTD ACTUAL + ENCUMBRANCES October 2025	BALANCE OF BUDGET October 2025	YTD ACTUAL + ENCUMBRANCES October 2024
10501 Road & Bridge District 1	6,817,786	1,501	39,492	40,993	6,776,793	63,273
10502 Road & Bridge District 2	6,837,313	21,028	35,138	56,166	6,781,147	86,445
10503 Road & Bridge District 3	14,134,880	329,106	238,981	568,087	13,566,793	982,202
10504 Road & Bridge District 4	9,450,326	804,603	233,393	1,037,996	8,412,330	589,180
10505 Road Reserves	47,064,663	389,663	-	389,663	46,675,000	912,819
12000 General Fund	852,524,439	37,081,787	39,254,561	76,336,347	776,188,091	89,878,703
12100 County Emergency Reserves	87,000,000	-	-	-	87,000,000	-
12600 Permanent Improvement Fund	19,284,350	2,398,049	113,908	2,511,957	16,772,392	7,104,519
16200 Alternate Dispute Resolution	7,966,172	52,399	10,432	62,831	7,903,341	55,721
16800 Dallas County Historical Commission	9,730	-	-	-	9,730	2,640
19500 Major Technology Fund	102,982,264	23,221,344	2,394,206	25,615,550	77,366,714	24,444,076
19600 Major Projects	387,401,515	138,702,337	11,390,792	150,093,129	237,308,386	154,952,389
20500 Interest & Debt Retirement Fund	68,614,138	-	-	-	68,614,138	-
46600 Grants	229,409,332	3,277,466	4,306,773	7,584,240	221,825,092	22,998,079
46700 HUD Section 8	146,243,770	382,255	6,078,259	6,460,514	139,783,256	6,979,621
46800 Charter School Grants	5,444,791	52,475	510,565	563,040	4,881,751	788,150
47000 Law Library Fund	3,537,424	101,973	55,358	157,331	3,380,093	361,537
47100 Appellate Judicial System	1,288,778	-	9,949	9,949	1,278,829	4,543
Total	\$ 1,996,011,669	\$ 206,815,987	\$ 64,671,807	\$ 271,487,794	\$ 1,724,523,875	\$ 310,203,897

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

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

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE MONTH ENDED OCTOBER 31, 2025 AND 2024**

Exhibit E

FUND	FY 2026 BUDGET	ACTUAL MONTH OF October 2025	TOTAL YTD REVENUE October 2025	BALANCE OF BUDGET October 2025	TOTAL YTD REVENUE October 2024
10500 Road and Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
10501 Road & Bridge District 1	154,020	4,159	4,159	(149,861)	18,272
10502 Road & Bridge District 2	304,020	4,159	4,159	(299,861)	21,091
10503 Road & Bridge District 3	724,020	4,159	4,159	(719,861)	5,713
10504 Road & Bridge District 4	1,216,520	4,288	4,288	(1,212,232)	12,798
10505 Road Reserves	27,868,000	3,184,608	3,184,608	(24,683,392)	2,308,312
12000 General Fund	828,270,635	26,838,191	26,838,191	(801,432,444)	28,885,151
12100 County Emergency Reserves	-	-	-	-	-
12600 Permanent Improvement	6,565,889	147,503	147,503	(6,418,386)	204,005
16200 Alternate Dispute	1,280,000	104,115	104,115	(1,175,886)	125,022
16800 Historical Commission	-	-	-	-	27
19500 Major Technology	91,666,312	2,042,754	2,042,754	(89,623,558)	1,769,002
19600 Major Projects	136,802,806	3,547,381	3,547,381	(133,255,425)	4,477,053
20500 Debt Service	31,480,483	(9,363)	(9,363)	(31,489,846)	403,894
46400 American Rescue Plan	750,000	-	-	(750,000)	83,636
46600 Projected Federal Grants	139,079,184	24,545,688	24,545,688	(114,533,496)	25,149,761
46700 HUD Section 8	77,899,747	5,461,030	5,461,030	(72,438,717)	5,682,025
46800 Charter School Grants	9,024,000	388,313	388,313	(8,635,687)	364,086
47000 Law Library	1,665,500	142,209	142,209	(1,523,291)	154,966
47100 Appellate Judicial	343,000	18,379	18,379	(324,621)	22,651
TOTAL	\$ 1,355,094,136	\$ 66,427,572	\$ 66,427,572	\$ (1,288,666,564)	\$ 69,687,464

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

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

Exhibit F

DESCRIPTION	FY 2026 BUDGET	ACTUAL MONTH OF October 2025	TOTAL YTD REVENUE October 2025	BALANCE OF BUDGET October 2025	TOTAL YTD REVENUE October 2024
Ad Valorem and Occupation Tax	\$ 646,147,000	15,945,060.38	\$ 15,945,060	\$ (630,201,940)	\$ 14,790,900
Licenses, Permits and Registrations	32,000,000	106,832.25	106,832	(31,893,168)	77,748
Fines and Forfeitures	151,000	324,786.39	324,786	173,786	276,054
Use of Money and Property	15,295,000	452,630.80	452,631	(14,842,369)	763,451
Charges for Current Services - General Government	49,952,500	3,211,274	3,211,274	(46,741,226)	2,903,378
Charges for Current Services - Public Safety	11,028,458	1,062,798	1,062,798	(9,965,660)	1,055,733
Charges for Current Services - Judiciary	19,305,268	1,954,978	1,954,978	(17,350,290)	1,850,845
Reimbursements for Current Services - General Government	746,000	35,859	35,859	(710,141)	357,317
Reimbursements for Current Services - Public Safety	19,523,900	952,093	952,093	(18,571,807)	1,350,717
Reimbursements for Current Services - Judicial	5,246,824	63,715	63,715	(5,183,109)	107,895
Reimbursements for Current Services - Health	13,030,934	2,205,673	2,205,673	(10,825,261)	4,520,148
Intergovernmental - General Government	1,555,150	185,810	185,810	(1,369,340)	346,065
Intergovernmental - Public Safety	893,200	-	-	(893,200)	-
Intergovernmental - Streets and Highways	1,260,780	-	-	(1,260,780)	-
Intergovernmental - Judiciary	832,500	211,252	211,252	(621,248)	187,899
Intergovernmental - Health and Welfare	191,500	-	-	(191,500)	26,000
Miscellaneous	905,500	26,474	26,474	(879,026)	58,931
Interfund Transfers	10,205,121	98,955	98,955	(10,106,166)	212,071
TOTAL	\$ 828,270,635	\$ 26,838,191	\$ 26,838,191	\$ (801,432,444)	\$ 28,885,151

(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 OCTOBER 31, 2025 AND 2024**

ASSETS	October 31, 2025	October 31, 2024
Cash and Investments	\$ 201,776,991 (c)	\$ 302,693,392 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	628,000 (a)	925,000 (a)
Subtotal Net Receivables	628,000	925,000
Due from Other Governmental Units	55,249	47,763
Total Receivables	683,249	972,763
Prepayments and other assets	0	208,028
TOTAL ASSETS	\$ 202,522,111	\$ 303,936,054
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	29,016,846 (b)	11,513,655 (b)
Due to Other Governmental Units	59,627,562 (c)	136,623,681 (c)
TOTAL LIABILITIES	88,644,408	148,137,336
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	61,872	269,899
Projects	36,475,441	68,217,548
Projects - Encumbrances	4,283,021	5,436,580
Other - Encumbrances	17,241,705	29,556,380
UNRESERVED		
General Fund	-	-
Other Funds	55,815,664	52,318,311
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 202,522,111	\$ 303,936,054

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2024.

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

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

As of October 31, 2025 including accrued interest, \$59,519,683 of the ARP Act Funds remain. This amount is included in Due to Other Governmental Units.

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

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FUNDS NOT BUDGETED
AS OF OCTOBER 31, 2025 AND 2024

Exhibit G

FUND	BEGINNING BALANCE October 2025	ACTUAL MONTH OF October 2025	ENDING BALANCE October 2025	ENDING BALANCE October 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 144,478	\$ 338,924	\$ 483,403	\$ 164,630
17000 Return Check Collection	(74,895)	(22,153)	(97,048)	(60,714)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	64,373,618	(1,662,318)	62,711,300	140,522,244
	<u>64,516,624</u>	<u>(1,345,547)</u>	<u>63,171,077</u>	<u>140,699,582</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,460,780	6,227	2,467,008	2,300,518
20100 Technology Fund	541,588	12,368	553,956	418,726
20200 Local Government Fund	19,372,835	(189,358)	19,183,477	19,695,040
20300 Local Official Fund	32,603,933	256,211	32,860,144	34,207,151
20400 Record Management Fund	16,445,853	455,773	16,901,626	20,860,885
50000 Payroll	13,545,312	14,861,909	28,407,221	9,163,400
53400 DA - Restitution	646,027	48,259	694,285	633,058
53800 DA - Check Processing	164,372	(27,639)	136,734	138,311
54700 DA - State Forfeitures/Other	162,596	-	162,596	159,330
70400 Unallocated Tax	691,177	-	691,177	691,015
	<u>86,634,474</u>	<u>15,423,750</u>	<u>102,058,224</u>	<u>88,267,434</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
41500 1995A Permanent Improvement	-	-	-	-
44100 Combination Tax and Parking Series 2016	1,445,297	-	1,445,297	1,845,297
44200 Certificates of Obligation, Series 2022	32,031,357	(8,242)	32,023,115	68,801,802
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>33,476,654</u>	<u>(8,242)</u>	<u>33,468,412</u>	<u>70,647,099</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>\$ 187,707,030</u>	<u>\$ 14,069,961</u>	<u>\$ 201,776,991</u>	<u>\$ 302,693,392</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 October 31, 2025 including accrued interest, \$59,519,683 of the ARP Act Funds remain.

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

DALLAS COUNTY
APPROPRIATIONS
FUNDS NOT BUDGETED
FOR THE MONTH ENDED OCTOBER 31, 2025 AND 2024

Exhibit H

FUND	ENCUMBRANCES October 2025	ACTUAL MONTH OF October 2025	YTD ACTUAL + ENCUMBRANCES October 2025	YTD ACTUAL + ENCUMBRANCES October 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	-	\$ (338,710)	\$ (338,710)	\$ -
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	12,112,837	(133,052)	11,979,786	35,010,370
	<u>12,112,837</u>	<u>(471,762)</u>	<u>11,641,075</u>	<u>35,010,370</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	103,758	-	103,758	63,290
20100 Technology Fund	600	-	600	600
20200 Local Government Fund	335,268	91,913	427,180	2,158,674
20300 Local Official Fund	1,242,793	179,226	1,422,019	1,219,469
20400 Record Management Fund	3,446,448	156,816	3,603,265	4,095,243
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	43,623	43,623	-
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	28,784	28,784	31,373
54700 DA - State Forfeitures/Other	-	-	-	-
	<u>5,128,868</u>	<u>500,361</u>	<u>5,629,229</u>	<u>7,568,648</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking Series 2016	16,305	-	16,305	33,118
44200 Certificates of Obligation, Series 2022	4,266,716	8,242	4,274,958	5,442,748
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>4,283,021</u>	<u>8,242</u>	<u>4,291,262</u>	<u>5,475,866</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>4,283,021</u>	<u>8,242</u>	<u>4,291,262</u>	<u>5,475,866</u>
Total	<u>\$ 21,524,726</u>	<u>\$ 36,840</u>	<u>\$ 21,561,567</u>	<u>\$ 48,054,884</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

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

**DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE MONTH ENDED OCTOBER 31, 2025 AND 2024**

Exhibit I

FUND	ACTUAL MONTH OF October 2025	TOTAL YTD REVENUE October 2025	TOTAL YTD REVENUE October 2024
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -		\$ -
17000 Return Check Collection	(22,153)	(22,153.16)	23,331
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	-	-	83,636
	<u>(22,153)</u>	<u>(22,153)</u>	<u>106,967</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	20,931	20,931	22,792
20100 Technology Fund	12,368	12,368	11,288
20200 Local Government Fund	109,006	109,006	208,688
20300 Local Official Fund	673,869	673,869	578,003
20400 Record Management Fund	708,107	708,107	717,914
50000 Payroll	9,812	9,812	-
53400 DA - Restitution	91,882	91,882	115,651
53800 DA - Check Processing	1,035	1,035	2,187
54700 DA - State Forfeitures/Other	-	-	818
	<u>1,627,010</u>	<u>1,627,010</u>	<u>1,657,341</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>\$ 1,604,857</u>	<u>\$ 1,604,857</u>	<u>\$ 1,764,308</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 October 31, 2025 including accrued interest, \$59,519,683 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 OCTOBER 31, 2025

Exhibit J

Payment Fiscal Year	Principal	Interest	Total
2026	17,800,000	8,640,650	26,440,650
2027	17,805,000	7,750,650	25,555,650
2028	17,805,000	6,860,400	24,665,400
2029	17,805,000	5,970,150	23,775,150
2030	17,805,000	5,079,900	22,884,900
2031	17,805,000	4,301,600	22,106,600
2032	6,610,000	3,635,250	10,245,250
2033	6,610,000	3,304,750	9,914,750
2034	6,610,000	2,974,250	9,584,250
2035	6,610,000	2,643,750	9,253,750
2036	6,610,000	2,313,250	8,923,250
2037	6,610,000	1,982,750	8,592,750
2038	6,610,000	1,652,250	8,262,250
2039	6,610,000	1,321,750	7,931,750
2040	6,610,000	991,250	7,601,250
2041	6,610,000	660,750	7,270,750
2042	6,605,000	330,250	6,935,250
	<u>\$ 179,530,000</u>	<u>\$ 60,413,600</u>	<u>\$ 239,943,600</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FIDUCIARY AND AGENCY FUNDS
AS OF OCTOBER 31, 2025 AND 2024

Exhibit K

FUND	BEGINNING BALANCE October 2025	ACTUAL MONTH OF October 2025	ENDING BALANCE October 2025	ENDING BALANCE October 2024
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 10,058,069	\$ 306,055	\$ 10,364,124	\$ 9,522,600
13000 Election Fund-Special	340,964	-	340,964	1,105,535
16600 State Report Interest Fund	1,746,406	(1,091,586)	654,820	601,622
50100 County Clerk-Special	25,796,947	(1,850,391)	23,946,556	24,771,256
50200 County Clerk-Trust	37,243,487	262,597	37,506,084	34,220,387
50300 District Clerk-Special	10,144,832	(292,643)	9,852,189	11,036,821
50400 District Clerk-Trust	42,528,092	(264,934)	42,263,158	40,412,037
50500 Sheriff-Special	242,257	37	242,293	249,511
50600 County Clerk Special Trust Fund	32,206,593	92,337	32,298,930	33,686,180
53200 Escrow Fund	17,981,037	2,350,108	20,331,145	22,591,263
53400 DA - Restitution	646,027	48,259	694,285	633,058
53700 Youth Village Special Fund	515	1	516	503
54200 DA - Police Agencies	44,616	-	44,616	43,498
54300 Adult Probation-Restitution	1,873,736	47,977	1,921,712	2,418,193
54400 DA - Attorney General	32,332	-	32,332	31,506
54500 DA - Unadjudicated-Gambling	69,726	-	69,726	67,964
54600 DA - Forfeitures-Narcotics	379,355	(10,586)	368,768	153,827
55000 Justice of the Peace 1-1 Special	509,759	815	510,574	506,952
55100 Justice of the Peace 1-2 Special	154,507	150	154,657	174,960
55300 Justice of the Peace 3-3 Special	-	-	-	-
55400 Justice of the Peace 2-1 Special	428,598	796	429,394	433,573
55500 Justice of the Peace 2-2 Special	45,179	1,300	46,479	34,769
55600 Justice of the Peace 3-1 Special	104,506	(14)	104,492	57,946
55700 Justice of the Peace 3-2 Special	263,667	(7,322)	256,345	242,332
55900 Justice of the Peace 4-1 Special	78,020	3,334	81,354	66,686
56000 Justice of the Peace 4-2 Special	51,966	4,796	56,762	42,830
56100 Justice of the Peace 5-1 Special	76,624	(12,915)	63,709	42,301
56200 Justice of the Peace 5-2 Special	290,784	231	291,016	283,265
57000 Dallas County Housing Fin.	83,975	-	83,975	81,900
57100 Dallas County Housing Fin.	1,181,417	-	1,181,417	1,149,669
58000 Constable 1 Special Fund No. 580	29,985	60	30,045	51,488
58100 Constable 2 Special Fund No. 581	1,246	54,742	55,987	3,456
58200 Constable 3 Special Fund No. 582	98,086	(10,402)	87,683	87,823
58400 Constable 4 Special Fund No. 584	(888)	768	(120)	14,985
58600 Constable 5 Special Fund No. 586	12,565	(12,600)	(34)	1,367
60000 DCS - Administration	28,204,360	151	28,204,510	28,163,189
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	101,494	-	101,494	113,096
80700 District Attorney Check Collection	187,340	-	187,340	406,745
80800 Child Support Clearing	12,671	(212)	12,460	22,326
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 213,250,912</u>	<u>\$ (379,091)</u>	<u>\$ 212,871,821</u>	<u>\$ 213,527,483</u>

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