



DALLAS COUNTY OFFICE OF BUDGET AND EVALUATION

July 15, 2025

TO: Dr. Ronica Watkins
Budget Officer

FROM: Wesley Lue
Budget System Administrator

SUBJECT: FY2026 Law Library Fund – Law Library Materials Baseline Budget, Interfund Transfer, and Book List

BACKGROUND

The Dallas County Law Library provides a multitude of legal resources to a wide array of patrons including judges, litigants, and the public. The legal authority for the Law Library Fund, Texas Local Government Code – LOC GOV'T § 323.023 states that expenditures "may not exceed \$175,000 each year" towards "purchasing or leasing library materials or acquiring library equipment, including computers, software, and subscriptions to obtain access to electronic research networks for use by judges in the county."

Every year, Law Library staff gathers the requests of all Dallas County departments and compiles a budget from these requests. This budget is reviewed and approved by the Office of Budget and Evaluation to be included as part of each department's baseline budget for Law Library Materials (62955). If the approved budget exceeds the statutorily established threshold for expenditures by a county under LOC GOV'T § 323.023 Subsection (b) (3), the Budget Officer, in consultation with the Dallas County Law Library Director and the County Auditor, will complete an interfund transfer of \$175,000 to the General Fund to partially offset the expenditure.

In FY2024, a new account code (62955 – Law Library Materials) was established to facilitate tracking and isolating finances related to the Law Library. Previously, all books and materials were consolidated under Books and Supplements (62950). This change enhances our ability to accurately identify the available balance within each cost center.

The purpose of this analysis is to provide detailed information regarding what resources each department requested the Law Library to procure on their behalf, recommend a Baseline Law Library Materials Budget for FY2026, and provide documentation for the interfund transfer from Law Library Fund to General Fund.

EXPENDITURE ANALYSIS

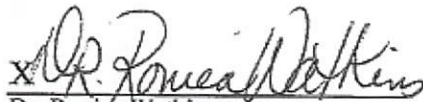
Based on the requests submitted by departments for FY2026, the Law Library is projected to procure \$685,749 worth of materials from forty (40) vendors. This figure represents an increase of

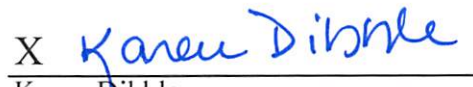
7.52 percent from the FY2025 request of \$637,806. Previous years expenditures for Law Library Materials have been consistent as seen below:

FY2021	FY2022	FY2023	FY2024	FY2025
\$310,924	\$420,659	\$548,313	\$589,209	\$614,867

RECOMMENDATION

The Office of Budget and Evaluation recommends the proposed budget for Law Library Materials attached to this memorandum and recommends that an interfund transfer to be completed from Law Library Fund to the General Fund in the amount not to exceed \$175,000 to partially offset the County's expenditure on library materials and library equipment, including access to electronic research networks computers, software, and subscriptions to obtain access to electronic research networks for use by judges in the county.

X 
Dr. Ronica Watkins
Budget Officer

X 
Karen Dibble
Director of Law Library