DALLAS COUNTY
OFFICE OF BUDGET AND EVALUATION

September 30, 2025

TO: Commissioners Court

FROM: Ronica L. Watkins, PhD, Budget Officer RLW
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SUBJECT: FY2026 Baseline Budget for Countywide and Contingency Budgets

Background

The purpose of this analysis is to describe the intended uses of the two countywide budgets –

- Department #9910 – Countywide Appropriation
- Department #9940 – Reserves and Contingency

– which are included in the FY2026 Baseline Budget. In addition, this analysis includes either a list of the specific items funded, or an explanation of the methodology used to project expenses in the more complex areas.

Countywide - Budget 9910

The budget entitled "Countywide Appropriations" is used to fund expenses that are not incurred in specific departments that generally benefit overall County operations. The FY2026 Baseline Budget for this department is a continuation of FY2025 activities. Each item included in the countywide budget is discussed on the following pages with historical expenditures provided for reference purposes.

Sick Leave (61120) - This line is used to budget for the portion of unused sick leave paid to qualified employees as they leave the County. The FY2026 baseline budget for Sick Leave was moved from Countywide Appropriations (9910) to Reserves and Contingency (9940).

FY2022	FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$900,000	$900,000	$900,000	$1,228,695	$800,000	$0

Advertisement for Bids (62012) - This account is designed to accommodate the expenses relating to the advertisement of bids and requests for proposals issued through the Purchasing Department.

FY2022	FY2023	FY2020	FY2024	FY2025 Budget	FY2026 Budget
$31,341	$31,341	$31,341	$36,000	$36,000	$36,000

Legal Notices (62013) - This budget is used to fund expenses for publishing a variety of required legal notices. These notices include adoption of the County budget and tax rate, Sheriff's sale of property, etc. Expenditure for this account is typically from Daily Commercial Records posting legal notices. The year-to-date expenditures $346,163 through September 2025. The total budget amount for FY2026 is $250,000.

Dues & Subscriptions (62080) - This line item funds memberships in certain organizations that benefit the County as a whole. Participation in the Conference of Urban Counties Integrated Justice System was specifically approved through the briefing process. The FY2026 budget is a continuation of those memberships that were approved during FY2025.

FY2022	FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$349,166	$386,000	$466,470	$305,828	$510,242	$540,242

	FY2024 Budget	FY2025 Budget	FY2026 Budget
National Assoc. of Counties	49,500	49,500	49,500
North Central Council of Government	24,929	26,000	26,000
North Central Council –Security	12,500	12,500	12,500
NCTRCA– Certification	41,000	41,000	41,000
Texas Conference Urban Counties	58,607	60,000	90,000
Dallas Regional Membership Dues	15,000	15,000	15,000
Texas Association Counties	2,440	10,000	10,000
County Judges & Comm. Assoc.	4,200	15,000	15,000
Lexis Nexis	20,000	20,000	20,000
Turnpike Owners Association	40,170	42,000	42,000
UTSW Health Management	2,826	2,826	2,826
GFOA (Auditor's Office)	8,000	8,000	8,000
CAFR Certificate of Achievement (GFOA)	1,100	1,100	1,100
Keep Texas Beautiful	75	250	250
Lone Star Park Association	3,500	3,500	3,500
Scofflaw Registration	48,000	48,000	48,000
Scofflaw Batch Inquiry	40,000	40,000	40,000
Henry Wade Association Dues	16,000	16,000	16,000
Cook Chill Association Dues	19,057	20,000	20,000
Westgate Member Services	266	266	266
Turnpike Association French Settlement	16,000	35,000	35,000
PARS – Trust Benefits	30,000	30,000	30,000
North Texas Commission	9,000	10,000	10,000
Vision North Texas Project	4,300	4,300	4,300
Total	$466,470	$510,242	$540,242

Software as a service (62094) – This line is used to fund software as a service for countywide programs. The FY2026 baseline budget for this account line was moved to Countywide Appropriation in Fund 19600 (Major Capital Improvement Fund).

Professional Services (62225) - This account is used to pay for professional service contracts that benefit the County as a whole, rather than an individual department. An additional $750,000 was added to the budget for the County Treasurer's bank fees. The FY2026 budget is based on prior year budget projection and following professional services.

- Strategic Government Contract Services – Human Resources
- Strategic Government - Commissioners Court Administration
- Deloitte and Touche Audit Services
- Performance Solutions Group – Indirect Cost Plan
- OpenGov
- E-Filing Briefs – Civil DA
- Parking Garage Contract
- Moody's Analytics
- Thank You – Employee Holiday vendors.
- Cyber Security consultants
- Video Deposition
- Accenture – Oracle Remediation
- Kroll Associates
- Document Shredding

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$4,037,831	$4,693,795	$4,882,358	$4,500,000	$4,360,000

Hazardous Waste Disposal (62263) - This account funds the fees charged for the disposal of Hazardous Waste. Prior to FY98 this account was budgeted as part of Professional Services.

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$15,000	$7,270	$5,168	$35,000	$22,000

Surety Bonds (62268) - This account funds the costs associated with surety and performance bonds required for various County department directors for operations and contractual obligations.

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$2,592	$111	$7,958	$40,000	$40,000

Relocation Expense (62354) - This account is used to pay for expenses relating to moving County offices and equipment.

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$13,525	$13,760	$32	$35,000	$9,758

General Liability (62358) - This budget pays the premium on insurance for money and securities handled by the County Treasurer and the depository bank.

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$20,000	$574,215	$550,706	$20,000	$20,000

Property/Cybersecurity Insurance (62359) - This account is used to fund the premiums for catastrophic coverage ($1,000,000 deductible) on County buildings and major equipment. The amount was increased as part of Court Order #2009-1053 due to the updating of the number of buildings and square footage covered under the policy. These policies also cover boilers, and radio towers against total loss. McGriff Insurance total expenditures paid, $3,813,418 on August 12, 2024. The FY2026 budget is based on historical trends and due to an updated countywide insurance policy.

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$2,558,463	$6,358,056	$3,330,598	$4,600,000	$4,600,000

Claim Against County (62364) -This budget is used to fund any damages that may be awarded to parties because of a civil action against the County. The costs of hiring outside attorneys to represent the County are expended out of 2430 - Consulting Fees. The FY2026 budget is based on historical projections.

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$163,695	$1,658,887	$3,065,209	$2,100,000	$3,200,000

Consulting Fees (62430) - This line is used to fund payments to outside attorneys that represent Dallas County in civil matters and consultants hired to assist on specific projects. Expenses awarded to injured parties because of a civil claim against the County are paid from line- Claims against Dallas County. As seen in the table below, the expenditures for legal defense are highly variable from year to year. Listed below is the year-to-date total for each consulting group.

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$1,200,574	$281,436	$340,938	$2,360,000	$360,000

Tax Appraisal District (62496) - This account is used to fund Dallas County's share of the expenses of the Dallas Central Appraisal District.

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$3,818,556	$5,377,133	$3,745,055	$4,993,407	$5,316,116

Service Emblem Pins (62530) - This allows the purchase of service pins for County employees who reach pre-designated lengths of service.

FY2023	FY2024	FY2025 Actuals	FY2025 Budget	FY2026 Budget
$32,787	$22,423	$44,503	$50,000	$60,000

Payment Canceled Warrants (62975) - Each year, dozens of checks are issued by the Treasurer that go un-deposited. After 365 days, the checks are canceled, and the money is returned to the General Fund. Occasionally, some checks must be reissued. Since the fiscal year in which the check was originally issued has been closed out, these reissued checks require a funding source; this budget line is used for that purpose. As seen in the table below, the expenditure for Payment Canceled Warrants is highly variable from year to year.

FY2023	FY2024	FY2025	FY2026 Budget
$10,000	$10,000	$10,000	$10,000

Telecommunications Equipment – Broadband (68520) - The Telecommunications Equipment account was renamed during the FY2025 budget process to set aside funding for Broadband. Funding for FY2026 was set at $1 million.

FY2023	FY2024	FY2025 Budget	FY2026 Budget
-	-	$6,000,000	$1,000,000

Transfer to Emergency Reserves (69011) - This budget is for additional allocation for Emergency Reserves from General Fund to maintain the 10.5% reserve policy per Court Order #2011-2145.

FY2025	FY2025 August YTD	FY2026 Budget
-	-	$500,000

Transfer to State (69040) - This budget is used to pay taxes to the State on revenues earned from the various County-owned parking garages and lots. The amount increased in FY2004 due to the increased fee for monthly parking. The FY20234 budget is based on year-to-date projection.

FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 Budget
$300,000	$176,568	$268,988	$268,988	$300,000	$300,000

Contingency – Department #9940

The contingency budget is used for expenses expected to be incurred in departmental budgets during the next year although the specific department is unknown at the time of budget approval. The Office of Budget and Evaluation transfers these funds directly from the contingency budget into the appropriate departmental budget during the year as expenses are incurred. These transfers/expenses generally are related to funding for equipment which requires individual and specific approval of the Commissioners Court. As part of the FY2026 Budget a separate memo was drafted.