



## DALLAS COUNTY OFFICE OF BUDGET AND EVALUATION

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August 29, 2025

**TO:** Commissioners Court

**FROM:** Ronica L. Watkins, PhD, Budget Officer *RLW*  
Wesley Lue, Budget System Administrator

**SUBJECT:** FY2026 Baseline Budget for Countywide – Major Capital Development Fund

### **Background**

The purpose of this analysis is to describe the intended use of the Countywide budget (Department #9910 – Countywide) for Major Capital Development Fund (Fund 19600) 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” is used to fund expenses that are not incurred in specific departments or project specific cost centers, but that generally benefit overall County operations. Historically, Dallas County has not tracked spending in this cost center, however, with the addition of new major projects and the change of funding source for projects previously funded through the American Rescue Plan Act (ARPA) fund, expenditure monitoring within Countywide is crucial to provide accountability, transparency, and accurate reporting of capital activities.

*Operating – Budget Only (62001)* - This line is used to budget for the projects that were authorized for funding source change by Commissioners Court on March 4, 2025 (Court Order #2025-0265) from American Rescue Plan Act (ARPA) fund.

FY2025	FY2025 August YTD	FY2026 Budget
\$10,586,541	\$5,000,000	\$5,586,541

*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. The FY2026 budget is based on prior year budget projection and following professional services.

- Workforce Transformation Group – UKG Consulting
- Kirksey Architecture
- JPC Consulting

FY2025	FY2025 August YTD	FY2026 Budget
\$0	\$106,716	\$1,200,000

*Professional/Consultant Fees (68020)* - This account is used to pay for professional service contracts for countywide projects. The FY2026 budget is based on prior year budget projection and following professional services.

- Accenture Cash Management
- McAfee Architects – LEED Certification

FY2025	FY2025 August YTD	FY2026 Budget
\$0	\$523,696	\$2,500,000

*Furniture & Equipment (68410)* - This budget pays for new and replacement equipment that are part of countywide projects.

FY2025	FY2025 August YTD	FY2026 Budget
\$0	\$0	\$3,100,000

*Broadband – Telecommunications (Account 68520)* - Funding was set aside as part of FY2026 for remainder of broadband project.

FY2025	FY2025 August YTD	FY2026 Budget
\$0	\$0	\$500,000

*Software Development, Implementation Fees (68641)* - This account is used to fund major software development and implementation projects across Dallas County. The FY2026 budget is based on prior year budget projection and following professional services.

- Oracle Fusion – Maintenance and Support
- Oracle EBS – Final Year
- Okta – Implementation for Purchasing for supplier portal security
- Viscosity – Implementation for Accounts Payable to replace CLASS

FY2025	FY2025 August YTD	FY2026 Budget
\$3,500,000	\$2,917,300	\$3,200,000

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

FY2025	FY2025 August YTD	FY2026 Budget
\$15,000,000	\$18,000,000	\$3,000,000

*Transfer to Major Technology Fund (69095)* - This budget is for additional allocation for Major Technology Fund from Major Capital Development Fund.

FY2025	FY2025 August YTD	FY2026 Budget
\$4,000,000	\$4,000,000	\$5,000,000