

Dallas County
Budget Manual

Fiscal Year 2027

DRAFT

Introduction

This budget manual will help guide you and your department through the preparation of your fiscal year 2027 budget. It includes information regarding the changes to the County's budget process, general guidelines to aid in the process of compiling your budgets, as well as instruction on how to prepare and input your budget into OpenGov.

The upcoming budget is for fiscal year 2027, which spans from October 1, 2026 – September 30, 2027. The budget is the legally binding, annual financial plan required by Texas State Law that outlines anticipated revenues and expenditures for a fiscal year. It acts as policy-driven, operating blueprint that determines services and funding levels for county departments. It must be approved the Commissioners Court to balance estimated revenues with proposed spending. As such, the following are the priorities that the Commissioners Court has outlined for the budget process that are shaped by a commitment to strategic investment and fiscal responsibility, focusing on critical areas that support the county's mission and serve the community's needs.

Commissioners Court Priorities

1. **Workforce Compensation:** Dallas County OBE will continue working with Human Resources and the Budget Executive Team to review options for compensation that are in line with the Commissioners Court's priorities and funding availability.
2. **Facilities Management CAPEX:** Priority will be given to completing necessary improvements, repairs, and maintenance outlined in the Facilities Management Capital Expenditures (CAPEX) list, ensuring safe and functional environments for public and employees.
3. **Major Capital Improvement Projects (MCIP):** Projects with Project Specific Agreements (PSAs) or imminent funding requirements, primarily associated with Public Works, are prioritized for completion.
4. **Enterprise Resource Planning (ERP) System Optimization**
 - **Stabilization:** Achieving near-zero disruptions to normal operations is the immediate goal, ensuring all departments can function efficiently.
 - **Optimization:** Post-stabilization, the focus will shift to maximizing the system's potential and reducing reliance on external consultants for everyday operations.
5. **Evaluation of Success:** The FY2026 Mid-Year Review will serve as a platform to assess the county's fiscal and operational progress, including the review of overtime expenditures, department line-item budget status, and overall Dallas County financial health.

Key milestones and deadlines

The budget preparation process for Fiscal Year 2027 follows a structured timeline designed to ensure thorough planning, review, and approval of the county's financial plans. This timeline facilitates a collaborative and transparent approach, engaging various departments and stakeholders throughout the process. Dates are subject to change, so please be aware of any communication from your analyst/our office.

Key Dates/Deadlines	Event/Task
March 11, 2026	Budget "Tip-Off" Event: This event marks the official start of the budget season. Departments will receive an overview of the budget process, including a calendar of events, expectations from the Budget Office, and instructions for completing and submitting budget proposals through the OpenGov platform.
March 13, 2026 March 19, 2026 March 26, 2026	Weekly OpenGov Trainings Begin: Starting from this date, the Office of Budget and Evaluation will host weekly training sessions every Friday from 2-4pm to assist departments with the OpenGov platform. These sessions will cover entering financial information into worksheets, completing narrative sections, and providing guidance on organizational charts, performance measures, and workload indicators. The format will include open office hours to address specific questions as needed, continuing until March 27, 2026. *dates and hours subject to change based on availability and department interest. Recorded live trainings will be made available to replay.
March 30, 2026	Department Submission Deadline: Departments must submit their budget proposals through OpenGov by this date. Afterward, the system will be locked to prevent further edits, and any late submissions will be considered only in cases of critical emergency needs or during the mid-year review.
June 5, 2026	Slide Deck Submission Deadline: Departments scheduled to present to the Budget Executive Team must have their presentation slide decks completed with their Office of Budget and Evaluation analyst by this date. Please note that your analyst will be queueing your department up, and slide decks must be completed through the analyst and mirror the department's budget submission into OpenGov. No new requests can be added unless they have been reviewed by the Budget Officer and approved to be included.
June 9-11, 2026	Department Presentations: Departments will present their budget proposals to the Budget Executive Team, providing an opportunity for in-depth discussion and review of each department's financial needs and priorities. Final dates to be determine, but presentation should not span more than three days.

Key Dates/Deadlines	Events/Task
August 10, 2026	Preliminary Recommendations sent to departments. The OBE team will send preliminary recommendations to departments so they can know what to expect for the final budget. Recommendations are subject to change based on other factor, such as final certified revenue.
August 24, 2026	FY 2027 Proposed Budget Detail Book Submission: The Office of Budget and Evaluation will submit the Proposed Budget Detail Book for FY 2027, which will be made available to departments and Commissioners for review and feedback. This document represents a comprehensive overview of the proposed financial plans for the upcoming fiscal year.
September 1, 2026	Final Changes Deadline: No further changes to the Proposed Budget will be accepted after this date to ensure the document's integrity and to prepare for the public review process.
September 8, 2026	Public Hearing and Vote: A Special Called Meeting of the Commissioners Court will be held to conduct a public hearing on the budget and tax rate, followed by the vote to adopt both.
October 1, 2026	Fiscal Year 2027 Commencement: The adopted budget takes effect, marking the beginning of the Fiscal Year 2027.

Budget Approach & Philosophy

Responsibilities & Roles: The budget preparation process is a collaborative effort that requires the active participation and expertise of various stakeholders within the county. This section outlines the key roles and responsibilities to ensure a transparent, effective, and mission-driven approach to budget development.

Office of Budget and Evaluation: led by the Budget Officer, plays a pivotal role in initiating and guiding the entire budget process. As the primary facilitator, the office is responsible for:

- Setting timelines and ensuring adherence to the budget calendar.
- Providing training and support to departments on the OpenGov platform and budget preparation best practices.
- Reviewing departmental submissions for compliance with county goals and financial guidelines.
- Coordinating the review and presentation phases with the Budget Executive Team.
- Preparing the proposed and final budget document for Commissioners Court approval, incorporating departmental requests and aligning with strategic county goals.
- Budget analysts are assigned to review departmental submissions and assist the Budget Executive Team if further review is needed.

Budget Approach & Philosophy (cont.)

Responsibilities & Roles: The budget preparation process is a collaborative effort that requires the active participation and expertise of various stakeholders within the county. This section outlines the key roles and responsibilities to ensure a transparent, effective, and mission-driven approach to budget development.

Departments: Departments serve as contributors and subject matter experts in the budget process, with responsibilities including:

- Aligning budget requests with the county's mission ("Deliver exceptional services that promote a thriving community") and vision ("Improving people's lives").
- Upholding the county's values of Professionalism, Customer Focus, and Diversity & Inclusion in all requests.
- Providing detailed justifications for budget requests, supported by data that demonstrates need and alignment with county goals.
- Preparing to present and discuss their data and justifications with the Budget Office and Budget Executive Team, ensuring readiness for both scheduled presentations and potential inquiries.

Budget Approach & Philosophy (cont.)

Responsibilities & Roles: The budget preparation process is a collaborative effort that requires the active participation and expertise of various stakeholders within the county. This section outlines the key roles and responsibilities to ensure a transparent, effective, and mission-driven approach to budget development.

Budget Executive Team: Comprised by the county's Human Resources Director, the Budget Officer, the County Administrator, and their staff, the Budget Executive Team offers a comprehensive perspective on county operations.

The success of the budget process relies on the full participation and cooperation of each department, guided by the strategic oversight of the Budget Office and the collaborative review process led by the Budget Executive Team. This ensures that the county's fiscal plan is both ambitious in its vision and grounded in practical, data-driven decision-making.

Budget Approach & Philosophy (cont.)

Requests and Prioritization: To ensure a coherent and prioritized budgeting process, it is essential that all departments clearly define the level of urgency for each request, whether it pertains to personnel, operational expenditures, or capital projects. The urgency level will guide decision-makers in allocating resources efficiently, prioritizing requests that are critical to the county's operations

Types of Requests:

1. Budget Adjustment is a requested change in funding in a line from the last fiscal year. This fiscal year, FY26, we rolled out line-item budgeting for most operational cost centers. This means that a department's operational budget no longer rolled up, and that each line was independent from the rest. As such, we are better able to grasp trends in spending in each line item. As you enter your FY27 budget in OpenGov and want to adjust a line item, you may look at spending trends when looking to request additional funding.

Budget Approach & Philosophy (cont.)

Requests and Prioritization: To ensure a coherent and prioritized budgeting process, it is essential that all departments clearly define the level of urgency for each request, whether it pertains to personnel, operational expenditures, or capital projects. The urgency level will guide decision-makers in allocating resources efficiently, prioritizing requests that are critical to the county's operations

Types of Requests:

2. Budget Request – is a proposal submitted by a department that is a projected need for specific operations, programs, or projects that are not included in the department's current budget. The request will need to include cost, justification, and performance measures for OBE and the BET to properly review. Requests may be equipment, capital renovations, IT hardware/software, and personnel. These are known as Program Improvement Requests (PIRs).

Budget Approach & Philosophy (cont.)

Requests and Prioritization: To ensure a coherent and prioritized budgeting process, it is essential that all departments clearly define the level of urgency for each request, whether it pertains to personnel, operational expenditures, or capital projects. The urgency level will guide decision-makers in allocating resources efficiently, prioritizing requests that are critical to the county's operations

Consideration	Justification
 <p data-bbox="792 525 1131 554">Prioritization of Requests</p>	<p data-bbox="1217 396 1803 675">Requests should be prioritized based on urgency and importance, with a focus on proactive rather than reactive planning. This should be evident in the budget submission, guiding the allocation of resources to areas of greatest need and impact. All requests must have a unique priority and cannot all be at the same level of prioritization.</p>
<p data-bbox="772 782 1156 811">Safety and Legal Compliance</p>	<p data-bbox="1217 689 1803 903">Public and employee safety, along with legal compliance, must remain top priorities for all departments. Requests that are required for departments to be in compliance with State statutes or needed for life/safety should be high priority requests.</p>
<p data-bbox="766 968 1161 1032">Revenue-Generating and Self-Liquidating Initiatives</p>	<p data-bbox="1217 918 1803 1089">Special consideration should be given to proposals that are revenue-generating or self-liquidating, as these can offset costs and contribute to the financial stability of the county.</p>
<p data-bbox="766 1210 1161 1275">Adjustments to Grant-Funded Positions</p>	<p data-bbox="1217 1103 1803 1382">Priority should be given to maintaining existing grant-funded positions, especially if grant requirements change, necessitating increased county matching funds. This takes precedence over creating new positions funded by the general fund, ensuring the sustainability of critical services and programs already in operation.</p>

Budget Approach & Philosophy (cont.)

Urgency Levels Definitions for Prioritization

1. Immediate (Critical): Requests that must be addressed as soon as possible to meet legal or regulatory requirements, ensure safety, prevent service disruption, or respond to unforeseen emergencies. These are non-negotiable needs that, if unmet, could significantly impact county operations or public welfare.

Criteria:

- Legal or regulatory compliance mandates immediate action.
- Essential for maintaining public safety or security.
- Critical to preventing the disruption of essential services.
- Required to address unforeseen emergencies or critical situation

Budget Approach & Philosophy (cont.)

Urgency Levels Definitions for Prioritization

2. High: Requests important for the near-term achievement of strategic objectives or significant operational improvements. These are prioritized to enhance service delivery, improve efficiency, or support new initiatives that have a direct impact on county goals.

Criteria:

- Supports key strategic initiatives with defined outcomes.
- Addresses high-priority operational inefficiencies or gaps in service delivery.
- Necessary for the implementation of approved projects or programs within the next fiscal year.
- Has a significant impact on service quality or departmental performance.

Budget Approach & Philosophy (cont.)

Urgency Levels Definitions for Prioritization

3. Medium: Requests that contribute to ongoing operations and the gradual achievement of strategic goals. These requests are important for long-term planning and continuous improvement but can be deferred without immediate adverse effects.

Criteria:

- Supports medium-term strategic goals or operational improvements.
- Enhances or expands services in alignment with departmental plans.
- Contributes to the efficiency or effectiveness of operations with a moderate impact.
- Can be scheduled based on available resources and priorities.

Budget Approach & Philosophy (cont.)

Urgency Levels Definitions for Prioritization

4. Low: Requests that, while beneficial, are not urgent and have minimal impact on immediate service delivery or strategic objectives. These can be considered for future planning and addressed as resources permit.

Criteria:

- Offers marginal improvements to operational processes or service delivery.
- Supports long-term goals or initiatives without immediate deadlines.
- Impact on departmental performance or service quality is limited.
- Flexibility in timing or implementation based on resource availability.

Key Elements of Justification for your Requests

How to provide a comprehensive justification to your request

1. Justifications should include, but are not limited to, the following elements:

- **Realistic and Reasonable:** Demonstrate the feasibility and necessity of the request.
- **Alignment with Objectives:** Show how the request supports the department's current goals and the county's strategic direction, including mission, vision, and values.
- **Cost-Savings or Efficiency:** Highlight any potential for cost reduction or improved efficiency.
- **Urgency and Importance:** Emphasize the need for proactive planning, detailing the urgency and significance of the request.
- **Safety and Legal Compliance:** Ensure that the request meets any applicable safety standards or legal requirements.
- **Revenue Generation or Self-Liquidating:** If applicable, describe how the request could generate income or pay for itself over time.
- **Utilization of Alternative Funding:** Where possible, identify grant funding or other non-general fund sources that support the request.
- **Address Ongoing Challenges:** If applicable, include how the request is a response to ongoing or anticipated challenges such as economic conditions or legislative changes, reinforcing the necessity and timeliness of the request.

Key Elements of Justification for your Requests

How to provide a comprehensive justification to your request

2. Linking to Strategic Objectives: Clearly connect your request to the county's strategic objectives, mission, vision, and values. Provide explicit examples of how the request furthers these overarching goals.

3. Detail and Context: Provide detailed background information, including the context for the request, supported by relevant data and analysis.

4. Use of Metrics: Both quantitative and qualitative metrics may be used as part of justification. Describe these metrics and their relevance to departmental objectives.

5. Consequences of non-funding: Describe the potential outcomes or service impacts if the request is not funded. Aim for a balanced portrayal, avoiding exaggeration.

Example of an Exemplary Budget Request (PIR)

Be a model! PART 1

- Request Overview: The Institute of Forensic Science respectfully requests funding for two (2) Liquid Chromatography–Mass Spectrometry (LC-MS) systems. This request is driven by the need to address the significant increase in casework within the Toxicology Laboratory, compounded by the recent expansion of our testing capabilities to include additional drugs. This expansion, while crucial for our operations, has strained our current resources, leading to an inability to achieve expected turnaround times for our customers.

Example of an Exemplary Budget Request (PIR)

Be a model! PART 2

Strategic Alignment

- **County's Mission and Vision:** This request directly supports Dallas County's mission to deliver exceptional services that promote a thriving community and its vision of improving people's lives. By enhancing our toxicology testing capabilities, we contribute to a safer community and support justice and public health outcomes.
- **Operational Efficiency and Customer Focus:** The addition of two LC-MS systems will significantly increase our analytical capacity and throughput, reducing downtime for maintenance and thereby improving service delivery to our primary customers, including the City of Dallas Police Department and other county departments. This aligns with our commitment to professionalism and customer focus by ensuring timely and accurate forensic analyses.
- **Diversity and Inclusion:** Through improved efficiency and capacity, the CIL can extend its services to a broader range of agencies on a fee-for-service basis, supporting a more inclusive approach to public safety across the diverse communities we serve.

Example of an Exemplary Budget Request (PIR)

Be a model! PART 3

Justification

- **Increased Caseload and Service Expansion:** The Toxicology Laboratory has observed a marked increase in caseload, alongside an expanded role in testing for additional substances. This trend underscores the urgent need for enhanced testing capabilities to keep pace with demand and maintain our commitment to high standards of service.
- **Funding Source Alignment:** We propose to fund this purchase through Opioid Settlement funding, which is intrinsically aligned with the purpose of expanding our drug testing capabilities. This funding source ensures that the budgetary impact on the general fund is minimized, while directly investing in initiatives that combat the opioid crisis and its effects on our community.

Time to make your request!

Requests will be made similar to last year using an Excel spreadsheet for equipment, computer hardware and software, and personnel (only if working within your current budget).

1. Required documentation:

- Budget Detail Form: Completed in full, including all required and relevant cells.
- Organizational Charts: Both department-wide and for each division, as applicable, for any personnel requests.
- Performance and Workload Measures: Demonstrating the department's efficiency and impact.
- Human Resources Forms: Such as new position or reclassification forms, if applicable.
- Past Grant Applications: For departments seeking continuation or expansion of grant-funded programs.
- Grant Summaries: Detailed overviews of current and potential grants, including budgets.

Time to make your request! (cont.)

Requests will be made similar to last year using an Excel spreadsheet for equipment, computer hardware and software, and personnel (only if working within your current budget).

2. Submission of Documentation

All supporting documentation must be attached to your OpenGov submission. There is no limit on the number of attachments, allowing departments to provide comprehensive evidence and justifications for their requests.

3. Formats and Templates

Departments are required to use the Excel Program Improvement Request (PIR) Form provided by the Budget Office for their submissions. Any changes to the form will be communicated and distributed by the Budget Office.

4. Importance of Supporting Materials

Supporting materials play a crucial role in the review process, allowing the Budget Office to conduct an independent and thorough analysis of each request. Providing all necessary documentation upfront streamlines the review process, enhances transparency, and minimizes delays due to additional information requests.

5. Common Pitfalls to Avoid

To ensure a smooth submission process, departments should:

- Use the budget submission checklist as a guide.
- Obtain department head approval for all materials before submission.
- Label files clearly to reflect their content.
- Provide tables and spreadsheets in Excel format, not PDF or Word, for ease of analysis.

Time to make your request! (cont.)


Requests will be made similar to last year using an Excel spreadsheet for equipment, computer hardware and software, and personnel (only if working within your current budget).

Insert form here

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Time to enter
your FY2027
Budget in
OpenGov!

Access OpenGov by
[Clicking Here](#)

OpenGov 

Sign in to your account

Email

Continue

Entering Your Budget in OpenGov

- Completed Budget Detail Form: Ensure every tab and required cells are fully completed.
- Additional Documentation: Attach all supporting documents required for your submission in OpenGov.
- Narrative: Copy the proposal narrative onto the OpenGov platform or attach as a separate document.
- Adjustments in OpenGov: Confirm that all budget adjustments are accurately reflected in OpenGov, matching the Budget Detail Form.
- Alignment with Strategic Priorities: Confirm submission is aligned with department objectives, county priorities, mission, vision and values.

Budget Submission Checklist

- Completed Budget Detail Form: Ensure every tab and required cells are fully completed.
- Additional Documentation: Attach all supporting documents required for your submission in OpenGov.
- Narrative: Copy the proposal narrative onto the OpenGov platform or attach as a separate document.
- Adjustments in OpenGov: Confirm that all budget adjustments are accurately reflected in OpenGov, matching the Budget Detail Form.
- Alignment with Strategic Priorities: Confirm submission is aligned with department objectives, county priorities, mission, vision and values.

Common Errors to Avoid

- Failure to properly rank requests according to priority and strategic importance.
- Not submitting metrics, relevant workload data and needed cost savings with personnel requests.
- Lack of total cost detail for capital projects, including all project phases and stakeholder input.
- Omission of proposed grades on personnel requests. However, a proposed grade must still go through Civil Service for final approval and is not determined by OBE.

OpenGov, Forms & Templates

- Forms for requests can be found [here](#), on the Office of Budget & Evaluation webpage. Click on FY27 for the latest forms.
- OpenGov may be accessed [here](#) and be sure you are able to log in the Budgeting platform. If you unable to log-in, please contact our Budget System Administrator.
- Failure to properly rank requests according to priority and strategic importance.
- Not submitting metrics, relevant workload data and needed cost savings with personnel requests.

Contact us if you have any questions!

Please go to our webpage [here](#) for the OBE directory and assignments.

Keep an eye out for FY2027 budget submission training.

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