



DALLAS COUNTY OFFICE OF BUDGET AND EVALUATION

August 10, 2026

TO: Commissioners Court

THROUGH: Dr. Ronica Watkins, Budget Officer

A handwritten signature in blue ink, appearing to read "Ron", is written over the name "Dr. Ronica Watkins" in the "THROUGH" line.

FROM: Maria A. Martinez, Budget and Policy Analyst

SUBJECT: FY2027 Cash Match

Background

Dallas County has committed to providing a cash match as a condition for various funding programs and grants. These requirements are essential for leveraging federal and state funds and ensuring the continuation of the County's programs and projects.

The cash match for grants budget functions as a repository for funds that may be required to comply with grant requirements and engage in various grant related activities. This budget represents General Fund dollars only. Departments that submit grants may be required by the grantor to provide an alternative source of funding as a cash match to enhance its base of support.

Overview

The Cash Match program in Dallas County provides critical support to departments by leveraging external funds and investing in priority projects that align with county objectives.

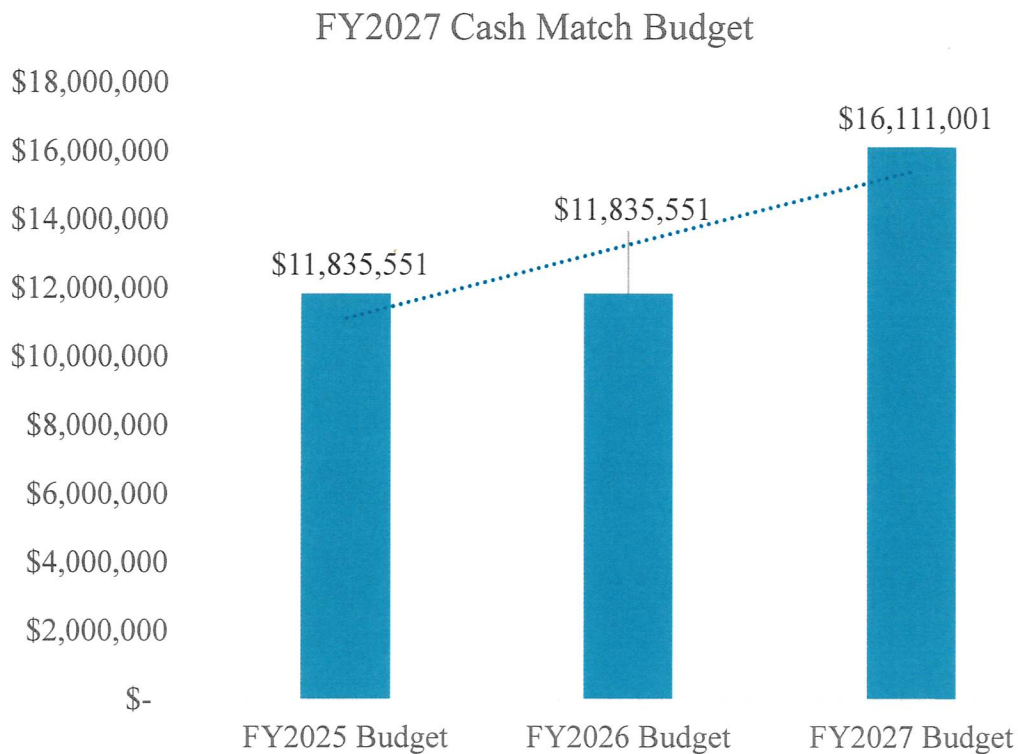
1. **Leveraging External Funds:** Cash match funds are primarily used to meet federal and state grant matching requirements. This mechanism enables Dallas County to maximize access to external funding sources and to support large-scale initiatives that might otherwise be unattainable.
2. **Supporting Critical Projects:** Funding is prioritized for projects that align with county goals, including infrastructure development, public safety enhancements, and health and human services.

For FY2027, 161 grants have been submitted and/or awarded in support of various programs and projects across Dallas County.

Budget Details

For FY2027, the proposed cash match budget is \$16,111,001, consistent with the number of grants submitted and the funding required by departments to maintain their programs at a functional level. The cash match also accounts for the timing of grant funding received by the County and the hiring process for new grant-funded positions, which go through Human Resources and Civil Service and may take approximately three to four months for proper classification.

FY2027 Cash Match Budget			
FY2025 Budget	FY2026 Budget	FY2027 Budget	FY2026 vs FY2027 Variance
\$11,835,551	\$11,835,551	\$16,111,001	\$4,275,450



FY2027 Cash Match

For FY2027, Dallas County has been awarded \$290,338,514 in grant funding. These awards require \$16,111,001 in cash matching funds, \$1,804,619 in indirect costs, and \$1,651,862 in in-kind match contributions, resulting in a total grant project value of \$309,905,996. Departments have reported that federal and state grantors require applicants to provide local cash matching funds as a condition of award.

FY2027 Cash Match - Proposed Budget					
Department Name	Grant Amount	Cash Match Amount	Indirect Costs Amount	In-Kind Match Amount	Grand Project Total
Criminal Justice	\$5,683,783	\$ -	\$ -	\$170,946	\$5,854,729
CSCD	\$4,563,745	\$684,472	\$ -	\$0	\$5,248,217
District Attorney	\$18,501,541	\$1,649,780	\$ -	\$1,129,424	\$21,280,744
Fire Marshal	\$290,000	\$414,500	\$ -	\$ -	\$ -
HHS	\$226,849,845	\$7,896,146	\$1,804,619	\$ -	\$ -
HSEM	\$175,000	\$0	\$ -	\$ -	\$ -
Juvenile	\$20,094,723	\$4,330,682	\$ -	\$ -	\$ -
Planning and Development	\$3,040,000	\$ -	\$ -	\$340,000	\$3,380,000
Public Defender	\$158,917	\$370,806	\$ -	\$ -	\$529,723
Sheriff's Office	\$10,980,959	\$764,616	\$ -	\$11,492	\$11,757,067
Grand Total	\$290,338,514	\$16,111,001	\$1,804,619	\$1,651,862	\$309,905,996

Program	Amount
Academy of Academic Excellence	*\$2,850,000

*Funds will be transferred from the General Fund - Cash Match to offset operational costs for the Academy of Academic Excellence

Positions

As stated previously, 161 grants have been submitted by departments, with a total of 607 positions tied to those grants. These positions are grant-funded, with the possibility of positions being terminated after the grant expires or departments requesting the positions to be moved to the General Fund during the budget process; positions approved during the budget process can potentially increase the General Fund Budget.

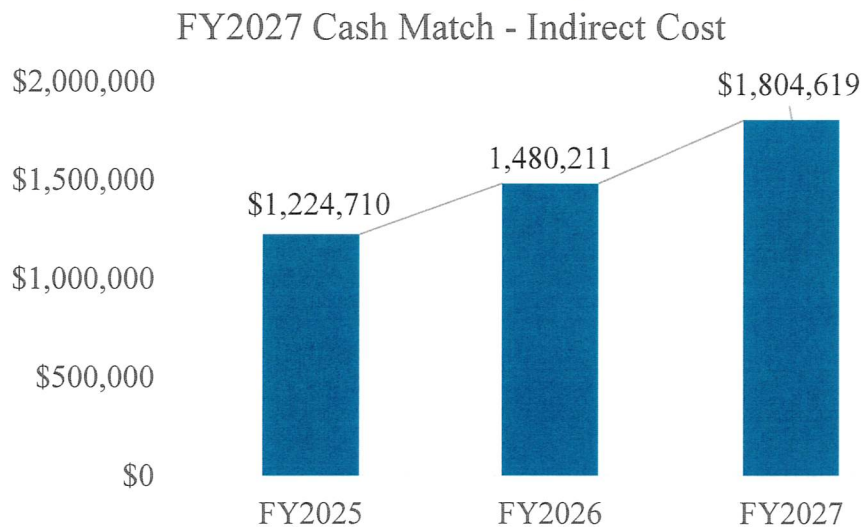
New grant applications that include requests for personnel may be submitted with a full one-year budget, including salary and fringe benefit costs. However, all grant-funded positions must be reviewed and approved by Human Resources and Civil Service for proper classification. The time required to classify, create, post, and fill these positions can delay the department's ability to expend grant funds and utilize the associated cash match. Therefore, it is imperative that departments submit accurate budget requests to avoid cash match shortfalls that might impact the General Fund.

FY2027 Cash Match - Grant Submission & Positions		
Department	# of Grant Submitted	# of Positions Associated
Criminal Justice	13	32
CSCD	12	54
District Attorney	22	68
Fire Marshal	3	0
HHS	90	437
HSEM	1	0
Juvenile	8	0
Planning and Development	3	12
Public Defender	1	4
Sheriff's Office	8	0
Grand Total	161	607

Indirect Cost

Indirect costs, also known as "overhead" or "facilities and administrative" costs, are expenses that are not directly attributable to a specific project, program, or activity but are necessary for the general operation of an organization. Examples of indirect costs include utilities, administrative support, and facilities maintenance. The importance of indirect costs when submitting grants is to ensure that all expenses related to a project are covered, to budget accurately, and to prevent funding shortfalls. When indirect costs are not included in the grant budget, the County could potentially absorb the costs.

FY2027 Cash Match – Indirect Cost				
FY2024	FY2025	FY2026	FY2027	FY2026 vs FY2027 Variance
\$1,467,827	\$1,224,710	1,480,211	\$1,804,619	\$324,408



Cash Match - Indirect Cost (FY26-FY27)				
Fiscal Year	FY2025 Budget	FY2026 Budget	FY2027 Adopted Budget	Variances from FY2026
Total Indirect Cost	\$1,224,710	\$1,480,211	\$1,804,619	\$324,408
*Total Grant Amount	\$387,858,193	\$274,678,163	\$309,905,996	(\$35,227,883)

*The total grant amount includes all funding reported by departments (grant award, cash match, indirect cost, and other funding).

Recommendation

The Office of Budget and Evaluation recommends approval of the FY2027 Cash Match Budget of \$16,111,001, which supports the continuation of existing grant-funded services and programs. Departments should include indirect cost recovery, where allowable, in all eligible grant applications to maximize reimbursement of administrative costs and reduce reliance on County resources. Additionally, future grant opportunities should be carefully evaluated to ensure they align with Dallas County's strategic priorities and that any required cash match or long-term financial commitments are sustainable, thereby supporting responsible stewardship of General Fund resources.