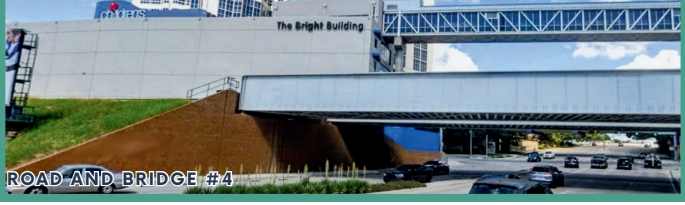




FY2027

DALLAS COUNTY BUDGET SNAPSHOT



For the fiscal year beginning October 1, 2026 and
ending September 30, 2027

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Cover Photos, Top to Bottom:

Road and Bridge District 1: Outdoor classroom located at Road and Bridge 1 Urban County Farm.

Road and Bridge District 2: A mural on the side of the Esperanza Community Center.

County Judge: The completed Biosafety Level 3 Public Health Lab project.

Road and Bridge District 3: A section of the completed Loop 9 project near Ferris Road.

Road and Bridge District 4: The completed Medical District Drive project.

DALLAS COUNTY COMMISSIONERS



Judge Clay Lewis Jenkins
County Judge

Dr. Theresa Daniel
Commissioner District 1



Andy Sommerman
Commissioner District 2

John Wiley Price
Commissioner District 3



Dr. Elba Garcia
Commissioner District 4

FY2027 ADOPTED BUDGET SUMMARY

General Fund Budget:

\$936,726,404

Other Funds:

\$362,017,253

Total Budget (All Funds):

\$1,919,120,255*

***Includes Tax Rate Election Fund (12200) totaling \$102,974,126. This is contingent on November 3, 2026 election results.**

The FY2027 Budget, adopted on August 11, 2026, includes \$936.7 million in General Fund expenditures, marking a 11.5% increase from last year's budget. Additionally, the total budget for all funds operations and services increased by \$164.5 million compared to FY2026, reaching \$1.919 billion.

Emergency Reserves:

\$109,097,568

Unallocated Reserve:

\$10,000,000

The FY2027 Adopted Budget contains a General Fund Unallocated Reserve of \$10 million. Fund 12100 (Emergency Reserve Fund) is set at 10.5% by end of year target policy (Court Order 2011-2146).

FY2027 BUDGET OVERVIEW

Overview - The Dallas County budget is developed annually to ensure the County's resources are used efficiently, effectively, and responsibly, aligning with the top priorities established by the Dallas County Commissioners Court.

The FY2027 budget focused on fiscal stabilization and the optimization of County resources to ensure efficient and effective delivery of services. The General Fund Budget of \$936.7 million, including \$10 million for Unallocated Reserves and \$22.1 million for Emergency Reserves transfers, represents a \$96.7 million (11.5%) increase over the \$840.1 million FY2026 Adopted General Fund Budget.

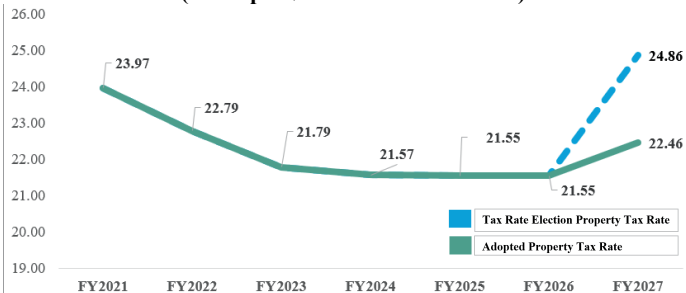
Unallocated Reserve funds will be used to assist with addressing emergency operations and assist with the stability of the Emergency Reserve. Per Dallas County Policy, the Emergency Reserve is set at 10.5% by end of year target policy. The Commissioner's Court has expressed a desire to increase the target policy threshold in the near future. This reflects the County's commitment to maintaining a strong financial position and preparing for unforeseen circumstances.

This budget reflects careful planning to maintain operational stability, prioritize critical programs, and ensure long-term financial sustainability. The Commissioners Court emphasized maintaining a competitive compensation structure for employees while directing resources toward essential services and strategic initiatives. Departments were asked to identify cost-neutral solutions and focus on high-priority needs, allowing the County to maximize the impact of available resources.

The FY2027 budget demonstrates Dallas County's commitment to fiscal responsibility, workforce stability, and the effective allocation of resources to meet the needs of its diverse population.

Dallas County Property Tax - Adopted Tax Rate & Tax Rate Election (TRE)

(Cents per \$100 assessed valuation)



TAX RATE ELECTION (TRE)

Tax Rate Election - On August 11, 2026, the Dallas County Commissioners Court approved Court Order 2026-0879, calling for an election to be held on November 3, 2026, for the purpose of approving or rejecting an increased 2.4-cent tax rate that exceeds the voter approval tax rate for the 2026 tax year. The proposed higher tax rate is for the purpose of funding programs that meaningfully reduce homelessness and resolve encampments, increase access to mental health treatment, and support programs that provide stable housing.

The proposed 2.4-cent property tax increase would allocate \$102.9 million from the Tax Rate Election if Dallas County residents vote to approve the increase. The proposed fiscal year 2027 (tax year 2026) budget, based on an Adopted Tax Rate of \$0.248650 per \$100 of value on the median homestead taxable value of \$268,056, would result in a \$666.52 tax on the median homestead.

If voters do not approve the Adopted Tax Rate of \$0.248650 per \$100 of value on November 3, 2026, the tax rate will revert to the Voter Approval Rate of \$0.224650 per \$100 of value.

Home Value	TY2026 Voter Approval Rate (VAR) Property Tax Amount	TY2026 Tax Rate Election (TRE) Property Tax Amount	Difference Between TY2026 VAR and TRE
\$200,000	\$449.30	\$497.30	\$48.00
\$300,000	\$673.95	\$745.95	\$72.00
\$400,000	\$898.60	\$994.60	\$96.00
\$500,000	\$1,123.25	\$1,243.25	\$120.00
\$600,000	\$1,347.90	\$1,491.90	\$144.00
\$700,000	\$1,572.55	\$1,740.55	\$168.00
\$800,000	\$1,797.20	\$1,989.20	\$192.00
\$900,000	\$2,021.85	\$2,237.85	\$216.00
\$1,000,000	\$2,246.50	\$2,486.50	\$240.00
TY2026 VAR Property Tax Amount calculated based off a Tax Rate of \$0.224650 per \$100 of value. TY2026 TRE Property Tax Amount Calculated based off an Adopted Tax Rate of \$0.248650 per \$100 of value			

FY2027 BUDGET

ALL BUDGETED FUNDS BY FUND CATEGORY

Fund	Categories	FY2026 Budget
12000	General Fund	\$ 840,068,635
12600	Permanent Improvement	\$16,551,637
12200	Tax Rate Election*	-
19500	Major Technology	\$83,411,238
19600	Major Projects	\$213,815,424
20500	Interest & Debt Retirement	\$68,614,138
20501	Certificate of Obligation, Series 2026	-
20502	Limited Tax Refunding Bond, Series 2026	-
	Tax Supported Funds Total	\$1,222,461,072
12100	Emergency Reserves	\$87,000,000
10501	Road and Bridge #1	\$13,642,902
10502	Road and Bridge #2	\$15,510,472
10503	Road and Bridge #3	\$15,334,023
10504	Road and Bridge #4	\$12,502,028
10505	Road Reserves	\$67,497,124
16200	Alternate Dispute Fund	\$7,933,438
16800	Historical Commission	\$9,730
46400	American Rescue Plan	\$81,912,814
46600	Projected Federal Grants	\$139,079,183
46700	HUD Section 8	\$77,889,747
46800	Charter School Grants	\$9,024,000
47000	Law Library	\$3,533,975
47100	Appellate Judicial System	\$1,288,778
	Other Funds Total	\$445,158,214
	All Funds Total	\$1,754,619,286

*Contingent on November 3, 2026 election results

SNAPSHOT

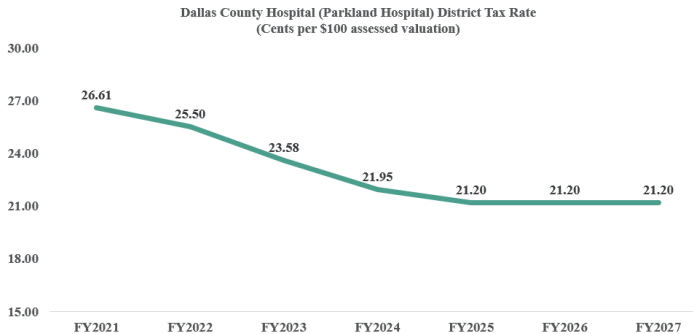
Fund	FY2027 Budget	FY27– FY26 Variance
12000	\$936,726,404	\$96,657,769
12600	\$17,502,567	\$950,930
12200	\$102,974,126	\$102,974,126
19500	\$97,460,316	\$14,049,078
19600	\$215,475,465	\$1,660,041
20500	\$40,707,072	(\$27,907,066)
20501	\$21,413,150	\$21,413,150
20502	\$15,746,334	\$15,746,334
	\$1,448,005,434	\$225,544,362
12100	\$109,097,568	\$22,097,568
10501	\$12,713,795	(\$929,107)
10502	\$19,275,414	\$3,764,942
10503	\$12,983,696	(\$2,350,327)
10504	\$16,710,135	\$4,208,107
10505	\$48,759,000	(\$18,738,124)
16200	\$6,519,000	(\$1,414,438)
16800	\$6,250	(\$3,480)
46400	-	(\$81,912,814)
46600	\$154,953,852	\$15,874,669
46700	\$74,737,151	(\$3,152,596)
46800	\$9,360,960	\$336,960
47000	\$4,681,000	\$1,147,025
47100	\$1,317,000	\$28,222
Other Funds Total	\$362,017,253	(\$83,140,961)
Grand Total	\$1,919,120,255	\$164,500,969

PARKLAND

The Dallas County Hospital District operates the 983-bed Parkland Hospital, nine Community Oriented Primary Care (COPC) Clinics, and various specialty health centers, providing a wide range of medical and health services to underserved and indigent Dallas County residents. As one of the largest public hospitals in the nation, Parkland also serves as the primary teaching and research hospital for UT Southwestern Medical School, advancing both education and medical innovation. Although the Hospital District operates semi-autonomously, its board is appointed by the Dallas County Commissioners Court, which retains final authority over its tax rate and budget.

FY2027 BUDGET HIGHLIGHTS

For FY2027, the Dallas County Hospital District has a total tax rate of \$0.212000, with \$0.007998 allocated for debt service. Current-year tax collections, after accounting for prior-year refunds and adjustments, have remained steady at approximately 99%.



FY2025-2027 Parkland Hospital Capital Budget by Category (in millions)			
Category	FY2025	FY2026	FY2027
Facilities	\$16.40	\$26.90	\$7.60
Strategic Initiatives	\$48.80	\$23.40	\$56.70
Information Technology	\$6.10	\$5.60	\$15.70
Equipment	\$52.50	\$77.10	\$91.60
Total Ongoing Capital	\$123.80	\$133.00	\$171.50

HOSPITAL

PARKLAND HOSPITAL FY2027 BUDGET

<u>Operating Revenues</u>	<i>(in thousands)</i>
Net Patient Revenue	\$1,423,354
Net Ad Valorem Taxes	\$975,700
Gov Support & Other	\$954,156
Total Operating Revenues	\$3,353,211
<u>Operating Expenses</u>	
Salaries and Benefits	\$1,815,512
Supplies/Drugs/Other	\$1,436,092
Depreciation	\$90,195
Total Operating Expenses	\$3,341,799
Operating Income (Loss)	\$11,413
<u>Non-Operating Revenues/Expenses</u>	
Non-Operating Revenue	\$135,741
Non-Operating Expense	\$24,217
Total Non-Operating Revenue/Expenses	\$111,523
Total Net Income (Loss)	\$122,936

REVENUE

Dallas County receives money from a variety of sources to accomplish its assigned tasks. The County Auditor is responsible for projecting annual revenues. The Commissioners Court must approve a balanced budget within the constraints of the Auditor's projections.

Tax revenue projections are based on a conservative approach of available data and experience study. FY2027 resources across all tax-supported funds are projected to increase by 4.94% from the FY2026 revised estimated resources due to increases in taxable value and new construction.

Tax-supported funds FY2027 estimates are based upon a FY2027 tax rate of \$0.248650 and 20.67% increased taxable value. Projected tax resources are based on projected Tax Increment Financing (TIF) amounts, expected losses due to ceilings, and comparable delinquent amounts. This FY2027 budget will raise more revenue from property taxes than last year's budget by an amount of \$189,369,240 which is a 22.51% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$18,867,070.

The table below shows comparative projections and variances for all Tax-supported Funds from all sources of revenue. The funds include General Fund (12000), Permanent Improvement Fund (12600), Major Technology Fund (19500), Major Projects Fund (19600), Debt Service Fund (20500). This information is provided by County Auditor FY2027 Final Estimate of Available Resources.

Fund	Description	FY2026 Original	FY2026 Revised
12000	General Fund	\$828,270,635	\$836,920,189
12200	Tax Rate Election - Homelssness and Public Safety Fund	-	-
12600	Permanent Improvement	\$6,565,889	\$6,422,393
19500	Major Technology	\$91,666,312	\$92,209,139
19600	Major Projects	\$136,802,806	\$131,084,044
20500	Debt Service	\$31,480,483	\$29,377,475
20501	Certificates of Obligation, Series 2026	-	\$2,017,261
20502	Limited Tax Refunding Bonds, Series 2026	-	\$2,018,846
	Total Tax Supported Funds	\$1,094,786,125	\$1,100,049,347

SUMMARY

This FY2027 budget was developed in coordination with each department and includes the consideration of all County services and operations. This proposed budget is fiscally responsible and addresses the current and pressing needs in providing government services. It also reflects the local, state, and national trends influencing service delivery in Dallas County. The General Fund receives revenue from a variety of different sources including transfers from other County funds. The County Auditor is constitutionally required to estimate revenue for the upcoming fiscal year, and the adopted budget must balance within the constraints of these projections. Most other revenue sources are either established or limited by state legislative action, and any major change in such revenues can only be accomplished at the biennial legislative session.

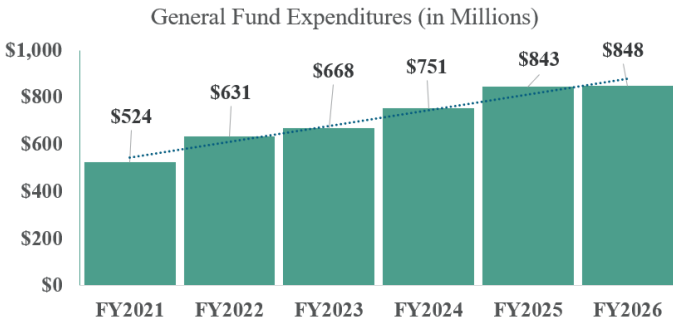
The property tax is the largest single source of revenue for the County, comprising approximately 67% of all revenues. The amount received by the County is the product of a tax rate established by the Commissioners Court and the tax base provided for all jurisdictions within the County by the Dallas Central Appraisal District (DCAD). Senate Bill (SB) 2 implemented property tax reforms aimed at increasing transparency for residents and taxpayers. This legislation included the establishment of online databases, prominently displayed notice requirements, and the limitation of revenue growth from 8 percent to 3.5 percent.

Fund	Original vs. Revised Difference	F2027 Estimate of Resources	Change FY2026 Revised vs. FY2027
12000	\$8,649,554	\$878,290,404	\$41,370,215
12200	-	\$102,974,126	\$102,974,126
12600	(\$143,496)	\$6,924,567	\$502,174
19500	\$542,827	\$95,073,316	\$2,864,177
19600	(\$5,718,762)	\$140,235,465	\$9,151,421
20500	(\$2,103,008)	\$14,172,072	\$(15,205,403)
20501	\$2,017,261	\$19,395,889	\$17,378,628
20502	\$2,018,846	\$14,093,334	\$12,074,488
	\$5,263,222	\$1,271,159,173	\$171,109,826

EXPENDITURE

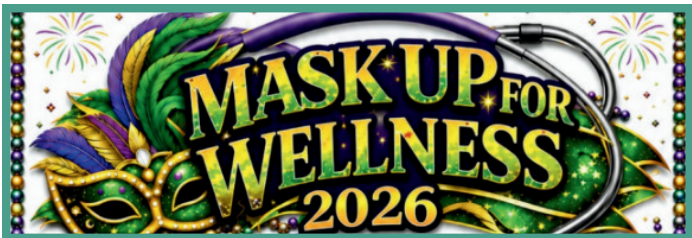
Staff cost constitutes the largest outlay of expenditures for most employers, especially in service-oriented organizations like County government. The costs include salaries, structure increases, employee benefits and other related expenses. Other major categories of expenditures include payments to other agencies, operational expenses such as utility payments, and capital outlay.

The FY2027 budget considers the expenditures from all FY2026 funds to best determine the needs of the County. These expenditures are projected through the end of year to estimate the total amount the County is spending. For FY2026, General Fund expenditures through September estimated amount was at \$848 million. In recent years, expenditures in the County's self-insured trust fund have increased as the County continues to provide exceptional benefits for its employees.



Dallas County contribution for employee health insurance increased from \$10,000 to \$12,000 per employee for FY2027.

HEALTH AND WELLNESS FAIR



Dallas County host an annual Health and Wellness Fair to promote healthy outcomes and preventative measures for longevity for County employees, emphasizing the County's benefits.

DYNAMICS

DALLAS COUNTY'S COMMITMENT TO WORKFORCE COMPENSATION AND COMPETITIVENESS

Dallas County recognizes that its most valuable asset is its workforce. The commitment to fair and competitive compensation is not just a priority; it is a cornerstone of the County's mission to provide exceptional services to its residents. Understanding the importance of attracting, retaining, and motivating talented employees, Dallas County continually evaluates and enhances its workforce compensation strategies to align with the evolving needs of both its employees and the community.

In today's competitive job market, Dallas County remains dedicated to ensuring that its compensation packages are both fair and competitive. This commitment is reflected in the comprehensive benefits and salary structures that are regularly reviewed and adjusted in response to market trends, employee feedback, and financial considerations. The County believes that competitive compensation not only attracts skilled professionals but also fosters a culture of excellence, dedication, and loyalty among current employees.

The Dallas County Commissioners Court plays a central role in advancing this commitment. Through thoughtful leadership and strategic planning, the Court consistently prioritizes workforce compensation within the annual budget. The Court understands that a motivated and fairly compensated workforce is essential for maintaining high-quality service delivery and operational efficiency across all County departments.

For FY2027, the County has continued its commitment to investing in its workforce by incorporating the following compensation adjustments into the Proposed Budget. These items support recruitment, retention, and competitive pay across all employee groups.

- 3% Cost of Living Adjustment for elected officials applied over nine months
- 3% Structure Increase for Non-Law Enforcement employees
- 3% Structure Increase for Law Enforcement employees

COUNTY

Dallas County government provides services to more than two million residents of the County, either through the transportation system, licenses and auto registration, or to individuals who find themselves in need of assistance or involved in the judicial system. The County operates certain programs directly through its various departments and in addition maintains cooperative arrangements with other governmental and non-profit organizations for delivery of services.

Family Violence Program - The District Attorney manages a program of early intervention into cases of domestic violence. (214) 653-3528 and (214) 653-3605

Ryan White AIDS Program - The Health and Human Services (HHS) Department manages a federal program that distributes emergency relief funds to organizations that serve individuals afflicted with HIV/AIDS. (214) 819-1840

STD Clinics - HHS treats individuals with sexually transmitted diseases and attempts to provide behavior-modification to at-risk individuals. (214) 819-1819

Letot Center - Dallas County's Juvenile Department operates a facility which temporarily houses runaway children until they can be returned home or receive other services. (214) 357-0391

Hazardous Materials - Dallas County leads a "HAZMAT" team which responds to reported incidents which could involve toxic materials. (214) 653-7980

DIVERT Court - This judicially supervised program allows non-violent, drug-addicted offenders diversion from regular case processing to intensive drug treatment and rehabilitation. (214) 653-5878

Household Hazardous Waste - The County coordinates the efforts of a multi-city consortium to provide collection and safe disposal of household paints, insecticides and other toxic waste. (214) 553-1765

Energy Assistance - HHS manages a program to provide low income households that qualify with utility assistance. (214) 819-1848 Learn about winterizations to help make your home more energy efficient. (214) 819-1909 and (214) 819-1976

SERVICES

Veterans Services - The County Veterans Services Officer and his staff assist all veterans and family members thereof with the accession of a comprehensive range of Department of Veterans Affairs entitlements (M-F, 8:00 - 4:30) (972) 692-4939

Auto Theft Task Force - The Sheriff operates a program to identify organized theft rings and systematically prosecute the individuals and return the cars to their owners. (214) 653-3430

Victim Witness Assistance - The District Attorney has a unit which assists victims of violent crime and assists them with referrals and in obtaining compensation. (214) 653-3600 or (214) 761-1358

Immunizations - HHS manages the local effort to immunize children and adults against life-threatening diseases at various locations. (214) 819-2176 (children) or (214) 819-2162 (adult); for Foreign Travel (214) 819-2162

Older Adult Services Program - HHS operates a federal program to provide hot meals and referral services for elderly citizens at 21 locations. (214) 819-1860

Public Health - HHS/Environmental Health Division operates programs to protect the public by inspecting restaurants, daycare centers, eradicating mosquito breeding grounds, picking up stray animals, and rigorously enforcing anti-littering laws in unincorporated portions of the County and within the limits of certain cities on a contractual basis. (214) 819-2115 or 2112

Jail Medical and Mental Health - Sheriff's Office (214) 653-2621

Rape Crisis Services - The Victim Intervention Program (VIP) Services at Parkland Hospital offers a follow-up Sexual Assault Survivors clinic and counseling services for citizens of Dallas County who have experienced a sexual assault or domestic violence. Call (214) 590-2926 or the 24-hour crisis hotline (214) 590-0430