



DALLAS COUNTY
TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

TO: The Honorable Members of the Dallas County Commissioners Court
Darryl Martin, County Administrator
Ronica Watkins, PhD, Budget Officer

FROM: Timothy J. Hicks, CPA

DATE: August 13, 2026

RE: FY2027 Final Estimate of Available Resources

Pursuant to Texas Local Government Code §111.033 and §111.039, I submit the FY2027 Final Estimate of Available Resources for use in developing the FY2027 Dallas County Appropriations Budget. The estimate includes beginning cash and investments, projected FY2027 revenues, and transfers in.

This memo provides an independent assessment of the County's projected financial resources, reserve position, and long-term fiscal sustainability. The Auditor's Office develops annual revenue projections using conservative forecasting practices designed to ensure recurring revenues are sufficient to support recurring expenditures. Forecasts are developed in collaboration with County departments, the Office of Budget and Evaluation, the Tax Assessor-Collector, and the Dallas Central Appraisal District.

The FY2027 Final Estimate of Available Resources provided after Appendix A incorporates the most current information available regarding certified taxable values, projected property tax collections, investment earnings, grant funding, intergovernmental revenues, departmental fees, and other recurring County revenues.

Overall, Dallas County remains in a strong financial position. Total projected FY2027 available resources are approximately **\$1.58 billion**, which includes **\$102.9 million** from a proposed Tax Rate Election scheduled for November 2026. This represents an increase of **\$205.3 million (14.84%)** from the revised estimate of **\$1.38 billion** for FY2026. The General Fund is projected to increase from approximately **\$836.9 million** to **\$878.3 million, a 4.94% increase**, primarily due to continued growth in taxable property values and property tax revenues.

Although the County's financial outlook remains favorable, management must continue to monitor several emerging risks that could affect future operating results, including reductions in federal and state grant funding, fluctuations in investment earnings, continued property tax protests, inflationary cost pressures, and legislative changes affecting local government finance.

Respectfully submitted,

Timothy J. Hicks
Timothy J. Hicks, CPA
County Auditor

Tax Rate Election

On August 11, 2026, the Dallas County Commissioners Court approved a Court Order calling for an election to be held for the purpose of approving or rejecting a tax rate that exceeds the Voter Approval Tax Rate for the 2026 Tax Year/ 2027 Fiscal Year. The estimates provided in this memo include the values if the Tax Rate Election is approved by Dallas County Voters. Appendix A includes Table 4, which shows the estimated available resources if the voters reject the Tax Rate Election and the Tax Rate defaults to the Voter Approval Rate.

Analysis of Significant Changes between FY2026 Revised Estimate of Available Resources and FY2027 Final Estimate of Available Resources

Total projected FY2027 available resources are approximately **\$1.58 billion**, including **\$102.9 million** from a proposed Tax Rate Election to take place in November 2026, an increase of **\$205.3 million (14.84%)** over the revised estimate of **\$1.38 billion** for FY2026. The projected growth reflects continued strength in the County's recurring revenue base, particularly ad valorem taxes, while acknowledging ongoing uncertainty in federal and state grant funding and other external economic factors.

The year-over-year comparison is affected by a change in the methodology used to calculate available resources. During FY2026, the Auditor's Office revised its calculation of available resources to include Road and Bridge operational transfers within the revised estimates. For FY2027, projected Road and Bridge operational transfers were developed in coordination with the Office of Budget and Evaluation using an updated methodology, and operational transfers will be included in future Estimates of Available Resources calculations.

General Fund

General Fund projected revenues increased **4.94%**, from **\$836.9 million** in the FY2026 Revised Estimate to **\$878.3 million** in FY2027. The increase is primarily attributable to continued growth in ad valorem tax revenues driven by rising taxable property values, new construction, and property tax commissions. These projections incorporate conservative assumptions about tax collections while accounting for the impact of tax increment financing (TIF) districts, homestead and statutory tax ceilings, agreed-value settlements, historical delinquency trends, and increased property tax protest activity.

The projections also recognize that while the Dallas County economy remains fundamentally strong, continued legislative emphasis on property tax relief and increased appraisal protest activity may put downward pressure on future revenue growth. Accordingly, the Auditor's Office has applied conservative assumptions intended to support a structurally balanced budget.

Debt Service Funds

Debt Service Fund revenues are projected to increase significantly due to the first full year of interest and sinking (I&S) tax collections associated with the County's 2026 Certificates of Obligation and Limited Tax Refunding Bonds. These additional revenues are dedicated to meeting future debt service requirements and do not increase discretionary operating resources.

Major Grants Fund

Major Grant Fund revenues are projected to increase approximately **\$24.0 million (18.34%)** from the FY2026 Revised Estimate of **\$130.9 million to \$155.0 million** for the FY2027 estimates. The increase is due primarily to increased Federal Grant revenue and additional Cash Match. Given continued uncertainty regarding federal appropriations and grant-funding priorities, the projections assume a conservative funding outlook, consistent with currently available award information and historical experience.

Revenue Quality and Sustainability

A key strength of the FY2027 revenue forecast is the quality of the County's projected revenue base. The Auditor's Office projects that substantially all material revenues supporting County operations are recurring. No significant one-time, nonrecurring, or temporary revenue sources have been incorporated into either the FY2026 Revised Estimate or the FY2027 estimates. This approach strengthens the County's structural budget position, improves long-term financial sustainability, and aligns with leading practices recommended by the Government Finance Officers Association (GFOA) and considered favorably by municipal credit rating agencies.

Financial Management Assumptions

The FY2027 estimates are based on the following guiding financial principles:

- Conservative revenue forecasting.
- Structural budget balance.
- Reliance on recurring revenues to support recurring expenditures.
- Preservation of liquidity and financial flexibility.
- Long-term fiscal sustainability.
- Transparency and accountability in financial reporting.

Overall Assessment

The FY2027 estimates reflect a balanced and prudent forecasting approach that is responsive to both favorable economic conditions and emerging fiscal risks. The assumptions recognize continued taxable value growth and a resilient regional economy while incorporating conservative estimates for property tax collections, grant revenues, and other economically sensitive revenues. This methodology provides Commissioners Court with a sound basis for developing a structurally balanced FY2027 budget while preserving the County's long-term financial flexibility and credit strength.

Table 1: FY2027 Final Estimate of Available Resources

Fund	Description	FY2026 Original Estimate of Available Resources	FY2026 Revised Estimate of Available Resources	FY2027 Estimate of Resources	Change FY2026 Revised to FY2027	Percentage Change FY2026 Revised to FY2027
10501	Road & Bridge District 1	154,020	7,001,736	3,760,795	(3,240,941)	(46.29%)
10502	Road & Bridge District 2	304,020	7,121,716	4,143,414	(2,978,302)	(41.82%)
10503	Road & Bridge District 3	724,020	14,841,998	10,473,696	(4,368,302)	(29.43%)
10504	Road & Bridge District 4	1,216,520	10,632,766	6,951,135	(3,681,631)	(34.63%)
10505	Road Reserves	27,868,000	27,574,300	26,817,000	(757,300)	(2.75%)
12000	General Fund	828,270,635	836,920,189	878,290,404	41,370,215	4.94%
12100	Emergency Reserves	-	3,500,000	22,097,568	18,597,568	531.36%
12200	Tax Rate Election - Homelessness and Public Safety Fund	-	-	102,974,126	102,974,126	0.00%
12600	Permanent Improvement	6,565,889	6,422,393	6,924,567	502,174	7.82%
16200	Alternate Dispute Resolution	1,280,000	1,310,000	1,380,000	70,000	5.34%
16800	Historical Commission Fund	-	250	250	-	0.00%
18000	Housing Finance Corporation	-	3,500	4,000	500	14.29%
19500	Major Technology	91,666,312	92,209,139	95,073,316	2,864,177	3.11%
19600	Major Projects	136,802,806	131,084,044	140,235,465	9,151,421	6.98%
20500	Interest and Debt Retirement	31,480,483	29,377,475	14,172,072	(15,205,403)	(51.76%)
20501	Interest and Debt Retirement - Certificates of Obligation, Series 2026	-	2,017,261	19,395,889	17,378,628	861.50%
20502	Interest and Debt Retirement - Limited Tax Refunding Bonds, Series 2026	-	2,018,846	14,093,334	12,074,488	598.09%
46400	American Rescue Plan	750,000	602,700	-	(602,700)	(100.00%)
46600	Major Grants	139,079,184	130,936,582	154,953,852	24,017,270	18.34%
46700	HUD Section 8	77,899,747	69,052,276	74,737,151	5,684,875	8.23%
46800	Academy for Academic Excellence	9,024,000	7,995,406	9,360,960	1,365,554	17.08%
47000	Law Library	1,665,500	1,807,000	1,807,000	-	0.00%
47100	Appellate Judicial System	343,000	279,000	319,000	40,000	14.34%
Grand Total		1,355,094,136	1,382,708,577	1,587,964,994	205,256,417	14.84%

Table 2: Details on Ad Valorem Taxes*.

Fund	Description	Proposed Tax Rate	FY2026 Original	FY2026 Revised	FY2027 Projection
12000	Ad Valorem Taxes	0.163218	646,126,000	649,356,326	697,262,010
12200	Ad Valorem Taxes ^	0.024000	-	-	102,974,126
12600	Ad Valorem Taxes	0.001518	6,015,889	6,022,393	6,474,567
19500	Ad Valorem Taxes	0.020882	82,616,312	83,009,139	89,160,380
19600	Ad Valorem Taxes	0.028948	114,742,806	114,998,693	123,785,465
20500	Ad Valorem Taxes	0.002745	27,480,483	27,377,475	11,672,072
20501	Ad Valorem Taxes	0.004287	-	-	18,395,889
20502	Ad Valorem Taxes	0.003052	-	-	13,093,334
Total Ad Valorem Taxes		0.248650	876,981,490	880,764,026	1,062,817,843

*Assumes FY2027 voter approval tax rate, increasing TIF, increasing loss due to ceilings, agreed judgments, comparable delinquent amounts, increased taxable value, and increased protests.

^ Assumes a proposed rate of .024000 to be approved by the Dallas County Voters scheduled for November 2026.

Table 3: Fiscal Year 2027 Escrow projects revenue estimate:

Fund	Description	FY2026 Original	FY2026 Revised	FY2027 Projection
20000	Judicial	491,015	826,390	607,015
20100	Technology	96,800	118,250	121,300
20200	Local Government	1,946,000	5,862,244	4,346,201
20300	Local Official	7,794,500	7,364,182	6,754,500
20400	Records Management	6,250,150	7,410,008	7,415,005
Grand Total		16,578,465	21,581,074	19,244,021

Top Five Revenues/Risks

Revenue Source	Primary Risk	Likelihood	Financial Impact	Key Mitigation Strategy
Current Property Tax Levy	Slowing property tax growth due to appraisal protests, expanded homestead exemptions, TIF growth, statutory tax limitations, and legislative changes.	Moderate	High	Continue conservative revenue forecasting, closely monitor DCAD certifications and appraisal protest activity, and maintain adequate financial reserves.
Parkland Community Health Contract	Revenue depends on the continuation of the interlocal agreement and healthcare reimbursement levels. Changes in funding, service demand, or contract terms could reduce reimbursements.	Moderate	High	Maintain strong executive coordination with Parkland, monitor contract performance, and proactively manage contract renewal timelines.
City of Dallas Inmate Housing Contract	Revenue depends on the continuation of the intergovernmental agreement and inmate population trends. Changes in detention strategies or contract negotiations could reduce revenue.	Moderate	High	Maintain regular communication with City of Dallas leadership and evaluate long-term detention capacity planning.
Special Vehicle Registration Fees	Higher interest rates, affordability concerns, and slowing vehicle sales may reduce fee collections.	Moderate	Moderate	Monitor monthly vehicle registration activity and adjust revenue forecasts as market conditions change.
Property Tax Commissions	Increased self-collection by taxing entities, legislative fee changes, or renegotiated collection agreements could reduce commission revenue.	Moderate	Moderate	Maintain strong relationships with participating taxing entities and periodically review commission fee structures.

Appendix A

Table 4: FY2027 Final Estimate of Available Resources (Voter Approval Rate)

Fund	Description	FY2026 Original Estimate of Available Resources	FY2026 Revised Estimate of Available Resources	FY2027 Estimate of Resources	Change FY2026 Revised to FY2027	Percentage Change FY2026 Revised to FY2027
10501	Road & Bridge District 1	154,020	7,001,736	3,760,795	(3,240,941)	(46.29%)
10502	Road & Bridge District 2	304,020	7,121,716	4,143,414	(2,978,302)	(41.82%)
10503	Road & Bridge District 3	724,020	14,841,998	10,473,696	(4,368,302)	(29.43%)
10504	Road & Bridge District 4	1,216,520	10,632,766	6,951,135	(3,681,631)	(34.63%)
10505	Road Reserves	27,868,000	27,574,300	26,817,000	(757,300)	(2.75%)
12000	General Fund	828,270,635	836,920,189	876,090,356	39,170,167	4.68%
12100	Emergency Reserves	-	3,500,000	19,897,520	16,397,520	468.50%
12600	Permanent Improvement	6,565,889	6,422,393	6,904,111	481,718	7.50%
16200	Alternate Dispute Resolution	1,280,000	1,310,000	1,380,000	70,000	5.34%
16800	Historical Commission Fund	-	250	250	-	0.00%
18000	Housing Finance Corporation	-	3,500	4,000	500	14.29%
19500	Major Technology	91,666,312	92,209,139	94,791,840	2,582,701	2.80%
19600	Major Projects	136,802,806	131,084,044	139,845,265	8,761,221	6.68%
20500	Interest and Debt Retirement	31,480,483	29,377,475	14,135,073	(15,242,402)	(51.88%)
20501	Interest and Debt Retirement - Certificates of Obligation, Series 2026	-	2,017,261	19,338,097	17,320,836	858.63%
20502	Interest and Debt Retirement - Limited Tax Refunding Bonds, Series 2026	-	2,018,846	14,052,201	12,033,355	596.05%
46400	American Rescue Plan	750,000	602,700	-	(602,700)	(100.00%)
46600	Major Grants	139,079,184	130,936,582	154,953,852	24,017,270	18.34%
46700	HUD Section 8	77,899,747	69,052,276	74,737,151	5,684,875	8.23%
46800	Academy for Academic Excellence	9,024,000	7,995,406	9,360,960	1,365,554	17.08%
47000	Law Library	1,665,500	1,807,000	1,807,000	-	0.00%
47100	Appellate Judicial System	343,000	279,000	319,000	40,000	14.34%
Grand Total		1,355,094,136	1,382,708,577	1,479,762,716	97,054,139	7.02%

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>10501 - Road and Bridge District #1</i>				
Beginning Unencumbered Cash Balance	3,923,000	6,672,597	5,373,000	8,953,000
Investment Income				
44230 Interest on Investments	138,872	150,000	180,000	180,000
Total Investment Income	138,872	150,000	180,000	180,000
Intergovernmental Revenues				
47110 Lateral Road	4,016	4,020	4,031	4,080
Total Intergovernmental Revenues	4,016	4,020	4,031	4,080
Miscellaneous Income				
46050 Refund Prior Expenditure	-	-	-	-
46120 Other Income	775	-	1,420	-
Total Miscellaneous Income	775	-	1,420	-
Interfund Transfers				
49105 Road & Bridge Transfers	4,566,706	-	6,816,285	3,576,715
Total Interfund Transfers	4,566,706	-	6,816,285	3,576,715
Total Revenues & Interfund Transfers	4,710,369	154,020	7,001,736	3,760,795
Total Available Resources	8,633,369	6,826,617	12,374,736	12,713,795

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>10502 - Road and Bridge District #2</i>				
Beginning Unencumbered Cash Balance	7,708,000	8,390,167	9,121,000	15,132,000
Investment Income				
44230 Interest on Investments	291,600	300,000	300,000	300,000
Total Investment Income	291,600	300,000	300,000	300,000
Intergovernmental Revenues				
47110 Lateral Road	4,016	4,020	4,031	4,080
Total Intergovernmental Revenues	4,016	4,020	4,031	4,080
Miscellaneous Income				
46050 Refund Prior Expenditure	-	-	-	-
46120 Other Income	775	-	1,400	-
Total Miscellaneous Income	775	-	1,400	-
Interfund Transfers				
49105 Road & Bridge Transfers	4,539,443	-	6,816,285	3,839,334
Total Interfund Transfers	4,539,443	-	6,816,285	3,839,334
Total Revenues & Interfund Transfers	4,835,835	304,020	7,121,716	4,143,414
Total Available Resources	12,543,835	8,694,187	16,242,716	19,275,414

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>10503 - Road and Bridge District #3</i>				
Beginning Unencumbered Cash Balance	(3,192,000)	832,908	(929,000)	2,510,000
Investment Income				
44230 Interest on Investments	12,284	100,000	40,000	75,000
Total Investment Income	12,284	100,000	40,000	75,000
Intergovernmental Revenues				
47110 Lateral Road	4,016	4,020	4,031	4,280
Total Intergovernmental Revenues	4,016	4,020	4,031	4,280
Charges for Current Services				
45410 Contract Services - Road & Bridge District	-	600,000	940,000	940,000
45420 Gasoline Sales - Intra Departmental (R&B)	19,876	20,000	15,000	15,000
Total Charges for Current Services	19,876	620,000	955,000	955,000
Miscellaneous Income				
46020 Income from Old Warrants	1,260	-	-	-
46050 Refund Prior Expenditure	41,488	-	55,860	60,000
46120 Other Income	775	-	1,750	-
46560 Proceeds of Sale - FA	36,850	-	8,262	-
Total Miscellaneous Income	80,373	-	65,872	60,000
Interfund Transfers				
49105 Road & Bridge Transfers	7,497,142	-	13,777,095	9,379,416
Total Interfund Transfers	7,497,142	-	13,777,095	9,379,416
Total Revenues & Interfund Transfers	7,613,691	724,020	14,841,998	10,473,696
Total Available Resources	4,421,691	1,556,928	13,912,998	12,983,696

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>10504 - Road and Bridge District #4</i>				
Beginning Unencumbered Cash Balance	960,000	2,257,673	3,772,000	9,759,000
Investment Income				
44230 Interest on Investments	126,071	150,000	165,000	175,000
Total Investment Income	126,071	150,000	165,000	175,000
Intergovernmental Revenues				
47110 Lateral Road	4,016	4,020	4,031	4,100
Total Intergovernmental Revenues	4,016	4,020	4,031	4,100
Charges for Current Services				
45410 Contract Services - Road & Bridge District	761,381	1,050,000	1,308,000	1,050,000
45420 Gasoline Sales - Intra Departmental (R&B)	16,711	12,500	17,000	17,500
Total Charges for Current Services	778,092	1,062,500	1,325,000	1,067,500
Miscellaneous Income				
46020 Income from Old Warrants	1,899	-	3,000	-
46050 Refund Prior Expenditure	-	-	-	-
46120 Other Income	1,560	-	2,900	-
46560 Proceeds of Sale - FA	-	-	105,000	-
Total Miscellaneous Income	3,460	-	110,900	-
Interfund Transfers				
49105 Road & Bridge Transfers	6,069,175	-	9,027,835	5,704,535
Total Interfund Transfers	6,069,175	-	9,027,835	5,704,535
Total Revenues & Interfund Transfers	6,980,814	1,216,520	10,632,766	6,951,135
Total Available Resources	7,940,814	3,474,193	14,404,766	16,710,135

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>10505 - Road and Bridge Reserves</i>				
Beginning Unencumbered Cash Balance	38,425,000	39,629,124	35,859,000	21,942,000
Licenses and Permits				
42210 County Auto License Fees	22,652,888	22,500,000	22,500,000	22,500,000
42410 Highway License Fees	217,951	218,000	219,300	219,000
Total Licenses and Permits	22,870,838	22,718,000	22,719,300	22,719,000
Fines and Forfeitures				
43210 J. P. Court Fines	3,011,684	2,700,000	2,700,000	2,000,000
43310 Criminal Fines	565,835	575,000	550,000	500,000
43510 Forfeitures	415,788	400,000	410,000	400,000
Total Fines and Forfeitures	3,993,306	3,675,000	3,660,000	2,900,000
Investment Income				
44230 Interest on Investments	1,642,943	1,400,000	1,100,000	1,100,000
Total Investment Income	1,642,943	1,400,000	1,100,000	1,100,000
Charges for Current Services				
45415 Contra Services - Intra Department	-	-	-	-
Total Charges for Current Services	-	-	-	-
Intergovernmental Revenues				
47460 Gross Weight & Axle Wt. Fees	37,036	25,000	38,000	38,000
Total Intergovernmental Revenues	37,036	25,000	38,000	38,000
Miscellaneous Income				
46020 Income from Old Warrants	-	-	-	-
46050 Refund Prior Expenditure	-	-	-	-
47110 Lateral Road	-	-	-	-
46120 Other Income	18,334	50,000	57,000	60,000
Total Miscellaneous Income	18,334	50,000	57,000	60,000
Total Revenues & Interfund Transfers	28,562,458	27,868,000	27,574,300	26,817,000
Total Available Resources	66,987,458	67,497,124	63,433,300	48,759,000

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
12000 - General Fund				
Beginning Unencumbered Cash Balance	37,329,000	11,798,000	11,798,000	58,436,000
Property and Occupation Taxes				
41110 Property Tax -Current Year Levy	608,603,433	647,426,000	650,106,326	700,300,898
41210 Delinquent Property Tax	(4,287,548)	(4,500,000)	(5,250,000)	(6,538,888)
41310 P & I Property Tax County Current Year Levy	1,950,814	1,200,000	3,000,000	2,000,000
41410 P & I Delinquent Tax	2,291,911	2,000,000	1,500,000	1,500,000
42510 Occupation Taxes	21,575	21,000	22,000	22,000
Total Property and Occupation Taxes	608,580,185	646,147,000	649,378,326	697,284,010
Licenses and Permits				
42110 Beer Wine Liquor License	919,524	1,000,000	1,000,000	1,000,000
42310 Special Vehicle Registration Fees	30,288,401	31,000,000	31,007,590	27,000,000
Total Licenses and Permits	31,207,925	32,000,000	32,007,590	28,000,000
Fines and Forfeitures				
43110 Contempt Fines	2,075	1,000	1,200	1,500
43210 J. P. Court Fines	92,409	125,000	100,000	95,000
43410 Fines Child Safety	35,661	25,000	60,000	50,000
43510 Forfeitures	(384)	-	-	-
Total Fines and Forfeitures	129,761	151,000	161,200	146,500
Investment Income				
44230 Interest on Investments	10,893,373	11,000,000	11,000,000	11,000,000
44410 District Clerk Investments Fee	22,825	25,000	30,000	25,000
Total Investment Income	10,916,198	11,025,000	11,030,000	11,025,000
Rental Revenues				
44510 Rental Office	24,000	24,000	24,000	24,000
44511 Buildings	522,082	450,000	500,000	500,000
44512 Cafeteria	166,239	160,000	160,000	160,000
44513 Rental Miscellaneous	111,341	100,000	120,000	120,000
44514 Parking	3,470,831	3,300,000	3,700,000	3,500,000
Total Rental Revenues	4,294,494	4,034,000	4,504,000	4,304,000
Intergovernmental Revenues				
47040 Federal&CJAD Financial Assistance	936,194	700,000	500,000	600,000
47044 Bingo Fees	682,314	660,000	660,000	660,000
47050 Aid to Dependent Children	50	150	-	-
47180 Miscellaneous	1,105,180	195,000	150,000	150,000
47220 S.C.A.A.P. Award	893,110	893,200	893,200	893,200
47480 Miscellaneous	1,260,770	1,260,780	1,260,780	87,500
47510 Witness Reimbursement Fee	118,112	90,000	163,000	140,000
47520 State District Attorney Fees	-	22,500	22,500	22,500
47536 Title IV-D Local Rule - Operations	963,411	620,000	960,000	900,000
47537 Title IV-D Local Rule - Incentive	133,675	100,000	125,000	120,000
47580 Judiciary reimbursement - State	1,512,000	1,512,000	1,890,000	1,890,000
47750 Social Security Recovered	232,500	190,000	190,000	180,000
47780 Miscellaneous	240	1,500	-	-
Total Intergovernmental Revenues	7,837,557	6,245,130	6,814,480	5,643,200

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
Charges for Current Services				
45050 911 Emergency Service	275,529	350,000	150,000	250,000
45060 Accounting Service Fees	33,246	32,000	30,000	32,000
45070 Data Service Fees	15,898	14,000	13,000	14,000
45110 Certificate of Title Fees (Motor Vehicle)	3,437,700	3,100,000	3,200,000	3,000,000
45112 Passport Pictures	200,507	175,000	230,000	210,000
45120 Mixed Beverage Fees	23,965,623	23,000,000	23,500,000	23,000,000
45130 Tax Assessor Collector Fees	239,650	250,000	250,000	250,000
45131 Commission - Property Tax	16,501,483	17,000,000	17,300,000	18,000,000
45132 Commission - Motor Vehicle	6,216,610	6,000,000	6,000,000	6,000,000
45133 Commission- Beer & Wine	47,459	46,000	30,000	30,000
45134 Sheriff's Gun Range Receipts	37,944	30,000	47,500	35,000
45140 County Judge Fees	25,491	21,000	27,000	25,000
45151 Treasurer - Service Fees	366,132	385,000	320,000	320,000
45152 Treasurer - NSF	1,860	1,500	2,500	2,200
45153 Treasurer - Stop Pay	8,840	4,000	15,000	10,000
45160 Certified Copies Fees	135,626	115,000	115,000	120,000
45170 Billing Administration Fees	2,380	5,000	1,000	1,000
45180 Service Charge	218,640	170,000	170,000	170,000
45230 Constables Commissions	76,026	40,000	60,000	60,000
45240 Bail Bond Application Fees	12,500	8,500	7,000	6,000
45250 Constable Fees	8,648,251	8,700,000	10,000,000	10,200,000
45260 Fax Fees - Bail Bond	30	-	-	-
45251 INS Detainees	215,145	100,000	200,000	180,000
45252 Inmates - Federal	634,347	500,000	500,000	550,000
45253 Inmates - City of Dallas	7,878,250	7,878,250	8,700,000	8,000,000
45254 Inmates - DISD Prisoners	22,624	20,000	15,000	17,000
45255 Sheriff - Inmates	95	150	-	-
45256 Sheriff - Transportation of Prisoners	194,257	160,000	170,000	170,000
45257 Dart Prisoners	342,186	300,000	515,000	400,000
45259 Baylor Health Service Police-Inmates	10,055	10,000	5,000	9,000
45320 Sheriff - Fees - Other	1,287,881	1,350,000	1,300,000	1,310,000
45330 Sheriff - Patrol Fees	521,629	530,458	530,458	550,458
45335 Medical Pre-screening Fee	47,346	35,000	41,000	35,000
45340 Breath Alcohol - County Portion	22,284	18,000	20,000	20,000
45350 State Arrest Fees - County Portion	43,432	35,000	30,000	36,000
45355 Professional Service Fees	10,379,531	10,500,000	9,300,000	10,000,000
45360 Finger Printing-Sheriff Services	6,210	7,000	5,500	6,000
45480 Fire Marshall Inspection Fees	159,668	50,000	850,000	600,000
45481 Child Safety Fee	398,133	310,000	330,000	340,000
45510 County Clerk Fees	9,134,580	8,400,000	9,700,000	10,000,000
45512 Judiciary Reimbursement - Miscellaneous	2,689,197	1,300,000	1,300,000	1,300,000
45520 O C Service/ Recording Fees	-	-	-	-
45525 Court House Security Fee	1,156,052	1,150,000	1,000,000	1,000,000
45530 District Clerk Fees	4,720,294	4,500,000	4,860,000	4,960,000
45531 District Clerk Subscriber fees	9,581	6,200	6,200	6,200
45536 Interpreter Fees	439,334	350,000	430,000	420,000
45540 Civil Court Reporter Fees	1,242,494	1,025,000	1,025,000	1,100,000
45550 Civil Penalties Fees	32,605	29,000	43,000	35,000
45552 Refund Legal Notices	288,553	210,000	210,000	210,000
45555 Specialty Court	-	-	-	-
45560 J P Fees	3,377,456	3,100,000	3,500,000	3,500,000
45563 Misdemeanor Traffic Fees	2,766	2,200	2,300	2,300
45565 E-Filing Fees	-	-	-	-
45580 District Attorney Fees	56,819	58,000	55,000	55,000

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
45582 DA Longevity Pay	-	-	-	-
45590 Jury Fees	617,558	530,000	620,000	620,000
45591 Masters Fees	100	1,000	200	200
45610 Pretrial Release Fees	3,040	3,000	1,800	2,500
45615 Interlocking Monitoring Fee	140,195	150,000	145,000	150,000
45617 D A Child Protective Services Case Fee	18,852	25,000	20,000	20,000
45620 Probate Judge Fees	7	8	5	5
45621 Child Support Processing Fees	14,799	15,000	11,300	12,000
45625 Probate CT Investigator Fees	1,950	2,200	1,900	1,900
45626 Customer Service for SDU (State Disbursing Unit)	3,382	3,000	-	-
45627 DRO-Probation Fees (Non IV-D Visitation Cases)	23,217	20,000	20,000	20,000
45628 Domestic Relations Office (DRO)	104,098	95,000	97,000	95,000
45629 DR0- Initial Child Support Svc Fee	168,702	160,000	160,000	160,000
45630 Trial Fees	72	60	-	10
45631 Social Studies	323,763	300,000	275,000	275,000
45640 Restitution - Attorney Fees	29,671	26,000	30,000	30,000
45646 Indigent Defense Award	-	1,511,424	1,511,424	1,511,424
45650 Juvenile Probation Fees	1,352	8,000	1,450	1,800
45652 Juvenile - Beds	90,669	-	237,000	225,000
45656 Juvenile Youth Diversion Fee	837	-	2,100	2,100
45660 Public Defender Restitution	77,954	60,000	10,000	10,000
45690 Food Stamp Fraud Prosecution Fees	2,242	-	-	-
45730 Fees Psychological Testing	634	-	-	-
45751 Medicaid-STD	72,331	72,786	12,000	12,000
45753 Medicaid-TB	770	946	400	100
45760 Health - Service Program	176,515	166,451	146,000	150,000
45765 Communicable Diseases HEP C Testing	1,910	2,060	1,200	1,200
45770 Parkland Community Health	10,009,102	11,000,000	12,995,315	13,000,000
45790 Public Health Fees	10,000	10,000	10,000	-
45810 Child Immunization Fees	-	-	-	-
45820 Sexually Transmitted Disease Fees	267,990	275,856	-	-
45830 T B Clinic Fees	119,785	118,276	-	-
45835 Vaccines- Foreign Travel	803,927	855,249	-	-
45840 Food Process Inspection Fees	656,888	400,000	400,000	400,000
45845 Public Health Laboratory Testing	36,855	28,710	-	-
45850 Hazardous Material Spills	542	600	350	400
45860 Environmental Health Revenue	164,202	100,000	130,000	130,000
Total Charges for Current Services	119,724,136	117,321,884	122,950,902	123,377,797

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
Miscellaneous Revenue				
46010 Cash/Over Short	(234,466)	1,000	-	-
46020 Income From Old Warrants	248,536	100,000	50,000	50,000
46030 Unclaimed Monies	10,672	100,000	10,000	10,000
46050 Refund Prior Expenditure	1,913,777	100,000	15,798	12,000
46070 Donations - No Inter Govern	-	-	-	-
46120 Other Income	340,129	250,000	250,000	100,000
46123 Misc. Name Change Kit \$5	5,070	4,500	3,500	3,500
46125 DART Employee Passes	79,332	75,000	80,000	80,000
46127 DCCCD Fitness Center	67,137	65,000	67,000	67,000
46175 Bond Prem, Insurance Claims & Refunds	110,842	90,000	65,000	90,000
46160 Interest Bond Forfeitures	142,526	100,000	110,000	110,000
46180 Admission Race Track	19,013	20,000	19,000	19,000
46210 Return Check Clearing	-	-	-	-
46556 Sheriff's Sale of Property	4,505	6,000	9,000	6,000
46557 Sale of Real Estate (R-O-W)	16,709	30,000	13,000	15,000
46560 Proceeds of Sale - FA	168,171	200,000	285,000	200,000
Total Miscellaneous Revenue	2,891,953	1,141,500	977,298	762,500
Interfund Transfers				
49105 Road & Bridge Transfers	6,993,306	3,675,000	3,675,000	2,900,000
49162 Alternate Dispute Resolution Transfers	1,011,826	1,113,182	1,113,182	1,113,182
49196 Major Projects Transfers	-	1,459,728	-	-
49460 Grants Reimbursement	1,946,055	2,000,000	1,750,000	1,750,000
49464 American Rescue Plan Transfers	13,292,656	-	840,000	-
49470 Law Library Transfers	175,000	175,000	175,000	175,000
49471 Appellate Justice System Transfers	234,000	117,000	117,000	117,000
49532 Escrow Funds Transfers	327,000	1,470,211	1,265,211	1,527,855
49801 Grants Salary Transfer	82,862	49,000	49,000	49,000
49802 Grants Operations Transfer	166,263	146,000	112,000	115,360
Total Interfund Transfers	24,228,968	10,205,121	9,096,393	7,747,397
Total Revenues & Interfund Transfers	809,811,175	828,270,635	836,920,189	878,290,404
Total Available Resources	847,140,175	840,068,635	848,718,189	936,726,404

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>12100 - County Emergency Reserves</i>				
Beginning Unencumbered Cash Balance	-	83,500,000	83,500,000	87,000,000
Interfund Transfers				
49120 General Fund Transfers	65,000,000	-	500,000	22,097,568
49126 Permanent Improvement Transfers	1,500,000	-	-	-
49196 Major Projects Transfers	17,000,000	-	3,000,000	-
Total Interfund Transfers	83,500,000	-	3,500,000	22,097,568
Total Revenues & Interfund Transfers	83,500,000	-	3,500,000	22,097,568
Total Available Resources	83,500,000	83,500,000	87,000,000	109,097,568

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>12200 - Tax Rate Election Fund: Homelessness and Public Safety Fund</i>				
Beginning Unencumbered Cash Balance	-	-	-	-
Property and Occupation Taxes				
41110 Property Tax -Current Year Levy	-	-	-	102,974,126
Total Property and Occupation Taxes	-	-	-	102,974,126
Total Revenues & Interfund Transfers	-	-	-	102,974,126
Total Available Resources	-	-	-	102,974,126

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>12600 - Permanent Improvement Fund</i>				
Beginning Unencumbered Cash Balance	10,306,000	9,985,748	9,253,000	10,578,000
Property and Occupation Taxes				
41110 Property Tax -Current Year Levy	6,493,194	6,020,000	6,040,393	6,511,365
41210 Delinquent Property Tax	(45,874)	(41,111)	(60,000)	(60,798)
41310 P & I Property Tax County Current Year Levy	20,838	15,000	25,000	10,000
41410 P & I Delinquent Tax	24,458	22,000	17,000	14,000
Total Property and Occupation Taxes	6,492,616	6,015,889	6,022,393	6,474,567
Investment Income				
44230 Interest on Investments	640,247	550,000	400,000	450,000
Total Investment Income	640,247	550,000	400,000	450,000
Miscellaneous Revenue				
46020 Income From Old Warrants	17,086	-	-	-
Total Miscellaneous Revenue	17,086	-	-	-
Interfund Transfers				
49196 Major Projects Transfers	1,500,000	-	-	-
Total Interfund Transfers	1,500,000	-	-	-
Total Revenues & Interfund Transfers	8,649,949	6,565,889	6,422,393	6,924,567
Total Available Resources	18,955,949	16,551,637	15,675,393	17,502,567

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>16200 - Alternate Dispute Resolution Fund</i>				
Beginning Unencumbered Cash Balance	6,651,000	6,653,438	4,872,000	5,139,000
Investment Income				
44230 Interest on Investments	274,583	230,000	210,000	230,000
Total Investment Income	274,583	230,000	210,000	230,000
Charges for Current Services				
45595 Mediation Fees	1,235,154	1,050,000	1,100,000	1,150,000
Total Charges for Current Services	1,235,154	1,050,000	1,100,000	1,150,000
Total Revenues & Interfund Transfers	1,509,737	1,280,000	1,310,000	1,380,000
Total Available Resources	8,160,737	7,933,438	6,182,000	6,519,000

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>16800 - Historical Commission Fund</i>				
Beginning Unencumbered Cash Balance	18,000	9,030	10,000	6,000
Investment Income				
44230 Interest on Investments	419	-	250	250
Total Investment Income	419	-	250	250
Total Revenues & Interfund Transfers	419	-	250	250
Total Available Resources	18,419	9,030	10,250	6,250

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>18000 - Housing Finance Corporation</i>				
Beginning Unencumbered Cash Balance	206,000	-	213,000	216,000
Investment Income				
44230 Interest on Investments	6,559	-	3,500	4,000
Total Investment Income	6,559	-	3,500	4,000
Rental Revenues				
44511 Buildings Rental	-	-	-	-
Total Rental Revenues	-	-	-	-
Total Revenues & Interfund Transfers	6,559	-	3,500	4,000
Total Available Resources	212,559	-	216,500	220,000

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>19500 - Major Technology Fund</i>				
Beginning Unencumbered Cash Balance	(11,449,000)	(8,255,074)	(17,624,000)	2,387,000
Property and Occupation Taxes				
41110 Property Tax -Current Year Levy	71,187,046	82,832,000	83,089,139	89,596,970
41210 Delinquent Property Tax	(515,191)	(565,688)	(650,000)	(836,590)
41310 P & I Property Tax County Current Year Levy	228,456	150,000	400,000	250,000
41410 P & I Delinquent Tax	250,853	200,000	170,000	150,000
Total Property and Occupation Taxes	71,151,165	82,616,312	83,009,139	89,160,380
Investment Income				
44230 Interest on Investments	842,406	850,000	1,000,000	900,000
Total Investment Income	842,406	850,000	1,000,000	900,000
Miscellaneous Income				
46120 Other Income	-	-	-	12,936
47180 Miscellaneous	18,228	-	-	-
Total Miscellaneous Income	18,228	-	-	12,936
Interfund Transfers				
49126 Permanent Improvement Transfers	-	1,500,000	1,500,000	-
49162 Alternate Dispute Resolution Transfers	-	700,000	700,000	1,000,000
49196 Major Projects Transfers	4,000,000	6,000,000	6,000,000	3,000,000
49532 Escrow Funds Transfers	4,500,000	-	-	1,000,000
Total Interfund Transfers	8,500,000	8,200,000	8,200,000	5,000,000
Total Revenues & Interfund Transfers	80,511,799	91,666,312	92,209,139	95,073,316
Total Available Resources	69,062,799	83,411,238	74,585,139	97,460,316

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
19600 - Major Projects Fund				
Beginning Unencumbered Cash Balance	81,191,000	77,012,618	50,349,000	75,240,000
Property and Occupation Taxes				
41110 Property Tax -Current Year Levy	113,554,275	114,827,000	115,188,693	124,205,201
41210 Delinquent Property Tax	(782,061)	(784,194)	(1,000,000)	(1,159,736)
41310 P & I Property Tax County Current Year Levy	364,422	300,000	510,000	500,000
41410 P & I Delinquent Tax	435,306	400,000	300,000	240,000
Total Property and Occupation Taxes	113,571,941	114,742,806	114,998,693	123,785,465
Investment Income				
44230 Interest on Investments	10,363,406	10,000,000	10,000,000	11,000,000
Total Investment Income	10,363,406	10,000,000	10,000,000	11,000,000
Rental Revenues				
44511 Buildings Rental	459,408	550,000	530,000	550,000
44514 Parking	-	-	-	-
44515 Voting Machines	2,428,328	2,200,000	1,500,000	2,000,000
Total Rental Revenues	2,887,736	2,750,000	2,030,000	2,550,000
Intergovernmental Revenues				
47035 City/County Participation	3,040,000	3,040,000	-	-
47040 Federal&CJAD Financial Assistance	2,750,000	2,750,000	-	-
47099 Indirect Cost Reimbursement	146,033	800,000	265,239	200,000
Total Intergovernmental Revenues	5,936,033	6,590,000	265,239	200,000
Miscellaneous Income				
46020 Income From Old Warrants	442	-	-	-
46050 Refund Prior Expenditure	613,134	-	99,857	-
46070 Donations - No Inter Govern	600	-	-	-
46120 Other Income	20,898	50,000	538,623	50,000
46560 Proceeds of Sale - FA	-	-	481,632	-
Total Miscellaneous Income	635,073	50,000	1,120,112	50,000
Interfund Transfers				
49105 Road & Bridge Transfers	-	1,750,000	1,750,000	1,750,000
49532 Escrow Funds Transfers	835,000	920,000	920,000	900,000
Total Interfund Transfers	835,000	2,670,000	2,670,000	2,650,000
Total Revenues & Interfund Transfers	134,229,189	136,802,806	131,084,044	140,235,465
Total Available Resources	215,420,189	213,815,424	181,433,044	215,475,465

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>20500 - Debt Service</i>				
Beginning Unencumbered Cash Balance	22,491,000	36,633,655	26,379,000	26,535,000
Property and Occupation Taxes				
41110 Property Tax -Current Year Levy	28,869,795	27,458,000	27,466,475	11,777,072
41210 Delinquent Property Tax	(217,712)	(187,517)	(250,000)	(250,000)
41310 P & I Property Tax County Current Year Levy	92,650	70,000	90,000	75,000
41410 P & I Delinquent Tax	140,607	140,000	71,000	70,000
Total Property and Occupation Taxes	28,885,340	27,480,483	27,377,475	11,672,072
Investment Income				
44230 Interest on Investments	4,188,787	4,000,000	2,000,000	2,500,000
Total Investment Income	4,188,787	4,000,000	2,000,000	2,500,000
Total Revenues & Interfund Transfers	33,074,127	31,480,483	29,377,475	14,172,072
Total Available Resources	55,565,127	68,114,138	55,756,475	40,707,072

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>20501 - Debt Service - Certificates of Obligation, Series 2026</i>				
Beginning Unencumbered Cash Balance	-	-	-	2,017,261
Property and Occupation Taxes				
41110 Property Tax -Current Year Levy	-	-	-	18,395,889
41210 Delinquent Property Tax	-	-	-	-
41310 P & I Property Tax County Current Year Levy	-	-	-	-
41410 P & I Delinquent Tax	-	-	-	-
Total Property and Occupation Taxes	-	-	-	18,395,889
Investment Income				
44230 Interest on Investments	-	-	10,000	1,000,000
Total Investment Income	-	-	10,000	1,000,000
Other Financing Sources				
48151 Premium Proceeds on Sale of Bonds	-	-	7,261	-
Total Other Financing Sources	-	-	7,261	-
Interfund Transfers				
49205 Debt Service Transfers	-	-	2,000,000	-
Total Interfund Transfers	-	-	2,000,000	-
Total Revenues & Interfund Transfers	-	-	2,017,261	19,395,889
Total Available Resources	-	-	2,017,261	21,413,150

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>20502 - Debt Service - Limited Tax Refunding Bonds, Series 2026</i>				
Beginning Unencumbered Cash Balance	-	-	-	1,653,000
Property and Occupation Taxes				
41110 Property Tax -Current Year Levy	-	-	-	13,093,334
41210 Delinquent Property Tax	-	-	-	-
41310 P & I Property Tax County Current Year Levy	-	-	-	-
41410 P & I Delinquent Tax	-	-	-	-
Total Property and Occupation Taxes	-	-	-	13,093,334
Investment Income				
44230 Interest on Investments	-	-	10,000	1,000,000
Total Investment Income	-	-	10,000	1,000,000
Other Financing Sources				
48151 Premium Proceeds on Sale of Bonds	-	-	8,846	-
Total Other Financing Sources	-	-	8,846	-
Interfund Transfers				
49205 Debt Service Transfers	-	-	2,000,000	-
Total Interfund Transfers	-	-	2,000,000	-
Total Revenues & Interfund Transfers	-	-	2,018,846	14,093,334
Total Available Resources	-	-	2,018,846	15,746,334

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>46400 - American Rescue Plan Fund</i>				
Investment Income				
44230 Interest on Investments	1,297,942	750,000	600,000	-
Total Investment Income	1,297,942	750,000	600,000	-
Intergovernmental Revenues				
47045 Program Income	-	-	-	-
47040 Federal&CJAD Financial Assistance	66,255,525	-	-	-
47041 Secondary Federal Fin. Asst.	-	-	-	-
Total Intergovernmental Revenues	66,255,525	-	-	-
Miscellaneous Income				
46020 Income From Old Warrants	-	-	2,700	-
Total Miscellaneous Income	-	-	2,700	-
Total Revenues & Interfund Transfers	67,553,468	750,000	602,700	-
Total Available Resources	67,553,468	750,000	602,700	-

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>46600 - Major Grants Fund</i>				
Investment Income				
44230 Interest on Investments	(872,068)	9,615,276	413,175	430,000
Total Investment Income	(872,068)	9,615,276	413,175	430,000
Intergovernmental Revenues				
47025 Program Income	3,272,978	564,762	228,809	192,500
47040 Federal&CJAD Financial Assistance	79,016,853	85,148,174	84,538,937	103,033,671
47041 Secondary Federal Fin. Asst.	6,666,125	6,400,000	6,378,351	6,400,000
47045 State Assistance	21,318,821	27,043,286	32,127,904	28,470,236
47055 Secondary State Assistance	255,702	350,000	102,026	120,000
47121 Payments by Program Participants	114,771	-	-	-
47480 Miscellaneous-Reimbursement	-	-	-	343,590
Total Intergovernmental Revenues	110,645,250	119,506,222	123,376,027	138,559,997
Charges for Current Services				
45180 Service Charge	-	-	-	-
45755 Health - Medicare	92,183	-	849,000	850,000
45810 Child Immunization Fees	-	-	-	-
Total Charges for Current Services	92,183	-	849,000	850,000
Miscellaneous Income				
46020 Income From Old Warrants	2,471	-	2,500	-
46070 Donations	1,975,072	1,603,240	1,416,928	1,516,380
46120 Other Income	404,036	109,115	186,012	185,009
46560 Proceeds of Sale - FA	-	-	2,750	3,000
Total Miscellaneous Income	2,381,578	1,712,355	1,608,190	1,704,389
Interfund Transfers				
49030 Grants Interfund Revenue	5,133,762	8,245,331	4,690,190	13,409,466
49035 Transfers in Kind	-	-	-	-
Total Interfund Transfers	5,133,762	8,245,331	4,690,190	13,409,466
Total Revenues & Interfund Transfers	117,380,707	139,079,184	130,936,582	154,953,852
Total Available Resources	117,380,707	139,079,184	130,936,582	154,953,852

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>46700 - HUD Section 8 Fund</i>				
Investment Income				
44230 Interest on Investments	59,141	-	-	-
Total Investment Income	59,141	-	-	-
Intergovernmental Revenues				
47037 Portability-in Revenue	843,094	510,000	1,090,728	1,000,000
47040 Federal&CJAD Financial Assistance	69,602,089	77,373,747	67,958,252	73,733,151
47041 Secondary Federal Fin. Asst.	-	-	-	-
Total Intergovernmental Revenues	70,445,183	77,883,747	69,048,980	74,733,151
Charges for Current Services				
45153 Treasurer Stop Pay	20	-	-	-
45180 Service Charge	27,611	16,000	3,296	4,000
Total Charges for Current Services	27,631	16,000	3,296	4,000
Miscellaneous Income				
46020 Income From Old Warrants	277	-	-	-
46120 Other Income	-	-	-	-
46560 Proceeds of Sale - FA	-	-	-	-
Total Miscellaneous Income	277	-	-	-
Total Revenues & Interfund Transfers	70,532,232	77,899,747	69,052,276	74,737,151
Total Available Resources	70,532,232	77,899,747	69,052,276	74,737,151

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>46800 - Academy For Academic Excellence</i>				
Investment Income				
44230 Interest on Investments	4,273	-	5,592	6,000
Total Investment Income	4,273	-	5,592	6,000
Intergovernmental Revenues				
47040 Federal&CJAD Financial Assistance	1,051,913	1,092,571	1,743,811	1,824,960
47045 State Assistance	3,934,393	5,331,429	3,646,003	4,680,000
47050 Aid to Dependent Children	351,169	-	-	-
Total Intergovernmental Revenues	5,337,475	6,424,000	5,389,814	6,504,960
Miscellaneous Income				
46120 Other Income	-	-	-	-
Total Miscellaneous Income	-	-	-	-
Interfund Transfers				
49030 Grants Interfund Revenue	3,793,857	2,600,000	-	-
49120 General Fund Transfers	-	-	2,600,000	2,850,000
Total Interfund Transfers	3,793,857	2,600,000	2,600,000	2,850,000
Total Revenues & Interfund Transfers	9,135,605	9,024,000	7,995,406	9,360,960
Total Available Resources	9,135,605	9,024,000	7,995,406	9,360,960

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>47000 - Law Library Fund</i>				
Beginning Unencumbered Cash Balance	1,962,000	1,868,475	2,373,000	2,874,000
Investment Income				
44230 Interest on Investments	26,519	20,500	27,000	27,000
Total Investment Income	26,519	20,500	27,000	27,000
Charges for Current Services				
45111 Photostat Work Revenue	131,680	115,000	130,000	130,000
45910 Law Library Use Fees	1,728,366	1,530,000	1,650,000	1,650,000
Total Charges for Current Services	1,860,046	1,645,000	1,780,000	1,780,000
Miscellaneous Income				
46020 Income From Old Warrants	1,206	-	-	-
Total Miscellaneous Income	1,206	-	-	-
Total Revenues & Interfund Transfers	1,887,771	1,665,500	1,807,000	1,807,000
Total Available Resources	3,849,771	3,533,975	4,180,000	4,681,000

DALLAS COUNTY, TEXAS
FY 2027 Final Estimate of Available Resources

	PY Actual 2025	FY2026 Original Estimate of Resources	FY2026 Adjusted Estimate of Resources	FY 2027 Estimate of Resources
<i>47100 - Appellate Justice System</i>				
Beginning Unencumbered Cash Balance	1,685,000	945,778	1,872,000	998,000
Investment Income				
44230 Interest on Investments	21,950	18,000	19,000	19,000
Total Investment Income	21,950	18,000	19,000	19,000
Charges for Current Services				
45505 Appellate Court Fees	513,675	325,000	260,000	300,000
Total Charges for Current Services	513,675	325,000	260,000	300,000
Total Revenues & Interfund Transfers	535,624	343,000	279,000	319,000
Total Available Resources	2,220,624	1,288,778	2,151,000	1,317,000

Dallas County: Fiscal Year 2027 Escrow Projects Revenue Estimate

Project Number	Revenue Account	Fund	Department	Project Description	2025 Actual Revenues	Original Estimated Revenue FY2026	Variance Over (Under)	Current Estimated Revenue Sept 2026	Adjustment for Next FY2027	FY 2027 Estimate
40019	45512	Judicial	Probate Courts	State: Probate Judges - Salary Supplement	541,880	250,000	291,880	541,880	(226,880)	315,000
40055	45512	Judicial	District Clerk and Commissioner's Court	Family Protection Fee	9	15	(5)	10	5	15
40075	45620/45623	Judicial	Probate Courts	Probate Judges (Old Escrow #21314)	291,048	82,000	63,000	145,000	1,000	146,000
40090	45512	Judicial	County & District Clerks	Courts Time Payment Fee (Old Escrow #21386)	6,620	15,000	(5,500)	9,500	(500)	9,000
40091	45512	Judicial	County & District Clerks	Courts Time Payment Fee (Old Escrow #21386)	56,774	55,000	18,000	73,000	3,000	76,000
41010	45512	Judicial	County & District Judges	Intoxication and Drug Conviction (County & District Clerk)	20,120	40,000	(15,000)	25,000	5,000	30,000
41011	45512	Judicial	County & District Judges	Intoxication and Drug Conviction (County & District Clerk)	17,174	40,000	(20,000)	20,000	-	20,000
41020	46120	Judicial	District Clerk	County Child Abuse Prevention Fund (Old Escrow #21768)	1,802	3,000	(1,000)	2,000	-	2,000
44240	45680	Judicial	Commissioner's Court	Juvenile Case Manager Fee	9,821	6,000	4,000	10,000	(1,000)	9,000
Judicial Total					945,248	491,015	335,375	826,390	(219,375)	607,015

Dallas County: Fiscal Year 2027 Escrow Projects Revenue Estimate

Project Number	Revenue Account	Fund	Department	Project Description	2025 Actual Revenues	Original Estimated Revenue FY2026	Variance Over (Under)	Current Estimated Revenue Sept 2026	Adjustment for Next FY2027	FY 2027 Estimate
40026	45561	Technology	Commissioner's Court	Justice Court Technology Fees	80,135	83,600	21,400	105,000	-	105,000
40076	45561	Technology	County and District Courts	County and District Court Technology Fund (HB 3637)	3,703	7,100	(2,350)	4,750	3,050	7,800
40077	45561	Technology	County and District Courts	County and District Court Technology Fund (HB 3637)	6,940	6,100	2,400	8,500	-	8,500
Technology Total					90,778	96,800	21,450	118,250	3,050	121,300

Dallas County: Fiscal Year 2027 Escrow Projects Revenue Estimate

Project Number	Revenue Account	Fund	Department	Project Description	2025 Actual Revenues	Original Estimated Revenue FY2026	Variance Over (Under)	Current Estimated Revenue Sept 2026	Adjustment for Next FY2027	FY 2027 Estimate
40025	45545	Local Government	Commissioner's Court	Civil Court Construction	710,037	835,000	160,000	995,000	-	995,000
40056	45580	Local Government	District Attorney	Misdemeanor Pre-Trial Intervention Program	116,349	295,000	(125,000)	170,000	-	170,000
43045	45645	Local Government	District Clerk	Errors & Omissions - District Clerk Fund 150 (Old Escrow #21437)	-	-	-	-	-	-
20030	47035	Local Government	HHS	Urban Agriculture Infrastructure Improvement Program	99,600	201,000	(101,400)	99,600	(99,600)	-
20020	47025	Local Government	HHS	340B Drug Pricing Program	108,730	40,000	80,000	120,000	36,348	156,348
20015	47025	Local Government	HHS	Health & Human Service 1115 Waiver	-	-	-	-	-	-
20040	47025	Local Government	HHS	DCHHS Garland Public Health Clinic	411,258	575,000	(25,000)	550,000	50,624	600,624
50005	47780	Local Government	HHS	Charity Care Program	(539,829)	-	-	-	1,000,000	1,000,000
50006	47780	Local Government	HHS	Charity Care - FIN Admin Allocation	1,936,700	-	1,936,700	1,936,700	(1,807,301)	129,399
50007	47780	Local Government	HHS	Charity Care - Data Modernization	1,000,000	-	1,000,000	1,000,000	(750,000)	250,000
50008	47780	Local Government	HHS	Charity Care - Employee Engagement	40,000	-	40,000	40,000	60,000	100,000
50010	45760	Local Government	HHS	GET-PHIT Public Health Informatics	-	-	-	-	-	-
50015	4582045830/ 45835/45845	Local Government	HHS	Community Service Health Revenue	711,460	-	930,669	930,669	14,161	944,830
43045	46120	Local Government	District Clerk	Errors & Omissions - District Clerk Fund 150 (Old Escrow #21437)	-	-	-	-	-	-
43046	45645	Local Government	County Clerk	Errors & Omissions - County Clerk Fund 152 (Old Escrow #21438)	-	-	-	-	-	-
44220	45512	Local Government	District Clerk	Graffiti Eradication - Juvenile Delinquency Prevention Fund (Old Escrow #21337)	-	-	-	-	-	-
20035	46120	Local Government	MWBE	MWBE General Escrow	-	-	-	-	-	-
20010	47780	Local Government	Criminal Justice	CJD Medicaid 1115 Waiver	-	-	-	-	-	-
20015	47780	Local Government	HHS	HHS Medicaid 1115 Waiver	20,275	-	20,275	20,275	(20,275)	-
Local Government Total					4,614,580	1,946,000	3,916,244	5,862,244	(1,516,043)	4,346,201

Dallas County: Fiscal Year 2027 Escrow Projects Revenue Estimate

Project Number	Revenue Account	Fund	Department	Project Description	2025 Actual Revenues	Original Estimated Revenue FY2026	Variance Over (Under)	Current Estimated Revenue Sept 2026	Adjustment for Next FY2027	FY 2027 Estimate
30006	45245	Local Official	Sheriff	Sheriff Federal Asset Sharing - DOJ	343,932	-	344,000	344,000	(44,000)	300,000
20025	47045	Local Official	Commissioner Court Administration (Office of Special Projects)	Opioid Abatement Settlement Fund	-	2,000,000	(2,000,000)	-	-	-
30006	46050	Local Official	Sheriff	Sheriff Federal Asset Sharing - DOJ	-	-	-	-	-	-
30006	46120	Local Official	Sheriff	Sheriff Federal Asset Sharing - DOJ	-	-	-	-	-	-
30008	45245	Local Official	Constable Precinct 2	Federal: Constable Pct 2 Forfeited Funds	-	-	-	-	-	-
30009	45245	Local Official	Constable Precinct 1	Federal: Constable Pct 1 Forfeited Funds	-	-	-	-	-	-
30010	45245	Local Official	Constable Precinct 3	Federal: Constable Pct 3 DOJ Forfeited Funds	-	-	-	-	-	-
30020	45245	Local Official	Sheriff	Sheriff Federal Asset Sharing - Treasury	16,467	59,500	5,500	65,000	5,000	70,000
30021	45245	Local Official	Constable Precinct 3	Federal: Constable Pct 3 Treasury Forfeited Funds	-	-	-	-	-	-
40005	45551	Local Official	District Attorney	District Attorney Federal Asset Sharing - DOJ	20,550	-	20,550	20,550	(20,550)	-
40005	45585	Local Official	District Attorney	District Attorney Federal Asset Sharing - DOJ	120,962	110,000	20,000	130,000	-	130,000
40006	45585	Local Official	District Attorney	District Attorney Federal Asset Sharing - Treasury	408,869	125,000	277,690	402,690	(202,690)	200,000
40006	46120	Local Official	District Attorney	District Attorney Federal Asset Sharing - Treasury	-	-	-	-	-	-
30031	45245	Local Official	Sheriff	State: Sheriff Narcotics Forfeited Fund	-	-	-	-	-	-
30031	46120	Local Official	Sheriff	State: Sheriff Narcotics Forfeited Fund	7,000	-	7,000	7,000	(5,000)	2,000
30032	45245	Local Official	Constable Precinct 1	State: Constable Pct 1 Forfeiture Funds	-	-	-	-	-	-
30046	45480	Local Official	Sheriff	Commissary - Jail	3,412,858	3,800,000	650,000	4,450,000	30,000	4,480,000
30033	45245	Local Official	Constable Precinct 3	State: Constable Pct 3 Forfeiture Funds	-	-	-	-	-	-
30034	45245	Local Official	Constable Precinct 2	State: Seizure Funds Constable 2	-	-	-	-	-	-
30035	45245	Local Official	Constable Precinct 4	State: Constable Pct 4 Forfeiture Funds	-	-	-	-	-	-
30036	45245	Local Official	Constable Precinct 5	State: Constable Pct 5 Forfeiture Funds	-	-	-	-	-	-

Dallas County: Fiscal Year 2027 Escrow Projects Revenue Estimate

Project Number	Revenue Account	Fund	Department	Project Description	2025 Actual Revenues	Original Estimated Revenue FY2026	Variance Over (Under)	Current Estimated Revenue Sept 2026	Adjustment for Next FY2027	FY 2027 Estimate
40007	45551	Local Official	District Attorney	State: DA Forfeiture Funds	6,089		6,089	6,089	(6,089)	-
40007	45585	Local Official	District Attorney	State: DA Forfeiture Funds	721,823	940,000	(160,000)	780,000	20,000	800,000
40007	46050	Local Official	District Attorney	State: DA Forfeiture Funds	7,735	6,000	2,000	8,000	-	8,000
40007	46120	Local Official	District Attorney	State: DA Forfeiture Funds	-	-	-	-	-	-
40007	45134	Local Official	District Attorney	State: DA Forfeiture Funds	-	-	-	-	-	-
10000	45611	Local Official	Elections	Chapter 19 Election Reimbursement	-	65,000	(65,000)	-	-	-
30062	45710	Local Official	Juvenile	Sex Offender Work Shop (Old Escrow #21638)	39,375	10,000	29,500	39,500	(24,500)	15,000
10000	45020	Local Official	Elections	Election Admin	497,391	300,000	485,353	785,353	(365,353)	420,000
31025	46070	Local Official	Juvenile	Juror Donations	117,733	160,000	(5,000)	155,000	-	155,000
31005	45245	Local Official	Sheriff	Forfeited Fund for Clean Air Task Force	-	-	-	-	-	-
31005	46120	Local Official	Sheriff	Forfeited Fund for Clean Air Task Force	-	-	-	-	-	-
41030	45512	Local Official	Probate Judges	Probate Court Education (Old Escrow #21667)	5,193	7,000	1,000	8,000	-	8,000
41031	45512	Local Official	Probate Judges	Probate Court Education (Old Escrow #21667)	5,193	7,000	1,000	8,000	500	8,500
41032	45512	Local Official	Probate Judges	Probate Court Education (Old Escrow #21667)	5,193	7,000	1,000	8,000	-	8,000
31035	46070	Local Official	Juvenile	Juvenile Department General Escrow (Old Escrow #21641)	-	-	-	-	-	-
41055	45623	Local Official	Probate Judges	Public Probate Administrator	(176,478)	44,000	(44,000)	-	-	-
31015	45325	Local Official	Sheriff	Print Shop Escrow	53,445	55,000	-	55,000	-	55,000
31015	45326	Local Official	Sheriff	Print Shop Escrow	53,526	99,000	(7,000)	92,000	3,000	95,000
Local Official Total					5,666,856	7,794,500	(430,318)	7,364,182	(609,682)	6,754,500

Dallas County: Fiscal Year 2027 Escrow Projects Revenue Estimate

Project Number	Revenue Account	Fund	Department	Project Description	2025 Actual Revenues	Original Estimated Revenue FY2026	Variance Over (Under)	Current Estimated Revenue Sept 2026	Adjustment for Next FY2027	FY 2027 Estimate
43000	45542	Records Management	County Clerk	County Clerk Records Management	2,246,571	2,700,000	200,000	2,900,000	-	2,900,000
43015	45543	Records Management	County Clerk	County Clerk Archive (Old Escrow #21432)	2,223,550	2,500,000	400,000	2,900,000	-	2,900,000
43016	45561	Records Management	District Clerk	District Clerk Records Technology Fund (AKA Records Archive Fund)	8	-	8	8	(3)	5
43007	45532	Records Management	District Clerk	District Clerk Records Mgmt. & Preservation	237,995	-	305,000	305,000	5,000	310,000
43024	45548	Records Management	County & District Clerks	Countywide Records Management and Preservation	-	65,000	(65,000)	-	-	-
43025	45548	Records Management	County Clerk	Countywide Records Management and Preservation	43,737	45,000	15,000	60,000	-	60,000
43026	45548	Records Management	District Clerk	Countywide Records Management and Preservation	871,074	940,000	305,000	1,245,000	-	1,245,000
43036	45544	Records Management	County & District Clerks	County-District Civil Filing for Rec'd & Preservation	-	150	(150)	-	-	-

Records Management Total

5,622,935	6,250,150	1,159,858	7,410,008	4,997	7,415,005
-----------	-----------	-----------	-----------	-------	-----------

Grand Total

16,940,397	16,578,465	5,002,609	21,581,074	(2,337,053)	19,244,021
------------	------------	-----------	------------	-------------	------------