



**DALLAS COUNTY**  
COUNTY AUDITOR

**MEMORANDUM**

April 2, 2024

Brandon Wood, Executive Director  
Texas Commission on Jail Standards  
P.O. Box 12985  
Austin, Texas 78711-2985

Dear Mr. Brandon Wood,

We are submitting a copy of Dallas County's Jail Operations Statement of Expenditures for Fiscal Year 2023 in accordance with Government Code, § 511.016. We have previously submitted our quarterly 2023 Jail Commissary Reports.

Please contact Felicia Jones-Harrell, Internal Audit Assistant Manager, at 214-653-6484 or Vonda Owens, Internal Audit Assistant Manager, at 214-653-6821 if any additional information is needed.

Respectfully,

A handwritten signature in black ink, appearing to read "Wendwessen Stefanos", is written over the word "Respectfully,".

Wendwessen Stefanos, CPA  
Interim County Auditor

Enclosures

cc: Darryl Martin, Commissioners Court Administrator

DALLAS COUNTY  
GENERAL FUND  
STATEMENT OF EXPENDITURES  
BUDGET AND ACTUAL  
FISCAL YEAR ENDED SEPTEMBER 30, 2023

|                                                        | ACTUAL<br>EXPENDITURES<br>PLUS<br>ENCUMBRANCES | AMENDED<br>BUDGETED   | REMAINDER OF<br>BUDGET |
|--------------------------------------------------------|------------------------------------------------|-----------------------|------------------------|
| <b>SALARIES AND BENEFITS:</b>                          |                                                |                       |                        |
| 61020 Salaries - Assistant                             | \$ 98,025,361                                  | \$ 96,651,466         | \$ (1,373,895)         |
| 61025 Supplemental Pay                                 | \$ 457,906                                     | \$ -                  | \$ (457,906)           |
| 61050 Salaries - Overtime                              | \$ 23,170,386                                  | \$ 2,066,000          | \$ (21,104,386)        |
| 61060 Salaries - Extra Help                            | \$ 435,504                                     | \$ -                  | \$ (435,504)           |
| 61070 Automobile Allowance                             | \$ 37,934                                      | \$ 22,074             | \$ (15,860)            |
| 61080 Mileage Reimbursement                            | \$ -                                           | \$ -                  | \$ -                   |
| 61090 Salary Lag Account                               | \$ -                                           | \$ (1,271,930)        | \$ (1,271,930)         |
| 61111 FICA                                             | \$ 7,429,837                                   | \$ 6,305,833          | \$ (1,124,004)         |
| 61112 Medicare                                         | \$ 1,741,572                                   | \$ 1,475,439          | \$ (266,133)           |
| 61113 PARS                                             | \$ -                                           | \$ -                  | \$ -                   |
| 61120 Sick Leave Payoff                                | \$ 135,546                                     | \$ -                  | \$ (135,546)           |
| 61140 Insurance - Employer                             | \$ 16,370,365                                  | \$ 15,621,200         | \$ (749,165)           |
| 61150 Fringe Benefits Retirement-Employer              | \$ 17,056,624                                  | \$ 13,815,248         | \$ (3,251,376)         |
| 61190 Workers Compensation-County                      | \$ 1,277,649                                   | \$ -                  | \$ (1,277,649)         |
| <b>TOTAL SALARIES AND BENEFITS</b>                     | <b>\$ 166,148,681</b>                          | <b>\$ 134,685,330</b> | <b>\$ (31,463,353)</b> |
| <b>SERVICES AND SUPPLIES:</b>                          |                                                |                       |                        |
| 62021 Truck Rental                                     | \$ -                                           | \$ -                  | \$ -                   |
| 62022 Equipment Rental                                 | \$ 5,044                                       | \$ 47,689             | \$ 42,645              |
| 62026 Business Travel                                  | \$ 445                                         | \$ -                  | \$ (445)               |
| 62090 Property Less than \$5000                        | \$ 53,808                                      | \$ 37,693             | \$ (16,114)            |
| 62093 Computer Hardware less than \$500                | \$ 14,082                                      | \$ 15,392             | \$ 1,310               |
| 62095 Computer Software                                | \$ -                                           | \$ -                  | \$ -                   |
| 62097 Radios less than \$5000 (8/30/01)                | \$ -                                           | \$ -                  | \$ -                   |
| 62150 License & Permit Fees                            | \$ 1,422                                       | \$ 1,000              | \$ (422)               |
| 62156 Notary /Bonds Fees                               | \$ 481                                         | \$ 325                | \$ (156)               |
| 62160 Office Supplies                                  | \$ 427,808                                     | \$ 345,835            | \$ (81,972)            |
| 62170 Postage                                          | \$ 1,705                                       | \$ 15,008             | \$ 13,303              |
| 62175 Printing / Imaging Expense                       | \$ 63,613                                      | \$ 89,454             | \$ 25,842              |
| 62212 Cellular Phones                                  | \$ -                                           | \$ -                  | \$ -                   |
| 62217 Telecommunications                               | \$ -                                           | \$ -                  | \$ -                   |
| 62225 Other Professional Fees                          | \$ 25,462                                      | \$ 52,293             | \$ 26,831              |
| 62285 Fuel                                             | \$ 129,047                                     | \$ 97,593             | \$ (31,454)            |
| 62355 Miscellaneous Reimbursables                      | \$ 578                                         | \$ -                  | \$ (578)               |
| 62540 Groceries                                        | \$ 7,536,712                                   | \$ 8,110,966          | \$ 574,254             |
| 62545 Household Utensils                               | \$ 734,003                                     | \$ 1,237,266          | \$ 503,263             |
| 62555 Detention Supplies                               | \$ 672,729                                     | \$ 795,204            | \$ 122,475             |
| 62575 Clothing & Bedding                               | \$ -                                           | \$ -                  | \$ -                   |
| 62590 County Auto Maintenance                          | \$ 126,633                                     | \$ 80,790             | \$ (45,843)            |
| 62635 Materials and Supplies                           | \$ -                                           | \$ -                  | \$ -                   |
| 62640 Maint/Labor on Bldg/Office Equip                 | \$ 31,734                                      | \$ 405,250            | \$ 373,517             |
| 62650 Special Equipment Maintenance                    | \$ -                                           | \$ 188                | \$ 188                 |
| 62670 Maintenance                                      | \$ -                                           | \$ 1,000              | \$ 1,000               |
| 62690 Hardware & Electrical Supplies                   | \$ -                                           | \$ 628                | \$ 628                 |
| 62720 Janitorial Supplies                              | \$ 1,454,915                                   | \$ 1,533,718          | \$ 78,803              |
| 62740 Painting Supplies                                | \$ -                                           | \$ 2,500              | \$ 2,500               |
| 62920 Drug & Medical Supplies                          | \$ -                                           | \$ -                  | \$ -                   |
| 62950 Books & Supplements                              | \$ -                                           | \$ -                  | \$ -                   |
| 62970 Uniforms                                         | \$ 4,300                                       | \$ 5,838              | \$ 1,538               |
| 68293 Computer Hardware - Non-Capital Outlay           | \$ 144,386                                     | \$ 180,567            | \$ 36,181              |
| 68294 Computer Software As A Service - Not Capitalized | \$ 69,500                                      | \$ 70,000             | \$ 500                 |
| <b>SUBTOTAL SERVICES AND SUPPLIES</b>                  | <b>\$ 11,498,107</b>                           | <b>\$ 13,126,198</b>  | <b>\$ 1,628,091</b>    |
| INDIRECT COST (13.82% of Salaries)                     | \$ 16,872,721                                  | \$ 13,642,754         | \$ (3,229,968)         |
| <b>TOTAL SERVICES AND SUPPLIES</b>                     | <b>\$ 28,370,829</b>                           | <b>\$ 26,768,952</b>  | <b>\$ (1,601,876)</b>  |
| <b>CAPITAL OUTLAY:</b>                                 |                                                |                       |                        |
| 68130 Building Improvements                            | \$ -                                           | \$ -                  | \$ -                   |
| 68410 Furniture & Equipment                            | \$ 288,146                                     | \$ 360,898            | \$ 72,752              |
| 68415 Equipment, Fixed Assets                          | \$ (139)                                       | \$ 8,823              | \$ 8,962               |
| 68610 Special Equipment                                | \$ -                                           | \$ -                  | \$ -                   |
| 68630 Computer Hardware                                | \$ -                                           | \$ -                  | \$ -                   |
| <b>TOTAL CAPITAL OUTLAY</b>                            | <b>\$ 288,007</b>                              | <b>\$ 369,721</b>     | <b>\$ 81,714</b>       |
| <b>RESERVES:</b>                                       |                                                |                       |                        |
| New Program Contingency                                | \$ -                                           | \$ -                  | \$ -                   |
| <b>TOTAL EXPENDITURES</b>                              | <b>\$ 194,807,519</b>                          | <b>\$ 161,824,003</b> | <b>\$ (32,983,516)</b> |
|                                                        | \$ 177,934,797                                 | \$ 148,181,249        |                        |

7/4 4/2/2024

7/8 4/2/24