



DALLAS COUNTY
COUNTY AUDITOR

MEMORANDUM

March 17, 2025

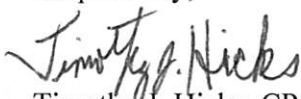
Brandon Wood, Executive Director
Texas Commission on Jail Standards
P.O. Box 12985
Austin, Texas 78711-2985

Dear Mr. Brandon Wood,

We are submitting a copy of Dallas County's Jail Operations Statement of Expenditures for Fiscal Year 2024 in accordance with Government Code, § 511.016. We have previously submitted our quarterly 2024 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,


Timothy J. Hicks, CPA
County Auditor

Enclosures

cc: Darryl Martin, Commissioners Court Administrator

DALLAS COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
FISCAL YEAR ENDED SEPTEMBER 30, 2024

	ACTUAL EXPENDITURES PLUS ENCUMBRANCES	AMENDED BUDGETED	REMAINDER OF BUDGET
SALARIES AND BENEFITS:			
61020 Salaries - Assistant	\$ 103,339,325	\$ 98,797,177	\$ (4,542,148)
61025 Supplemental Pay	\$ 3,208,253	\$ -	\$ (3,208,253)
61050 Salaries - Overtime	\$ 13,626,668	\$ 2,066,000	\$ (11,560,668)
61060 Salaries - Extra Help	\$ 518,122	\$ -	\$ (518,122)
61065 Compensatory Payouts	\$ 31,003	\$ -	\$ (31,003)
61070 Automobile Allowance	\$ 46,993	\$ 22,074	\$ (24,919)
61080 Mileage Reimbursement	\$ (2,599)	\$ -	\$ 2,599
61090 Salary Lag Account	\$ -	\$ (1,228,461)	\$ (1,228,461)
61111 FICA	\$ 7,958,982	\$ 6,131,980	\$ (1,827,002)
61112 Medicare	\$ 1,864,320	\$ 1,434,092	\$ (430,228)
61113 PARS	\$ -	\$ -	\$ -
61120 Sick Leave Payoff	\$ 139,838	\$ -	\$ (139,838)
61140 Insurance -Employer	\$ 16,438,115	\$ 15,474,200	\$ (963,915)
61150 Fringe Benefits Retirement-Employer	\$ 17,200,220	\$ 12,773,115	\$ (4,427,105)
61190 Workers Compensation- County	\$ 1,365,521	\$ -	\$ (1,365,521)
TOTAL SALARIES AND BENEFITS	\$ 165,734,761	\$ 135,470,177	\$ (30,264,584)
SERVICES AND SUPPLIES:			
62021 Truck Rental	\$ -	\$ -	\$ -
62022 Equipment Rental	\$ 6,657	\$ 40,021	\$ 33,364
62026 Business Travel	\$ 1,776	\$ 36	\$ (1,740)
62080 Dues & Subscriptions	\$ 3,239	\$ 3,239	\$ -
62090 Property Less than \$5000	\$ 115,304	\$ 83,788	\$ (31,517)
62093 Computer Hardware less than \$500	\$ 14,387	\$ 14,715	\$ 328
62095 Computer Software	\$ -	\$ -	\$ -
62097 Radios less than \$5000 (8/30/01)	\$ -	\$ -	\$ -
62150 License & Permit Fees	\$ 1,176	\$ 1,000	\$ (176)
62156 Notary /Bonds Fees	\$ 173	\$ 783	\$ 610
62160 Office Supplies	\$ 455,948	\$ 411,020	\$ (44,928)
62170 Postage	\$ 968	\$ 5,158	\$ 4,190
62175 Printing / Imaging Expense	\$ 44,547	\$ 86,217	\$ 41,670
62195 Other Miscellaneous	\$ 2,131	\$ 8,000	\$ 5,869
62210 Shipping & Handling (Freight)	\$ 164	\$ 500	\$ 336
62212 Cellular Phones	\$ -	\$ -	\$ -
62217 Telecommunications	\$ -	\$ -	\$ -
62225 Other Professional Fees	\$ 7,164	\$ 20,907	\$ 13,743
62263 Hazardous Waste Disposal	\$ 4,901	\$ 6,300	\$ 1,399
62285 Fuel	\$ 64,736	\$ 104,656	\$ 39,920
62355 Miscellaneous Reimbursables	\$ -	\$ -	\$ -
62540 Groceries	\$ 8,259,717	\$ 8,120,507	\$ (139,210)
62545 Household Utensils	\$ 848,215	\$ 1,724,898	\$ 876,683
62555 Detention Supplies	\$ 128,989	\$ 298,592	\$ 169,603
62570 Construction	\$ (46,021)	\$ -	\$ 46,021
62575 Clothing & Bedding	\$ -	\$ -	\$ -
62590 County Auto Maintenance	\$ 100,594	\$ 121,134	\$ 20,540
62635 Materials and Supplies	\$ 57	\$ -	\$ (57)
62640 Maint/Labor on Bldg/Office Equip	\$ 175,419	\$ 257,619	\$ 82,200
62650 Special Equipment Maintenance	\$ 670	\$ 188	\$ (482)
62670 Maintenance	\$ 1,990	\$ -	\$ (1,990)
62690 Hardware & Electrical Supplies	\$ -	\$ 229	\$ 229
62720 Janitorial Supplies	\$ 2,093,824	\$ 1,971,711	\$ (122,113)
62740 Painting Supplies	\$ -	\$ 2,500	\$ 2,500
62920 Drug & Medical Supplies	\$ -	\$ -	\$ -
62940 Laundry & Cleaning Supplies	\$ 73,693	\$ 122,000	\$ 48,307
62950 Books & Supplements	\$ -	\$ 2,005	\$ 2,005
62970 Uniforms	\$ -	\$ 5,500	\$ 5,500
68293 Computer Hardware - Non-Capital Outlay	\$ -	\$ -	\$ -
68294 Computer Software As A Service - Not Capitalized	\$ -	\$ -	\$ -
SUBTOTAL SERVICES AND SUPPLIES	\$ 12,360,418	\$ 13,413,222.52	\$ 1,052,805
INDIRECT COST (12.57% of Salaries) FY24	\$ 15,171,031	\$ 12,678,501.35	\$ (2,492,529)
TOTAL SERVICES AND SUPPLIES	\$ 27,531,448	\$ 26,091,724	\$ (1,439,724)
CAPITAL OUTLAY:			
68130 Building Improvements	\$ -	\$ -	\$ -
68410 Furniture & Equipment	\$ 1,699	\$ 1,699	\$ -
68415 Equipment, Fixed Assets	\$ 17,645	\$ 8,822	\$ (8,822)
68610 Special Equipment	\$ 1,178,138	\$ 2,840,109	\$ 1,661,971
68630 Computer Hardware	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 1,197,481	\$ 2,850,630	\$ 1,653,149
RESERVES:			
New Program Contingency	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 194,463,690	\$ 164,412,531	\$ (30,051,159)

4/2/2025