



DALLAS COUNTY
COUNTY AUDITOR

MEMORANDUM

January 23, 2026

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 2025 in accordance with Government Code, § 511.016. We have previously submitted our quarterly 2025 Jail Commissary Reports.

Respectfully,

Timothy J. Hicks

Timothy J. Hicks, CPA
County Auditor

Enclosures

cc: Darryl Martin, County Administrator

DALLAS COUNTY
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
FISCAL YEAR ENDED SEPTEMBER 30, 2025

	ACTUAL EXPENDITURES PLUS ENCUMBRANCES	AMENDED BUDGETED	REMAINDER OF BUDGET
SALARIES AND BENEFITS:			
61020 Salaries - Assistant	\$ 106,632,221	\$ 95,834,008	\$ (10,798,214)
61025 Supplemental Pay	\$ 463,556	\$ 416,301	\$ (47,254)
61050 Salaries - Overtime	\$ 24,748,581	\$ 13,036,611	\$ (11,711,970)
61060 Salaries - Extra Help	\$ 966,379	\$ -	\$ (966,379)
61065 Compensatory Payouts	\$ 174,563	\$ 98,953	\$ (75,609)
61070 Automobile Allowance	\$ 46,346	\$ 22,074	\$ (24,272)
61075 Childcare Allowance	\$ 2,783	\$ -	\$ (2,783)
61080 Mileage Reimbursement	\$ -	\$ -	\$ -
61090 Salary Lag Account	\$ -	\$ (1,981,785)	\$ (1,981,785)
61111 FICA	\$ 7,946,697	\$ 6,189,667	\$ (1,757,030)
61112 Medicare	\$ 1,859,063	\$ 1,447,917	\$ (411,146)
61113 PARS	\$ -	\$ -	\$ -
61120 Sick Leave Payoff	\$ 177,911	\$ -	\$ (177,911)
61140 Insurance -Employer	\$ 17,722,287	\$ 15,501,076	\$ (2,221,212)
61150 Fringe Benefits Retirement-Employer	\$ 17,335,076	\$ 12,898,479	\$ (4,436,597)
61190 Workers Compensation- County	\$ 1,324,542	\$ 1,173,231	\$ (151,311)
TOTAL SALARIES AND BENEFITS	\$ 179,400,004	\$ 144,636,532	\$ (34,763,473)
SERVICES AND SUPPLIES:			
62021 Truck Rental	\$ -	\$ -	\$ -
62022 Equipment Rental	\$ 4,975	\$ 39,239	\$ 34,264
62026 Business Travel	\$ -	\$ -	\$ -
62080 Dues & Subscriptions	\$ 426	\$ -	\$ (426)
62090 Property (Less than \$10,000)	\$ 202,531	\$ 185,478	\$ (17,053)
62093 Computer Hardware (Less than \$10,000)	\$ 6,924	\$ 5,831	\$ (1,093)
62095 Computer Software (Less than \$10,000)	\$ -	\$ -	\$ -
62097 Radios Less than \$10,000 (8/30/01)	\$ -	\$ -	\$ -
62150 License & Permit Fees	\$ 361	\$ 2,000	\$ 1,639
62156 Notary /Bonds Fees	\$ 350	\$ 2,713	\$ 2,363
62160 Office Supplies	\$ 403,330	\$ 470,962	\$ 67,633
62170 Postage	\$ 917	\$ 6,108	\$ 5,191
62175 Printing / Imaging Expense	\$ 46,683	\$ 93,367	\$ 46,684
62195 Other Miscellaneous	\$ 9,390	\$ 7,600	\$ (1,790)
62210 Shpping & Handling (Freight)	\$ -	\$ -	\$ -
62212 Cellular Phones	\$ -	\$ -	\$ -
62217 Telecommunications	\$ -	\$ -	\$ -
62225 Other Professional Fees	\$ 484,929	\$ 571,004	\$ 86,075
62263 Hazardous Waste Disposal	\$ -	\$ 1,300	\$ 1,300
62264 Waste Disposal	\$ 1,980	\$ 10,000	\$ 8,020
62285 Fuel	\$ 90,841	\$ 120,737	\$ 29,896
62355 Miscellaneous Reimbursables	\$ -	\$ -	\$ -
62356 Maintenance Contracts	\$ 390,451	\$ 390,451	\$ 1
62540 Groceries	\$ 8,764,012	\$ 9,448,387	\$ 684,375
62545 Household Utensils	\$ 1,347,592	\$ 1,661,207	\$ 313,615
62550 Kitchen Supplies	\$ 1,144	\$ -	\$ (1,144)
62555 Detention Supplies	\$ 460,588	\$ 349,109	\$ (111,479)
62570 Construction	\$ -	\$ -	\$ -
62575 Clothing & Bedding	\$ -	\$ -	\$ -
62590 County Auto Maintenance	\$ 91,590	\$ 61,889	\$ (29,701)
62635 Materials and Supplies	\$ -	\$ -	\$ -
62640 Maint/Labor on Bldg/Office Equip	\$ 305,719	\$ 347,893	\$ 42,175
62650 Special Equipment Maintenance	\$ -	\$ 188	\$ 188
62670 Maintenance	\$ 2,050	\$ -	\$ (2,050)
62690 Hardware & Electrical Supplies	\$ -	\$ 2,236	\$ 2,236
62720 Janitorial Supplies	\$ 1,585,702	\$ 1,932,967	\$ 347,264
62740 Painting Supplies	\$ 4,380	\$ 2,500	\$ (1,880)
62920 Drug & Medical Supplies	\$ -	\$ -	\$ -
62940 Laundry & Cleaning Supplies	\$ 57,005	\$ 101,908	\$ 44,903
62950 Books & Supplements	\$ (67)	\$ 4,005	\$ 4,071
62970 Uniforms	\$ -	\$ -	\$ -
68293 Computer Hardware - Non-Capital Outlay	\$ -	\$ -	\$ -
68294 Computer Software As A Service - Not Capitalized	\$ -	\$ -	\$ -
SUBTOTAL SERVICES AND SUPPLIES	\$ 14,263,804	\$ 15,819,079	\$ 1,555,274
FY25 INDIRECT COST (13.34% of Salaries)	\$ 17,716,952	\$ 14,578,875	\$ (3,138,077)
TOTAL SERVICES AND SUPPLIES	\$ 31,980,756	\$ 30,397,954	\$ (1,582,803)
CAPITAL OUTLAY:			
68130 Building Improvements	\$ -	\$ -	\$ -
68410 Furniture & Equipment	\$ -	\$ -	\$ -
68415 Equipment, Fixed Assets	\$ -	\$ -	\$ -
68418 General Equipment/Metal Detectors	\$ 46,372	\$ 60,834	\$ 14,462
68610 Special Equipment	\$ 1,096,754	\$ 1,143,672	\$ 46,919
68713 Property - Kitchen Equipment	\$ 26,370	\$ 26,370	\$ -
68630 Computer Hardware (Equal or Over than \$10,000)	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 1,169,496	\$ 1,230,876	\$ 61,380
RESERVES:			
New Program Contingency	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 212,550,257	\$ 176,265,362	\$ (36,284,895)