



DALLAS COUNTY OFFICE OF BUDGET AND EVALUATION

August 10, 2026

TO: Commissioners Court, Dallas County Sheriff's Office Administration

THROUGH: Dr. Ronica Watkins, Budget Officer

FROM: Nathaniel Dears, Budget and Policy Analyst

SUBJECT: FY2027 Proposed Budget for the Dallas County Sheriff's Office

BACKGROUND

The Dallas County Sheriff's Department continues its mission to provide the citizens of Dallas County with quality law enforcement, detention, and support services. Historically, the Office of Budget and Evaluation (OBE), in consultation with the Sheriff's Department, has prepared the department's budget based on operational needs across all cost centers, while also accounting for inflationary impacts and other external factors.

In prior fiscal years, the Sheriff's budget often required supplemental allocations throughout the year to cover significant overtime expenditures, detention-related costs, and employee benefit obligations tied to overtime usage. For FY2027, the Office of Budget and Evaluation (OBE) conducted a review of historical spending patterns and operational cost drivers to "right-size" the budget. The proposed appropriations more accurately reflect the true costs of detention operations, overtime, and related benefits associated with the cost centers. This adjustment strengthens transparency, which aims to reduce reliance on mid-year supplements, and to identify the department's needs.

SENATE BILL 23

Senate Bill 23 requires that counties with populations exceeding one million may not implement a reduction or reallocation of law enforcement funding without first obtaining voter approval through an election held for that purpose. The law further stipulates that in any fiscal year, a county's total law enforcement budget must be at least as large as the prior year's allocation. Local governments that fail to comply face significant consequences, including tax rate limitations, restricted access to certain revenue streams, and additional budgetary constraints.

Dallas County remains committed to full compliance with Senate Bill 23. As reflected in the financial summary below, the proposed FY2027 budget for the Dallas County Sheriff's Office not only maintains but increases funding levels compared to FY2025 and FY2026, demonstrating the County's continued investment in public safety.

FINANCIAL SUMMARY

The FY2027 Proposed Budget for the Dallas County Sheriff's Office totals \$246,239,631, reflecting an increase of \$8,574,885 (4%) over the FY2026 Adopted Budget of \$237,664,746.

The increase is primarily driven by:

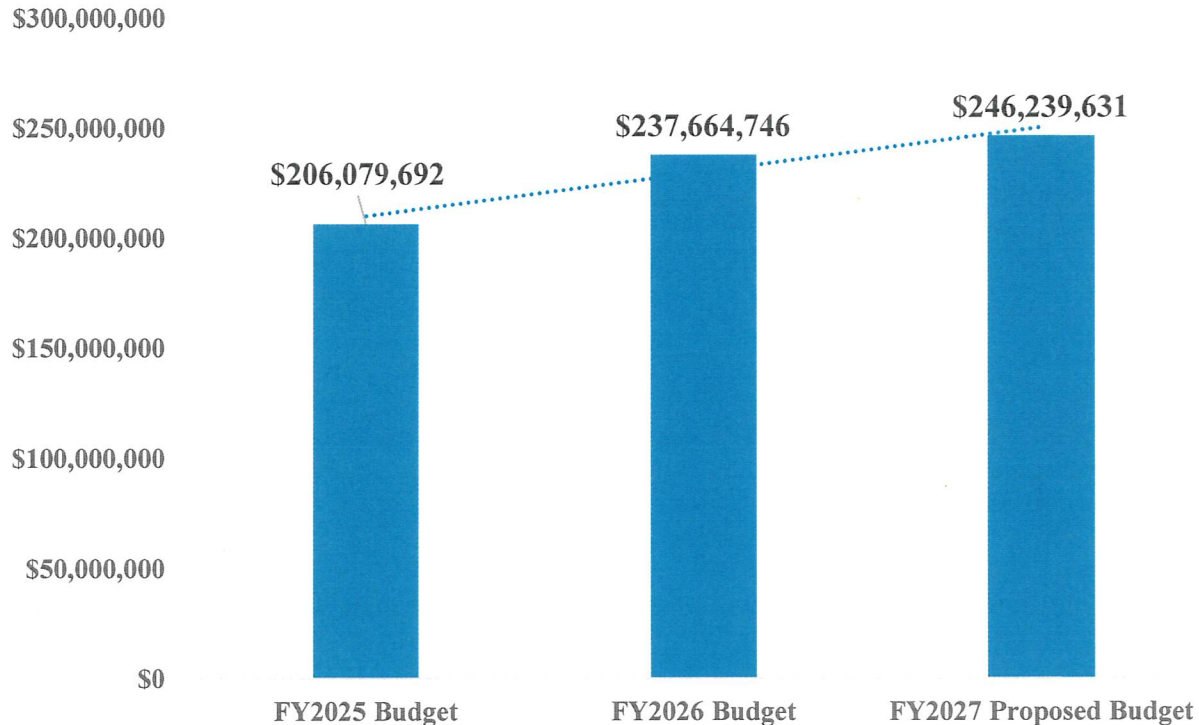
- Right-sizing overtime and benefit costs to reflect historical trends and anticipated staffing needs in detention facilities.
- The following position moves are a realignment strategy to reconcile and consolidate Detention Service Officer positions in the Sheriff's Office.
- Ensuring budget transparency by reducing reliance on mid-year supplemental funding requests.

This adjustment provides a more accurate representation of the Sheriff's Office operating needs and promotes better long-term financial planning for the County.

Dallas County Sheriff's Office FY2026 Budget vs. FY2027 Proposed Budget				
FY2025 Budget	FY2026 Budget	FY2027 Proposed Budget	Variance from 2026	% Increase from FY2026
\$206,079,692	\$237,664,746	\$246,239,631	\$8,574,885	4%

FY2025 Budgeted Positions	FY2026 Budgeted Positions	FY2027 Budgeted Positions
2,123	2,237	2,246

Dallas County Sheriff's Budget: FY2025 - FY2027



APPROVED EQUIPMENT REQUESTS

In addition to baseline funding, the following departmental requests were approved as part of the FY2027 budget process:

Department	Item Description	Quantity	Unit Cost	Total Cost
Sheriff - Training	Repairs to Gun Range	1	\$89,500	\$89,500
Sheriff - Communications	H2095 Executive High Back Chairs	12	\$359	\$4,304
Sheriff - Bonds & Warrants/Fiscal	Depository Safe - 14x16x27 inches 1.6 cu. Ft.	1	\$983	\$983
Sheriff - Bonds & Warrants/Fiscal	Chairs	9	\$649	\$5,837
Sheriff - Bonds (DMU)	Install Hase/AC in DMU Central Intake	1	TDB	TDB
Sheriff - Bonds (DMU)	Replace ceiling tiles for DMU Central Intake	103	\$9	\$927
Sheriff - Bonds (DMU)	LED Flat Panel lighting for DMU Central intake	12	\$90	\$1,079
Sheriff - Bonds (DMU)	Replace tile flooring in DMU Release and Document Imaging area	1	\$10,500	\$10,500
Sheriff Bonds (DMU)	DMU Release - Replace Rotating Jacket Storage Units	1	\$24,500	\$24,500
Sheriff - Bonds (DMU)	Lorell Fortress Series Slimline Storage Cabinet	8	\$590	\$4,720
Sheriff - Bonds (DMU)	Chairs	46	\$351	\$16,146
Sheriff - Bonds (DMU)	Desks	4	\$2,824	\$11,296
Sheriff - Freeway Management	Orion 30 Min. Flare	295	\$79	\$23,160
Sheriff - Freeway Management	LIDAR-XS-C Li-Ion	25	\$1,985	\$49,625
Sheriff - North Tower	879YP1-Restroom Cleaning System	1	\$5,569	\$5,569
Sheriff - West Tower	SPAR Restraint Chairs	2	\$3,780	\$7,560
Sheriff - West Tower	Paultston Corrections Body Shield	2	\$443	\$887
Sheriff - West Tower	Wet/Dry vacuum - 16 gallon	3	\$317	\$950

Department	Item Description	Quantity	Unit Cost	Total Cost
Sheriff - West Tower	Big and Tall Vinyl work stool	11	\$330	\$3,631
Sheriff - South Tower	SPAR Restraint Chairs	3	\$3,780	\$11,340
Sheriff - Release	New cubicle desks	8	\$3,000	\$24,000
Sheriff - Support Services	Floor cleaning machine/buffer for Cook Chill and laundry	2	\$2,324	\$4,648
Sheriff - Support Services	Pallet Truck (Jack) - 4,500 lb. capacity	20	\$6,833	\$13,666
Sheriff - Support Services	Sealing machine for inmate trays	1	\$273,500	\$273,500
Sheriff - Support Services	Parkas	5	\$171	\$854
Sheriff - Support Services	Lockers at Sterrett Kitchen	2	\$1,504	\$3,009
Sheriff - Gill Hernandez	Bob Barker SureGuard Safety Restraint Chairs-law Enforcement & Corrections	4	\$4,210	\$16,842
Sheriff - Compliance & Technology	South Tower Camera Project	1	\$836,384	\$836,384
Sheriff - Traffic	Annual Axon Payment	1	\$1,600,000	\$1,600,000
Total Cost				\$3,045,417

These investments support operational efficiency, staff safety, and service delivery within both law enforcement and detention operations.

RECOMMENDATION

The Office of Budget and Evaluation recommends that the Commissioners Court approve the FY2027 Proposed Budget of \$246,239,631 for the Dallas County Sheriff's Office. This represents an increase of \$8,574,885 over the FY2027 budget of This budget reflects a more accurate assessment of detention and overtime-related costs, strengthens fiscal accountability, and incorporates necessary equipment and software upgrades to support critical public safety functions.