



Board Agenda Item 27

DATE: June 20, 2023

TO: Board of Supervisors

SUBMITTED BY: John Zanoni, Sheriff-Coroner-Public Administrator

SUBJECT: Budget Resolutions Increasing Appropriations and Revenues

RECOMMENDED ACTION(S):

1. **Adopt Budget Resolution increasing FY 2022-23 appropriations and estimated revenues for Sheriff-Coroner-Public Administrator's 3111 in the amount of \$1,229,847 (4/5 vote);**
2. **Adopt Budget Resolution increasing FY 2022-23 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator Sheriff-California Standard and Training for Corrections Fund 0095, Subclass 17652, Org 1452 in the amount of \$2,821 (4/5 vote);**
3. **Adopt Budget Resolution increasing FY 2022-23 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator Local Law Enforcement Block Fund 0095, Subclass 17655, Org 1456 in the amount of \$38,234 (4/5 vote);**
4. **Adopt Budget Resolution increasing FY 2022-23 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator State Asset Forfeiture Fund 0095, Subclass 17659, Org 1460 in the amount of \$248,792 (4/5 vote);**
5. **Adopt Budget Resolution increasing FY 2022-23 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator HIDTA State Asset Forfeiture Fund 0095, Subclass 17663, Org 1464 in the amount of \$800,000 (4/5 vote);**
6. **Adopt Budget Resolution increasing FY 2022-23 appropriations for Special Revenue Fund Incarcerated Persons Welfare Fund 0096, Subclass 17700, Org 1500 in the amount of \$100,000 (4/5 vote);**
7. **Adopt Budget Resolution increasing FY 2022-23 appropriations for Local Revenue Fund 2011 Realignment Enhancing Law Enforcement Services Account COPS Sheriff Front Services Fund 0271, Subclass 13020, Org 31190100 in the amount of \$20,000 (4/5 vote);**
8. **Adopt Budget Resolution increasing FY 2022-23 appropriations for Local Revenue Fund 2011 Realignment Enhancing Law Enforcement Services Account COPS Sheriff Detention Fund 0271, Subclass 13020, Org 31190200 in the amount of \$20,000 (4/5 vote);**
9. **Adopt Budget Resolution increasing FY 2022-23 appropriations and estimated revenues for Sheriff-Coroner-Public Administrator's Org 31113213 in the amount of \$68,300 for the purchase of two Polaris vehicles for emergency flood response (4/5 vote);**
10. **Adopt Budget Resolution increasing FY 2022-23 appropriations and estimated revenues for Sheriff-Coroner-Public Administrator's Org 31114000 in the amount of \$6,222,439 and decreasing the Fund Balance in the General Fund for Compensated Absences in the amount of \$676,162 (4/5 vote); and**
11. **Adopt Budget Resolution increasing FY 2022-23 appropriations for Auditor-Controller/Treasurer-Tax Collector Disaster Claiming American Rescue Plan Act's Org 1033 in the amount of \$2,479,511 (4/5 vote).**

There is no additional Net County Cost associated with the recommended actions. Approval of recommended action No.'s 2 through 6 will increase the FY 2022-23 appropriations in specified Sheriff's

Special Revenue Fund (SRF) Orgs. Approval of recommended action No.'s 7 and 8 will increase the FY 2022-23 appropriation in specified Local Revenue Fund 2011 Realignment Enhancing Law Enforcement Services Account (ELEAS) Orgs. The increases will fund Operating Transfers Out to the Sheriff's operating Org (Org 3111), recommended action No. 1, for qualifying departmental expenses. Approval of recommended action No. 9 will allow the Sheriff's Office to purchase two Polaris vehicles under the emergency declaration for flood response. Approval of recommended action No.'s 10 and 11 will allow additional appropriations to cover the Sheriff Office's unanticipated increase for Unit 2 MOU's 5% salary increase, pandemic pay, and \$150 per pay period costs, unanticipated annual leave cash-out costs, and un-budgeted expenses for utilities and facilities maintenance.

This item is countywide.

ALTERNATIVE ACTION(S):

There is no viable alternative action(s). If the Board does not approve recommended action No's 1 through 8, the Sheriff's Office will not be able to utilize the restricted funding for qualifying Sheriff Org 3111 expenses. If the Board does not approve recommended action No. 9, the Sheriff's Office will not be able to purchase the two Polaris vehicles needed for the emergency flood response. If the Board does not approve recommended action No.'s 10 and 11 the Sheriff's FY 2022-23 Adjusted Budget is expected to exceed budgeted appropriations.

FISCAL IMPACT:

There is no additional Net County Cost associated with the remaining recommended actions.

Approval of recommended action No. 1 will increase the FY 2022-23 appropriations and estimated revenues in the Sheriff Org 3111 in the amount of \$1,229,847 to fund FY 2022-23 Sheriff Org 3111 qualifying expenditures through Operating Transfers-In from the following SRFs:

- Sheriff-California Standard and Training for Corrections Org 1452 (\$2,821)
- Local Law Enforcement Block Org 1456 (\$38,234)
- State Asset Forfeiture Org 1460 (\$248,792)
- HIDTA State Asset Forfeiture Org 1464 (\$800,000)
- Incarcerated Persons Welfare Fund Org 1500 (\$100,000)
- COPS Sheriff Front Line Services Org 31190100 (\$20,000)
- COPS Sheriff Detention Org 31190200 (\$20,000)

Recommended Action No's 2 through 8 will fund the Operating Transfers Out to the Sheriff Org 3111.

Approval of recommended action No. 2 will increase the FY 2022-23 appropriations in the Sheriff-California Standard and Training for Corrections Org 1452 in the amount of \$2,821. This total is currently available in the fund balance of Sheriff CA Standard Corrections Training for Special Revenue Fund 0095, Subclass 17652.

Approval of recommended action No. 3 will increase the FY 2022-23 appropriations in the Local Law Enforcement Block Org 1456 in the amount of \$38,234. This total is currently available in the fund balance of Local Enforcement Block Fund 0095, Subclass 17655.

Approval of recommended action No. 4 will increase the FY 2022-23 appropriations in the State Asset Forfeiture Org 1460 in the amount of \$248,792. This total is currently available in the fund balance of State Asset Forfeiture Special Revenue Fund 0095, Subclass 17659.

Approval of recommended action No. 5 will increase the FY 2022-23 appropriations in the HIDTA State Asset Forfeiture Org 1464 in the amount of \$800,000. This total is currently available in the fund balance

of HIDTA State Forfeiture Special Revenue Fund 0095, Subclass 17663.

Approval of recommended action No. 6 will increase the FY 2022-23 appropriations in the Incarcerated Persons Welfare Fund Org 1500 in the amount of \$100,000. This total is currently available in the fund balance of Incarcerated Persons Welfare Fund 0096, Subclass 17700.

Approval of recommended action No. 7 will increase the FY 2022-23 appropriation in the COPS Sheriff Front Line Services Fund Org 31190100 in the amount of \$20,000. This total includes the estimated revenue to be received along with the current available fund balance of COPS Sheriff Front Line Services Fund 0271, Subclass 13020.

Approval of recommended action No. 8 will increase the FY 2022-23 appropriation in the COPS Sheriff Detention Fund Org 31190200 in the amount of \$20,000. This total includes the estimated revenue to be received along with the current available fund balance of COPS Sheriff Detention Fund 0271, Subclass 13020.

Approval of recommended action No. 9 will increase the FY 2022-23 appropriations and estimated revenues in Sheriff-Coroner-Public Administrator's Org 31113213 in the amount of \$68,300 that will be fully offset with the County Administrative Office's (CAO) Org 2540 - Interest and Misc. Expenditures funds. CAO's Org 2540 will be reimbursed with Prop 172 funds and a reimbursement claim will then be submitted to the Federal Emergency Management Agency (FEMA). Upon receiving reimbursement from FEMA (which usually take 18-24 months), the CAO's office will reimburse Prop 172 for this purchase.

Approval of recommended action No. 10 will result in an increase of \$6,222,439 in the Sheriff-Coroner-Public Administrator's Org 31114000 and will be offset through \$676,162 in funding from the release of Fund Balance in the General Fund for Compensated Absences (Departments are directed not to budget for annual leave cash-out payments in the normal budgeting process), \$3,066,726 through Proposition 172 monies, and \$2,479,551 through the American Rescue Plan Act (ARPA) funds. The amount of \$676,162 in expenditures is a result of annual leave (A/L) cash-outs by 76 Sheriff-Coroner-Public Administrator Office's staff as of pay period ending May 14, 2023.

Approval of recommended action No. 11 will increase the FY 2022-23 appropriation in the Auditor-Controller/Treasurer-Tax Collector's American Rescue Plan Act Org 1033 in the amount of \$2,479,551. This total is currently available in the fund balance of ACTTC's - Disaster Claiming Fund 0026, Subclass 91021.

DISCUSSION:

In FY 2015-16 departments began to budget appropriations to transfer funds out of SRF Orgs into operating Orgs for qualifying operational expenses. Approval of recommended action No's 2 through 8 will allow the transfer of funds from SRF Orgs or Local Revenue Fund Orgs to reimburse the Sheriff Org 3111 as follows:

- To offset expenditures for Correctional Officers core training courses from the Standard and Corrections Training grant from the Board of State Community Corrections Sheriff-CA St Corr. Training Fund Org 1452 (\$2,821). This amount was not included in the Sheriff SRF Orgs adopted budget.
- To offset estimated fourth quarter expenditures for the Justice Assistance Grant from formerly known as Local Law Enforcement Block Grant Org 1456 (\$38,234). This amount was not included in the Sheriff SRF Orgs adopted budget.
- To offset the expenditures of required repairs and upgrade the Sheriff Office's helicopter's Forward Looking InfraRed (FLIR) from State Asset Forfeiture Fund Org 1460 (\$248,792). This amount was not included in the Sheriff SRF Orgs adopted budget.
- To offset the expenditures approved by the HIDTA Governing Board for multiple local, State and

Federal operations including but not limited to the task force's overtime, wiretap, software and surveillance tools from the HIDTA State Forfeiture Org 1464 (\$800,000). This amount was not included in the Sheriff SRF Orgs adopted budget.

- To offset expenditures for the purchase of two (2) vehicles for the jail from the Incarcerated Persons Welfare Fund Org 1500 (\$100,000). This amount was not included in the Sheriff SRF Orgs adopted budget.
- To offset expenditures for the Sheriff's Helicopters maintenance and equipment cost from the COPS Front Line Services Org 31190100 (\$20,000). This amount was not included in the Local Revenue Fund ELEAS Orgs adopted budget.
- To offset expenditures for the Sheriff's Prisoner Warrants & Transport units employee's Salaries and Benefits for three Deputy Sheriff's from the COPS Sheriff Detention Org 31190200 (\$20,000). This amount was not included in the Local Revenue Fund ELEAS Orgs adopted budget.

During the first week in May the CAO approved for the Sheriff's Office to purchase two Polaris Vehicles under the emergency declaration for flood response and that the Sheriff-Coroner-Public Administrator's budget will be reimbursed from the CAO's Org 2540-Interest and Miscellaneous Expenditures funds. Upon approval of the recommended action the revenues will be transferred from CAO's Org 2540 to Sheriff-Coroner-Public Administrator's Org 31113213 - Mutual Aid/Emergency Services. The CAO's Org 2540 will then be reimbursed with Prop 172 funds and will then submit a claim to FEMA. Upon receiving reimbursement from FEMA that usually takes 18-24 months, the CAO's office will reimburse Prop 172 funds.

Approval of recommended action No.'s 10 and 11 will allow the transfer of funds of \$6,222,439 to cover the Sheriff-Coroner-Public Administrator Office's unanticipated increases. Proposition 172 funds will be used to offset \$3,066,726 of the appropriations to fund un-budgeted expenses for Unit 2 MOU's 5% additional salary increase in the amount of \$1,366,726, un-budgeted utilities in the amount of \$900,000 and facility services in the amount of \$800,000. ARPA funds will be used to offset \$2,479,551 of the appropriations to fund un-budgeted pandemic pay, \$150 per pay period costs in the amount of \$1,534,551 and un-budgeted Unit 2's \$1,500 premium pay in the amount of \$945,000. The annual leave designation fund will be used to offset \$676,162 of the unanticipated annual leave cash-out costs by releasing the fund balance in the general fund for compensated absences.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Resolutions 1-11

CAO ANALYST:

Samantha Buck