



Board Agenda Item 26

DATE: March 19, 2024

TO: Board of Supervisors

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

SUBJECT: Budget Resolutions Increasing Appropriations and Revenues

RECOMMENDED ACTION(S):

1. **Adopt Budget Resolution increasing FY 2023-24 appropriations and estimated revenues for Sheriff-Coroner-Public Administrator's 3111 in the amount of \$720,000 (4/5 vote);**
2. **Adopt Budget Resolution increasing FY 2023-24 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator Sheriff's Debtors Assessment Fee 0095, Subclass 17653, Org 1454 in the amount of \$150,000 (4/5 vote);**
3. **Adopt Budget Resolution increasing FY 2023-24 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator Local Law Enforcement Block Fund 0095, Subclass 17655, Org 1456 in the amount of \$70,000 (4/5 vote);**
4. **Adopt Budget Resolution increasing FY 2023-24 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator HIDTA Asset Forfeiture Fund 0095, Subclass 17666, Org 1467 in the amount of \$150,000 (4/5 vote);**
5. **Adopt Budget Resolution increasing FY 2023-24 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator HIDTA State Asset Forfeiture Fund 0095, Subclass 17663, Org 1464 in the amount of \$300,000 (4/5 vote); and**
6. **Adopt Budget Resolution increasing FY 2023-24 appropriations for Special Revenue Fund Indigent Burial Trust Fund 0095, Subclass 17664, Org 1465 in the amount of \$50,000 (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 2023-24 appropriations in specified Sheriff's Special Revenue Fund (SRF) Orgs. The increases will fund Operating Transfers Out to the Sheriff's operating Org (Org 3111), recommended action No. 1, for qualifying departmental expenses.

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 6, the Sheriff's Office will not be able to utilize the restricted funding for qualifying Sheriff Org 3111 expenses.

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 2023-24 appropriations and estimated

revenues in the Sheriff Org 3111 in the amount of \$720,000 to fund FY 2023-24 Sheriff Org 3111 qualifying expenditures through Operating Transfers-In from the following SRFs:

- Sheriff's Debtors Assessment Fee Org 1454 (\$150,000)
- Local Law Enforcement Block Org 1456 (\$70,000)
- HIDTA Asset Forfeiture Treasury Org 1467 (\$150,000)
- HIDTA State Asset Forfeiture Org 1464 (\$300,000)
- Indigent Burial Trust Fund Org 1465 (\$50,000)

Recommended Action No's 2 through 6 will fund the Operating Transfers Out to the Sheriff Org 3111.

Approval of recommended action No. 2 will increase the FY 2023-24 appropriations in the Debtor Assessment Fee Org 1454 in the amount of \$150,000. The total includes the estimated revenue to be received along with the available current fund balance of Debtor Assessment Fee Special Revenue Fund Org 0095, Subclass 17653.

Approval of recommended action No. 3 will increase the FY 2023-24 appropriations in the Local Law Enforcement Block Org 1456 in the amount of \$70,000. 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 2023-24 appropriations in the HIDTA Asset Forfeiture Treasury Org 1467 in the amount of \$150,000. This total is currently available in the fund balance of HIDTA Asset Forfeiture Treasury Fund 0095, Subclass 17666.

Approval of recommended action No. 5 will increase the FY 2023-24 appropriations in the HIDTA State Asset Forfeiture Org 1464 in the amount of \$300,000. 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 2023-24 appropriations in the Indigent Burial Trust Fund Org 1465 in the amount of \$50,000. This total is currently available in the fund balance of Indigent Burial Trust Fund 0096, Subclass 17664.

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 6 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 the salaries and benefits of 2 Civil Division staff from the Debtor Assessment Fee Org 1454. (\$150,000). This amount was not included in the Sheriff SRF Orgs adopted budget.
- To offset estimated FY 2024 expenditures for the Justice Assistance Grant from formerly known as Local Law Enforcement Block Grant Org 1456 (\$70,000). 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 supplies, services, and surveillance tools from the HIDTA Asset Forfeiture Treasury Org 1467 (\$150,000). 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 (\$300,000). This amount was not included in the Sheriff SRF Orgs adopted budget.
- To offset expenditures for indigent burial expenses from Indigent Burial Trust Fund Org 1465 (\$50,000). This amount was not included in the Sheriff SRF Orgs adopted budget.

These amounts were not included in the FY 2023-24 Sheriff-Coroner-Public Administrator SRF Org adopted budgets.

ATTACHMENTS INCLUDED AND/OR ON FILE:

- On file with Clerk - Budget Resolution (Org 3111)
- On file with Clerk - Budget Resolution (Org 1454)
- On file with Clerk - Budget Resolution (Org 1456)
- On file with Clerk - Budget Resolution (Org 1467)
- On file with Clerk - Budget Resolution (Org 1464)
- On file with Clerk - Budget Resolution (Org 1465)

CAO ANALYST:

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