



Board Agenda Item 30

DATE: June 24, 2025

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 2024-25 appropriations and estimated revenues for Sheriff-Coroner-Public Administrator's Org 3111 in the amount of \$13,858,957 (4/5 vote);**
2. **Adopt Budget Resolution increasing FY 2024-25 appropriations and estimated revenue for Sheriff Org 3111 in the amount of \$378,079 (4/5 vote);**
3. **Adopt Budget Resolution increasing FY 2024-25 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 \$28,187 (4/5 vote);**
4. **Adopt Budget Resolution increasing FY 2024-25 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator Local Law Enforcement Block Fund 0095, Subclass 17655, Org 1456 in the amount of \$19,892 (4/5 vote);**
5. **Adopt Budget Resolution increasing FY 2024-25 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator HIDTA State Asset Forfeiture Fund 0095, Subclass 17663, Org 1464 in the amount of \$200,000 (4/5 vote);**
6. **Adopt Budget Resolution increasing FY 2024-25 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator Indigent Burial Trust Fund 0095, Subclass 17664, Org 1465 in the amount of \$30,000 (4/5 vote); and**
7. **Adopt Budget Resolution increasing FY 2024-25 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator HIDTA Asset Forfeiture Treasury Fund 0095, Subclass 17666, Org 1467 in the amount of \$100,000 (4/5 vote).**

There is no additional Net County Cost associated with the recommended actions. Approval of recommended action No. 1 will allow additional appropriations to cover the Sheriff Office's unbudgeted increases that include Unit 1's MOU retirement related increase, longevity pay, Correctional Officer referral incentive pay, overtime, County of Fresno Auditor-Controller/Treasurer-Tax Collector audit/payroll service fees and annual leave cash-out costs. Approval of recommended actions No.'s 3 through 7 will increase the FY 2024-25 appropriation in specified Sheriff's Special Revenue Fund (SRF) Orgs. This item is countywide.

ALTERNATIVE ACTION(S):

There is no viable alternative action(s) If the Board does not approve recommended action No. 1, the Sheriff's FY 2024-25 Adjusted Budget is expected to exceed budgeted appropriations. If the Board does not approve recommended action No.'s 2 through 7, the Sheriff's Office will not be able to utilize the restricted funding for qualifying Sheriff-Coroner-Public Administrator Org 3111 expenses.

FISCAL IMPACT:

There is an increase in FY 2024-25 Net County Cost (NCC) in the amount of \$13,858,957, associated with recommended action No. 1. There is no additional Net County Cost associated with the remaining recommended actions.

Approval of recommended action No. 1 will result in an increase of \$13,858,957 the Sheriff-Coroner Org 3111 and will be funded from Unassigned Fund Balance in FY 2024-25 for budget mitigation.

Approval of recommended action No. 2 will increase the FY 2024-25 appropriations and estimated revenues for in the Sheriff's Org 3111 in the amount of \$378,079 to fund FY 2024-25 Sheriff Org 3111 qualifying expenditures through Operating Transfer-In from the following SRF's:

- Sheriff-California Standard and Training for Corrections Org 1452 (\$28,187)
- Local Law Enforcement Block Org 1456 (\$19,892)
- HIDTA State Asset Forfeiture Org 1464 (\$200,000)
- Indigent Burial Trust Fund Org 1465 (\$30,000)
- HIDTA Asset Forfeiture Treasury Org 1467 (\$100,000)

Recommended Action No's 3 through 7 will fund the Operating Transfers out to the Sheriff Org 3111.

Approval of recommended action No. 3 will increase the FY 2024-25 appropriation in the Sheriff-California Standard and Training for Corrections Org 1452 in the amount of \$28,187. This total will be available in the fund balance of Sheriff CA Standard Corrections Training for Special Revenue Fund 0095, Subclass 17652 on May 29, 2025, after County of Fresno Probation Department receives the monies from the State.

Approval of recommended action No. 4 will increase the FY 2024-25 appropriation in the Local Law Enforcement Block Org 1456 in the amount of \$19,892. This total is currently available in the fund balance of Local Enforcement Block Fund 0095, Subclass 17655.

Approval of recommended action No. 5 will increase the FY 2024-25 appropriation in the HIDTA State Asset Forfeiture Org 1464 in the amount of \$200,000. This total is currently available in the fund balance of HIDTA State Asset Forfeiture Fund 0095, Subclass 17663.

Approval of recommended action No. 6 will increase the FY 2024-25 appropriation in the Indigent Burial Trust Fund Org 1465 in the amount of \$30,000. This total is currently available in the fund balance of Indigent Burial Trust Fund 0095, Subclass 17664.

Approval of recommended action No. 7 will increase the FY 2024-25 appropriation in the HIDTA Asset Forfeiture Treasury Fund Org 1467 in the amount of \$100,000. This total is currently available in the fund balance of HIDTA Asset Forfeiture Treasury Fund 0095, Subclass 17666.

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 3 through 7 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 (\$28,187). This amount was not included in the Sheriff SRF Orgs adopted budget.
- To offset expenditures for the Justice Assistance Grant formerly known as Local Law Enforcement Block Grant Org 1456 (\$19,892). This amount was not included in the Sheriff SRF Orgs adopted

budget.

- To offset 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, surveillance tools and travel costs for HIDTA trainings from the HIDTA State Asset Forfeiture Org 1464 (\$200,000). This amount was not included in the Sheriff SRF Orgs adopted budget.
- To offset expenditures associated with indigent burials from the Indigent Burial Trust Fund Org 1465 (\$30,000). This amount was not included in the Sheriff SRF Orgs adopted budget.
- To offset 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 Asset Forfeiture Org 1467 (\$100,000). This amount was not included in the Sheriff SRF Orgs adopted budget.

Approval of recommended action No. 1 will allow the transfer of funds of \$13,858,957 from Unassigned Fund Balance in FY 2024-25 for budget mitigation to cover the Sheriff-Coroner-Public Administrator Office's unanticipated increases. Unassigned Fund Balance funds will be used to offset \$13,858,957 of the appropriations to fund unbudgeted increases that include Unit 1's MOU retirement related increase, longevity pay, Correctional Officer referral incentive pay, overtime, County of Fresno Auditor-Controller/Treasurer-Tax Collector audit/payroll service fees.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Resolution (Org 3111)
On file with Clerk - Budget Resolution (Org 3111) SRF orgs
On file with Clerk - Budget Resolution (Org 1452)
On file with Clerk - Budget Resolution (Org 1456)
On file with Clerk - Budget Resolution (Org 1464)
On file with Clerk - Budget Resolution (Org 1465)
On file with Clerk - Budget Resolution (Org 1467)

CAO ANALYST:

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