

SHERIFF

5TH - MONTH BUDGET STATUS REPORT



FISCAL YEAR 2023-24

Classification	FY 2023-24 Adj Budget	FY 2023-24 Estimate	Variance
Salaries & Emp Benefits	3,566,374,000	3,622,074,000	(55,700,000)
Services & Supplies	267,126,000	293,335,000	(26,209,000)
Other Charges	60,074,000	53,739,000	6,335,000
Capital Assets	31,298,000	25,244,000	6,054,000
Other Financing Uses	-	-	-
Approp For Contingencies	-	-	-
Gross Total	3,924,872,000	3,994,392,000	(69,520,000)
Intrafund Transfers	(120,898,000)	(116,311,000)	(4,587,000)
Net Total	3,803,974,000	3,878,081,000	(74,107,000)
Total Revenue	1,972,646,000	1,993,872,000	21,226,000
Net County Cost	1,831,328,000	1,884,209,000	(52,881,000)
Prior Yr Savings/Deficits	-	16,167,000	16,167,000
CY Surplus Des (DHS Only)	-	-	-
Deficit Resolved by DHS	-	-	-
Total Net County Cost	1,831,328,000	1,868,042,000	(36,714,000)
Carryover Request	-	-	-
DAFB Requests	-	-	-
Estimated Fund Balance			(36,714,000)

	Adj Budget	Estimate	Variance
Overtime (1081,1082,1083)	200,027,000	463,150,000	(263,123,000)

Brief explanation of overtime variance: -\$263,123,000

The variance is primarily attributable to the Department's efforts to comply with the mandates contained within the County's negotiated settlement agreements involving Custody operations, as necessary to reduce the County's exposure to risk of future litigation (as well as additional judgments and damages, future federal settlement agreements, and/or consent decrees), fulfilling contractual obligations for law enforcement with contract cities and security services provided to the Superior Court and to other County departments. Additionally, there has not been a net County cost increase in overtime appropriation in proportion to the negotiated salary increases approved in previous years. For the current fiscal year, overtime costs will increase approximately \$6.5 million due to the 3.25% approved salary increase in October 2023. Overtime expenditures exceeded budget in every Departmental budget unit, with approximately 86 percent of the total overtime expenses occurring in the Department's Custody (41%), Patrol (36%), and Court Services (10%) operations.

The increase in the overtime estimate for FY 2023-24 is also attributable to the number of vacant positions (1,201 sworn and 1,591 professional staff vacancies as of November 5, 2023) and impairments (916 sworn and 387 professional staff unable to work). In the Department's 24/7/365 operating environment, the vacancy and impairment factors often require custody and patrol personnel to be held over at the end of their normal shift to work overtime behind unfilled posts scheduled for the following shift.

The majority of the Department's overtime is being worked in custody due to the staffing mandates associated with DOJ, Rosas, Johnson/ADA exceed the allocates staffing. Additionally, the FY 2020-21 curtailments eliminated over 1,000 positions in the Custody division, 553 of which were sworn and 452 of which were professional staff. This resulted in a \$114 million decrease in Custody's Net County Cost as the required responsibility of inmate safety, security, and general operations still needed to be performed. Additionally, the workload obligations of the Department's Custody operation have increased over recent years due to the Department of Health Services' expansion of clinics services, thereby exacerbating workload demands and the overtime obligations laid upon a depleted Custody workforce.

R. Lino
DEPARTMENT HEAD SIGNATURE

DATE 12.14.23

Brief explanation of NCC variance: -\$36,714,000

The estimated Net County Cost (NCC) deficit (\$36.7 million) is primarily attributable to over-expenditures in salaries and employee benefits (\$55.7 million - after \$4.2 million is transferred from PFU related to Custody body scanner overtime), services and supplies (\$26.2 million - after \$5.5 million related to Body-worn Camera and \$134.4 million Department appropriation held in PFU are transferred), and under-realization of County Intra Fund Transfer (\$4.6 million); partially offset by savings in other charges (\$6.3 million), capital assets (\$6.0 million - after \$2.1 million related to Custody CCTV and \$9.3 million Department appropriation held in PFU are transferred), over-realization of revenue (\$21.2 million) and prior-year savings (\$16.2 million).

Total salaries and employee benefits are estimated to go over budget by a net of \$55.7 million. This is comprised of an estimated underspending of \$220.3 million in permanent and temporary salaries due to the large number of Departmental vacancies and an estimated savings of \$4.3 million in retiree health, offset by an estimated over-expenditure of \$263.1 million in overtime, \$54.5 million over-expenditure in worker's compensation costs, \$16.8 million over-expenditure in separation pay, and \$6 million over-expenditure in miscellaneous earnings pay. Overtime expenditures exceeded budget in every Departmental budget unit, with most of the total overtime expenses occurring in the Department's Custody (41%), Patrol (36%), and Court Services (10%) operations.

Services and supplies expenses are estimated to exceed the budget by a net of \$26.2 million, primarily attributable to over-expenditures in Insurance (\$6.2 million); Professional Services (\$3.7 million), which includes County Counsel and outside counsel related to litigation expenses; Technical Services (\$8 million), primarily due to an increase in contract security guard expenses, which is offset by client billings through over-realized Intrafund and revenue code 9320; and Utilities (\$8.3 million). These over-expenditures were largely a result of cost increases outside the operational control of the Department.

The Department's Other Charges budget is projecting a savings of \$6.3 million, primarily attributable to capital lease costs. As the Department assesses its current fleet requirements, the savings may be utilized to procure new vehicles, equipment and components.

Total revenue is projected to exceed the budget by \$21.2 million, primarily attributable to projected over-realized revenue in Contract Cities Services (\$21.5 million) and State Prisoner - PC4750 (\$10.8 million). Of note related to a shortfall in last year's budget is the Auditor-Controller's Fiscal Year (FY) 2023-24 Group II-Blended Facilities Prisoner Maintenance Rate (Group II Rate) has increased by \$35.08 per day from last fiscal year. As a result, the total Custody Operations program cost for this FY is anticipated to exceed the Department's budgeted AB 109 revenue allocation by \$28.9 million. (This revenue was short last fiscal year as a result of the previous year to year Group Rate II rate change.) The Department's eligible AB 109 expenses have historically exceeded the Department's AB 109 revenue allocation, thereby requiring the Department's General Fund budget to absorb the non-reimbursed costs and contribute to the Department's budget deficit. Accordingly, the Department requests that consideration be given to reimbursing the department up to the amount of eligible AB 109 costs should AB 109 revenue be available.

The estimated NCC deficit continues to include the Department's long-standing structural funding deficit issues, including: 1) Unfunded Custody positions and associated overtime costs that the Department has been incurring to conform with the County's various settlement agreements involving the care and treatment of the County's justice-involved population; and 2) Trial Court Security Program costs exceeding available state revenue.

Brief explanation of Carryover requests: \$

Brief explanation of DAFB requests: \$

SHERIFF
5TH - MONTH BUDGET STATUS REPORT
2023-24



Classification	Final Adopted	Adjusted Budget	Estimate	Change From Final Adopted	Change From Adjusted Budget
Salaries & Emp Benefits	\$ 4,868,081,000	\$ 4,868,683,000	\$ 4,913,368,000	\$ (45,287,000)	\$ (44,685,000)
S&EB Expenditure Distribution	(1,302,008,000)	(1,302,309,000)	(1,291,294,000)	(10,714,000)	(11,015,000)
Total S&EB	3,566,073,000	3,566,374,000	3,622,074,000	(56,001,000)	(55,700,000)
Services & Supplies	353,240,000	353,240,000	401,609,000	(48,369,000)	(48,369,000)
S&S Expenditure Distribution	(86,114,000)	(86,114,000)	(108,274,000)	22,160,000	22,160,000
Total S&S	267,126,000	267,126,000	293,335,000	(26,209,000)	(26,209,000)
Other Charges	66,166,000	66,166,000	60,239,000	5,927,000	5,927,000
OC Expenditure Distribution	(6,092,000)	(6,092,000)	(6,500,000)	408,000	408,000
Total OC	60,074,000	60,074,000	53,739,000	6,335,000	6,335,000
Capital Assets - Land	-	-	-	-	-
Capital Assets - B & I	-	-	-	-	-
Total Capital Projects	-	-	-	-	-
Capital Assets - Equipment	31,298,000	31,298,000	25,244,000	6,054,000	6,054,000
Capital Assets - Infrastructure	-	-	-	-	-
Total Capital Assets	31,298,000	31,298,000	25,244,000	6,054,000	6,054,000
Other Financing Uses	-	-	-	-	-
Approp For Contingencies	-	-	-	-	-
Gross Total	3,924,571,000	3,924,872,000	3,994,392,000	(69,821,000)	(69,520,000)
Intrafund Transfers	(120,898,000)	(120,898,000)	(116,311,000)	(4,587,000)	(4,587,000)
Net Total	3,803,673,000	3,803,974,000	3,878,081,000	(74,408,000)	(74,107,000)

Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses, Permits, & Franchises	52,000	52,000	15,000	(37,000)	(37,000)
Fines, Forfeitures & Penalties	13,039,000	13,039,000	12,237,000	(802,000)	(802,000)
Rev From Use of Money & Property	388,000	388,000	-	(388,000)	(388,000)
Intergovernmental Rev-State	1,124,185,000	1,124,185,000	1,123,888,000	(297,000)	(297,000)
Intergovernmental Rev-Federal	17,123,000	17,424,000	19,889,000	2,766,000	2,465,000
Intergovernmental Rev-Other	2,948,000	2,948,000	2,834,000	(114,000)	(114,000)
Charges For Services	771,239,000	771,239,000	796,318,000	25,079,000	25,079,000
Miscellaneous Revenue	1,204,000	1,204,000	550,000	(654,000)	(654,000)
Other Financing Sources	42,167,000	42,167,000	38,141,000	(4,026,000)	(4,026,000)
Residual Equity Transfers	-	-	-	-	-
Total Revenue	\$ 1,972,345,000	\$ 1,972,646,000	\$ 1,993,872,000	\$ 21,527,000	\$ 21,226,000
Current Year Net County Cost	\$ 1,831,328,000	\$ 1,831,328,000	\$ 1,884,209,000	\$ (52,881,000)	\$ (52,881,000)
Prior Yr Savings/Deficits	-	-	16,167,000	16,167,000	16,167,000
CY Surplus Des (DHS Only)	-	-	-	-	-
Deficit Resolved by DHS	-	-	-	-	-
Total Net County Cost	\$ 1,831,328,000	\$ 1,831,328,000	\$ 1,868,042,000	\$ (36,714,000)	\$ (36,714,000)

Carryover Requests \$ -
 Departmental Additional Fund Balance Requests \$ -
 Estimated Fund Balance \$ (36,714,000)

Prior-Year Activity

a) Accounts Payable (A/P)	1,998,380	1,594,622	64,655	339,103	1,933,724	64,655
	Beginning Balance	Expended YTD	YTD Cancelled A/P	Remaining Balance	Total expected to be expended in FY	Est Total A/P Savings
b) Commitments	69,188,882	26,045,400	8,601,526	34,541,956	60,587,356	8,601,526
	Beginning Balance	Expended YTD	YTD Cancelled Commitments	Remaining Balance	Total expected to be expended in FY	Est to be recommitted at end of FY
c) PY Revenue Accrual	318,582,053	311,319,027		7,263,026	326,082,662	7,500,609
	Beginning Accrual	Collections YTD		YTD Balance	Est annual collections	Est to be reacrued at end of FY
d) Prior-Year Net Savings/(Deficits)						16,167,000

