

SHERIFF
5TH - MONTH BUDGET STATUS REPORT
2024-25



Classification	Final Adopted	Adjusted Budget	Estimate	Change From Final Adopted	Change From Adjusted Budget
Salaries & Emp Benefits	\$ 5,062,555,000	\$ 5,062,555,000	\$ 5,210,514,000	\$ (147,959,000)	\$ (147,959,000)
S&EB Expenditure Distribution	(1,356,316,000)	(1,356,316,000)	(1,383,261,000)	26,945,000	26,945,000
Total S&EB	3,706,239,000	3,706,239,000	3,827,253,000	(121,014,000)	(121,014,000)
Services & Supplies	402,375,000	\$ 407,033,000	\$ 448,965,000	(46,590,000)	(41,932,000)
S&S Expenditure Distribution	(105,729,000)	(105,729,000)	(104,799,000)	(930,000)	(930,000)
Total S&S	296,646,000	301,304,000	344,166,000	(47,520,000)	(42,862,000)
Other Charges	59,850,000	\$ 59,850,000	\$ 54,691,000	5,159,000	5,159,000
OC Expenditure Distribution	(6,092,000)	(6,092,000)	(7,800,000)	1,708,000	1,708,000
Total OC	53,758,000	53,758,000	46,891,000	6,867,000	6,867,000
Capital Assets - Land	-	-	-	-	-
Capital Assets - B & I	-	-	-	-	-
Total Capital Projects	-	-	-	-	-
Capital Assets - Equipment	46,691,000	\$ 46,691,000	\$ 42,750,000	3,941,000	3,941,000
Capital Assets - Infrastructure	-	-	-	-	-
Total Capital Assets	46,691,000	46,691,000	42,750,000	3,941,000	3,941,000
Other Financing Uses	-	-	-	-	-
Approp For Contingencies	-	-	-	-	-
Gross Total	4,103,334,000	4,107,992,000	4,261,060,000	(157,726,000)	(153,068,000)
Intrafund Transfers	(129,416,000)	\$ (129,416,000)	\$ (141,161,000)	11,745,000	11,745,000
Net Total	3,973,918,000	3,978,576,000	4,119,899,000	(145,981,000)	(141,323,000)

Revenue					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses, Permits, & Franchises	49,000	\$ 49,000	\$ 7,000	(42,000)	(42,000)
Fines, Forfeitures & Penalties	18,494,000	\$ 18,494,000	\$ 19,698,000	1,204,000	1,204,000
Rev From Use of Money & Property	388,000	\$ 388,000	\$ -	(388,000)	(388,000)
Intergovernmental Rev-State	1,180,554,000	\$ 1,180,554,000	\$ 1,181,451,000	897,000	897,000
Intergovernmental Rev-Federal	26,449,000	\$ 26,449,000	\$ 27,547,000	1,098,000	1,098,000
Intergovernmental Rev-Other	3,234,000	\$ 3,234,000	\$ 3,455,000	221,000	221,000
Charges For Services	795,203,000	\$ 796,181,000	\$ 848,261,000	53,058,000	52,080,000
Miscellaneous Revenue	828,000	\$ 828,000	\$ 708,000	(120,000)	(120,000)
Other Financing Sources	38,347,000	\$ 38,347,000	\$ 37,365,000	(982,000)	(982,000)
Residual Equity Transfers	-	\$ -	\$ -	-	-
Total Revenue	\$ 2,063,546,000	\$ 2,064,524,000	\$ 2,118,492,000	\$ 54,946,000	\$ 53,968,000
Current Year Net County Cost	\$ 1,910,372,000	\$ 1,914,052,000	\$ 2,001,407,000	\$ (91,035,000)	\$ (87,355,000)
Prior Yr Savings/Deficits			4,821,000	4,821,000	4,821,000
<i>CY Surplus Des (DHS Only)</i>			-	-	-
<i>Deficit Resolved by DHS</i>			-	-	-
Total Net County Cost	\$ 1,910,372,000	\$ 1,914,052,000	\$ 1,996,586,000	\$ (86,214,000)	\$ (82,534,000)

Carryover Requests

Departmental Additional Fund Balance Requests	\$ -
Estimated Fund Balance	\$ (82,534,000)

Prior-Year Activity

a) Accounts Payable (A/P)	4,925,184 Beginning Balance	3,749,524 Expended YTD	286,776 YTD Cancelled A/P	888,884 Remaining Balance	4,638,408 Total expected to be expended in FY	286,776 Est Total A/P Savings
b) Commitments	73,260,000 Beginning Balance	34,053,861 Expended YTD	3,712,093 YTD Cancelled Commitments	35,494,046 Remaining Balance	69,547,907 Total expected to be expended in FY	3,712,093 Est Commit Savings
c) PY Revenue Accrual	276,700,665 Beginning Accrual	268,029,540 Collections YTD		8,671,125 YTD Balance	277,522,688 Est annual collections	822,023 Total Sav/Deficit Savings/(Deficit)
d) Prior-Year Net Savings/(Deficits)						4,821,000

SHERIFF

5TH - MONTH BUDGET STATUS REPORT



FISCAL YEAR 2024-25

Classification	FY 2024-25 Adj Budget	FY 2024-25 Estimate	Variance
Salaries & Emp Benefits	3,706,239,000	3,827,253,000	(121,014,000)
Services & Supplies	301,304,000	344,166,000	(42,862,000)
Other Charges	53,758,000	46,891,000	6,867,000
Capital Assets	46,691,000	42,750,000	3,941,000
Other Financing Uses	-	-	-
Approp For Contingencies	-	-	-
Gross Total	4,107,992,000	4,261,060,000	(153,068,000)
Intrafund Transfers	(129,416,000)	(141,161,000)	11,745,000
Net Total	3,978,576,000	4,119,899,000	(141,323,000)
Total Revenue	2,064,524,000	2,118,492,000	53,968,000
Net County Cost	1,914,052,000	2,001,407,000	(87,355,000)
Prior Yr Savings/Deficits	-	4,821,000	4,821,000
CY Surplus Des (DHS Only)	-	-	-
Deficit Resolved by DHS	-	-	-
Total Net County Cost	1,914,052,000	1,996,586,000	(82,534,000)
Carryover Request	-	-	-
DAFB Requests	-	-	-
Estimated Fund Balance			(82,534,000)

	Adj Budget	Estimate	Variance
Overtime (1081, 1082, 1083)	210,595,000	486,448,000	(275,853,000)

Brief explanation of overtime variance: -\$275,853,000

The increase in the overtime estimate for FY 2024-25 is primarily attributable to the number of vacant positions (1,393 sworn and 1,504 professional staff vacancies as of December 4, 2024) and impairments (846 sworn and 278 professional staff unable to work). In the Department's 24/7/365 operating environment, the vacancy and impairment factors often require personnel to be held over at the end of their normal shift to work overtime behind unfilled posts scheduled for the following shift or to work their regular day off to fill a vacant or impaired front-line position.

The variance is also attributable to the Department's efforts to comply with the mandates contained within the County's negotiated settlement agreements involving Custody operations, fulfilling contractual obligations for law enforcement with contract cities, Metro, community colleges, and security services provided to the Superior Court and to other County departments.

The majority of the Department's overtime is worked in the Patrol Budget Unit (which includes Special Operations Division and Countywide Services Division) and can be attributed to 673 sworn vacancies, which accounts for approximately one half of the Department's total sworn vacancies. Similarly, Custody's overtime expenditure is primarily due to vacancies and workload requirements to fulfill performance mandates associated with the DOJ, Rosas, and Johnson/ADA settlements exceeding the available staffing. Additionally, the FY 2020-21 curtailments eliminated 1,005 positions within Custody Division, of which 553 were sworn and 452 were professional staff. Custody was not able to reduce operational performance requirements in proportion to the curtailed baseline positions responsible for the care and supervision of inmates. Moreover, the workload of the Department's Custody operation has increased in recent years in proportion to the expansion of Department of Health Services clinics. This workload expansion could be met only with additional overtime.

Finally, the Department has not received a Net County Cost (NCC) increase in overtime appropriation commensurate with the negotiated salary increases approved in previous years. Overtime expenditures exceeded the budgeted allocation in every Departmental budget unit, with approximately 90 percent of the total overtime expenses occurring in just three Budget Units: Patrol (45%), Custody (35%), and Court Services (10%).

Brief explanation of NCC variance: -\$82,534,000

The estimated NCC deficit of \$82.5 million is primarily attributable to over-expenditures in Salaries & Employee Benefits (\$8EB) (\$121 million after the adjustment of \$4.2 million for Custody body scanner and \$29.7 million for DOJ Compliance are transferred), and Services and Supplies (\$42.9 million after being reduced by the \$143.7 million in Department appropriation and \$5.3 million for Custody Body worn Camera held in PFU is transferred). This is partially offset by savings in Other Charges (\$6.9 million after the transfer of \$40 million for Judgment and Damages from PFU), Capital Assets (\$3.9 million), over-realization of Intrafund Transfer (\$11.7 million) and revenue (\$54 million), and prior-year savings (\$4.8 million).

Total S&EB is projected to exceed the budget by \$121 million. This consists of a projected over-expenditure of \$275.8 million (after the adjustment of \$4.2 million for Custody body scanner and \$29.7 million for DOJ Compliance are transferred) in Overtime, \$85.6 million in Worker's Compensation costs, \$34.2 million in Separation Pay, \$18.4 million in Miscellaneous Earnings Pay, and \$7.5 million in Sick Leave Buy Back. The total projected over-expenditure of \$421.5 million in these EB categories is mostly offset by \$380.6 million in anticipated savings in other S&EB categories owing mainly to cost saving resulting from a large number of vacant positions, such as \$294.1 million in permanent and temporary salaries, \$35.5 million in County Employee Retirement, \$24.5 million in Flexible Benefits Plan, \$7.8 million in Thrift Plan, \$9.8 million in Health Insurance, \$3.8 million in Retiree Health Insurance, and \$5.1 million in Savings Plan.

The Department's Services & Supplies budget is projected to be overspent by \$42.9 million overall. The specific categories of over-expenditure are Insurance, Maintenance - Equipment, Professional Services which includes the CoCo and outside counsel litigation expenses mentioned above, Technical Services, primarily due to an increase in contract security guard expenses, which is offset by client billings through over-realized Intrafund and revenue code 9320, Transportation and Travel, and Utilities. These over-expenditures are largely the result of billing rate increases outside the control of the Department. Insufficient funding for these categories is forcing the Department to defer jail and patrol station facility repairs, office/infrastructure improvements, and IT hardware and software modernization.

The Department is projecting a savings of \$6.9 million for Other Charges, primarily attributable to lower capital lease costs. As the Department assesses its current fleet requirements, the savings may be utilized to procure new vehicles, equipment and components.

Capital Assets expenses are projecting a savings of \$3.9 million primarily attributable to the deferred expenditures on data servers, perimeter security gates, and roof/parking lot repair. (The Department has used the Asset Forfeiture Fund to finance the replacement of some failed data servers and security gates, however a comprehensive multi-year equipment replacement budget is being developed and will be submitted to request reliable funding for these needs.)

Intrafund Transfers is projected to exceed the budget by \$11.7 million primarily due to the increase services requested by other County departments. The Department will submit the adjustment as part of the Mid-year Budget Adjustment.

Total revenue is projected to exceed the budget by \$54 million, primarily attributable to projected over-realization from Contract Cities (\$16.1 million), PC4750 reimbursement for transporting and housing State prisoners (\$14.8 million), MTA Contract (\$8 million), 2011 Realignment Trial Court Security (\$8.5 million), Other County Departments (\$4.9 million).

Of special note related to the deficit is the Auditor-Controller's Fiscal Year (FY) 2024-25 Group II Blended Facilities Prisoner Maintenance Rate (Group II Rate) having increased by \$22.09 per inmate per day for the current fiscal year. Therefore, the total Custody Operations program cost for this FY is anticipated to exceed the Department's budgeted AB 109 revenue allocation by \$22.5 million. 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 negatively impacting the Department's bottom line. Accordingly, the Department requests that consideration be given to reimbursing the Department the \$20 million currently set aside in AB109 Designation. If the County provides the Department additional AB109 revenue to address the increased jail bed rates, this will adjust our Net County Cost deficit to \$62.5 million.

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: \$

Robert G. Luna
DEPARTMENT HEAD SIGNATURE

DATE

12-17-27

Robert G. Luna
M Sheriff

**Capital Asset Equipment Detail Listing**

Classification	Short Description	Quantity	Final Adopted	Adjusted Budget	YTD Actuals	Estimate
6033 - Aircraft & Airport Equipment			16,575,000	16,575,000	15,419,242	17,007,000
6034 - Telecommunications Equipment			10,948,000	10,948,000	-	7,752,000
6035 - Construction/Heavy Maintenance Equip			2,000	2,000	-	710,000
6036 - Data Handling Equipment			45,000	45,000	-	59,000
6037 - Electronic Equipment			249,000	249,000	-	48,000
6038 - Computers, Midrange/Departmental			652,000	652,000	-	821,000
6039 - Food Preparation Equipment			587,000	587,000	-	-
603C - Internal Sale of Cap Asset \$5K Or Over			-	-	-	-
6040 - Machinery Equipment			1,142,000	1,142,000	49,910	1,596,000
6041 - Manufactured/Prefabricated Structure			-	-	-	-
6042 - Medical - Fixed Equipment			-	-	-	-
6043 - Medical-Major Moveable Equipment			-	-	-	-
6044 - Medical-Minor Equipment			-	-	-	64,000
6045 - Non-Medical Lab/Testing Equip			-	-	-	976,000
6046 - Office Furniture,Fixtures & Eq			17,000	17,000	-	-
6047 - Park/Recreation Equipment			-	-	-	-
6048 - Tanks-Storage & Transport			-	-	-	-
6049 - Vehicles & Transportation Equipment			10,187,000	10,187,000	55,004	10,940,000
6050 - Computers, Mainframe			-	-	-	251,000
6051 - Watercraft/Vessel/Barges/Tugs			-	-	-	-
6052 - All Other Undefined Equipment Assets			6,287,000	6,287,000	-	2,526,000
6053 - Dairy Equipment			-	-	-	-
6054 - Telecom Equipment Installation			-	-	-	-
6055 - Other Equipment Installation			-	-	-	-
Total Appropriation (6030)		-	46,691,000	46,691,000	15,524,156	42,750,000

Other Charges (Equipment Lease/Purchase)

Classification	Short Description	Quantity	Final Adopted	Adjusted Budget	YTD Actuals	Estimate
55B - Support & Care of Persons			200,000	200,000	-	-
55C - Contribution to Other Govt'l Agencies			2,264,000	2,264,000	2,485,440	2,891,000
55G - Ret-Other Long Term Debt			35,533,000	35,533,000	1,995,481	30,049,000
55M - Judgments & Damages			21,751,000	21,751,000	6,010,858	61,751,000
55P - Taxes & Assessments			102,000	102,000	-	-
Total Appropriation (5500)		-	59,850,000	59,850,000	10,491,779	94,691,000