

# Budget Journal Entry

Document Number: BJE - 0010996  
 Document Description: FYE 2025/26 Sheriff Increase Appropriations for General Fund  
 Post On: 6/23/2026

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## References

Audit Trail: Actualizing JE:

## Budget Revision Request

Agenda Item: Agenda Date: 6/23/2026 Approval: BOS 4/5 Has Board Letter: Yes

Related Event:

Title: Sheriff Increase Appropriations in General County Programs and Release of Prop 172 Fund Balance

Budget Action: Incr approp of \$10,100,000 in Sheriff General Fund for S&B funded by an Intrafund Expenditure Transfer (-) from the GF. Incr approp of \$2,000,000 in GCP GF for Intrafund Expenditure Transfers (+) funded by release of Restricted Public Safety Prop 172 fund balance. Incr approp of \$8,100,000 in General Revenues GF for Intrafund Expenditure Transfers (+) funded by unanticipated revenue from Taxes (\$1,657,000), Fines, Forfeitures, & Penalties (\$1,736,000), and Use of Money & Property

Justification: This budget revision establishes appropriations for a transfer of \$10.1 million from General County Program (\$2 million) and General Revenues (\$8.1 million) to the Sheriff's Office to cover a projected FY 25/26 shortfall due to overtime and extra help used to cover vacant positions and unrealized salary savings. FY 2025-2026 Budget Development Policies included a minimum of \$2 million will be held in General County Programs, General Fund, Restricted Proposition 172 fund balance, only to be released to the Sheriff-Coroner's Office upon review and recommendation of the CEO and approval by the Board, to: mitigate baseline overtime usage related to shift relief backfill including academy training time, vacation, sick, and other lost time, and special events/emergencies not reimbursed from other sources, and; reimburse for costs incurred for the County New Hire Incentive Program or other recruitment efforts pre-authorized by the CEO. This budget revision establishes appropriations for a \$2 million operating transfer from General County Programs General Fund Restricted Proposition 172 fund balance to the Sheriff's Office. This revision also establishes an \$8.1 million intrafund transfer from the General Revenues Department General Fund to Sheriff. This transfer is being funded by the recognition of unanticipated Property Tax Revenue & Penalties, and Interest Income in the General Revenues Department that are all projecting to end the year higher-than-budgeted.

## Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0001 - General	032 - Sheriff		50 - Salaries and Employee Benefits	0.00	10,100,000.00
0001 - General	032 - Sheriff		80 - Intrafund Expenditure Transfers (-)	0.00	(10,100,000.00)
Fund: 0001 - General, Department: 032 - Sheriff Total:				0.00	0.00
0001 - General	990 - General County Programs		85 - Intrafund Expenditure Transfers (+)	0.00	2,000,000.00
0001 - General	990 - General County Programs		92 - Changes to Restricted	2,000,000.00	0.00

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Fund: 0001 - General, Department: 990 - General County Programs Total:			2,000,000.00	2,000,000.00
0001 - General	991 - General Revenues	05 - Taxes	1,657,000.00	0.00
0001 - General	991 - General Revenues	15 - Fines, Forfeitures, and Penalties	1,736,000.00	0.00
0001 - General	991 - General Revenues	20 - Use of Money and Property	4,707,000.00	0.00
0001 - General	991 - General Revenues	85 - Intrafund Expenditure Transfers (+)	0.00	8,100,000.00
Fund: 0001 - General, Department: 991 - General Revenues Total:			8,100,000.00	8,100,000.00

## Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	032	2530	6300		1,000,000.00	2071	7400		202606	Drawdown Prop 172 funds
0001	032	2530	6300		1,000,000.00	2072	7400		202606	Drawdown Prop 172 funds
0001	032	2530	9125	1,000,000.00		2071	7400		202606	Drawdown Prop 172 funds
0001	032	2530	9125	1,000,000.00		2072	7400		202606	Drawdown Prop 172 funds
0001	990	2530	9310		2,000,000.00	8300			202606	032-Sheriff: Overhire Authority
0001	990	2420	9768	2,000,000.00		8300			202606	032-Sheriff: Overhire Authority
0001	991	2420	3010	1,657,000.00		1000			202606	991: Recognize unanticipated Prop Tax revenue
0001	991	2420	3059	1,736,000.00		1000			202606	991: Recognize unanticipated Prop Tax revenue
0001	991	2420	3380	4,707,000.00		1000			202606	991: Recognize unanticipated Interest Income
0001	991	2530	9310		8,100,000.00	2000			202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	6300		600,000.00	1028	6100		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	9129	600,000.00		1028	6100		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	6300		500,000.00	1067	6085		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	9129	500,000.00		1067	6085		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	6300		500,000.00	1081	6081		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	9129	500,000.00		1081	6081		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	6300		300,000.00	1434	6044		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	9129	300,000.00		1434	6044		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	6300		2,500,000.00	2071	7400		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	9129	2,500,000.00		2071	7400		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	6300		2,200,000.00	2072	7400		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	9129	2,200,000.00		2072	7400		202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	6200		500,000.00	2071	7400		202606	032-Sheriff: FY 25/26 Projected Deficit

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0001	032	2530	9129	500,000.00		2071	7400	202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	6200		500,000.00	1028	6100	202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	9129	500,000.00		1028	6100	202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	6200		500,000.00	1030	6062	202606	032-Sheriff: FY 25/26 Projected Deficit
0001	032	2530	9129	500,000.00		1030	6062	202606	032-Sheriff: FY 25/26 Projected Deficit
				Total	<u>20,200,000.00</u>	<u>20,200,000.00</u>			

## Signatures

<u>Signed By</u>	<u>Approval Level</u>	<u>Department/Agency-Fund Group</u>	<u>Signed On</u>	<u>Valid</u>
Steven Yee	CEO Analyst	All Depts-All Funds	6/11/2026 1:38:36 PM	Y
Hope Vasquez	Fund/Department	032-Sheriff Funds	6/11/2026 1:44:20 PM	Y
Bruce Haase	CEO Analyst	All Depts-All Funds	6/11/2026 1:57:27 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	6/11/2026 2:03:49 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	6/11/2026 2:18:27 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	6/11/2026 2:20:25 PM	Y