

FY 2024-25

Sheriff's Office Budget Revisions

Fiscal Year End Update



COUNTY OF
SANTA BARBARA

July 15, 2025
County Executive Office

Summary

- Budget revisions today for \$4.2M
 - \$1.8M **planned release** related to Deputy Sheriff's Association side letter salary increases and voluntary overtime incentive
 - \$2.4M for unfunded costs identified mostly due to overtime in custody operations, lower vacancies
- Additional shortfall revealed after filing this Board Letter
 - \$2.0M for unfunded costs, also likely overtime
 - Issue masked until close of fiscal year by budgeted, but unrealized, revenue
- Further analysis in process; will be presented to the Board as part of the CEO's fourth quarter budget report in early September
 - CEO has requested Auditor-Controller review of Sheriff's Office overtime usage

Summary Overtime Costs

- Overtime costs total \$20.4M (\$12.6M in custody)
 - This is \$2.5 million more than the prior fiscal year (\$2 million in custody)
- Growth in costs primarily driven by an increase of approximately 23,000 gross overtime hours compared to the prior fiscal year (8% increase)
- Costs related to the jail are County costs and required to be paid by the County

Summary Historic NFI

- In the past 5 years, Sheriff has had a negative year-end position the following years, although the General Fund and County overall ended with balanced budgets or surpluses:

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Total Sources	151,138,249	161,938,991	174,664,374	188,241,361	201,825,575
Total Uses	156,384,906	162,485,135	175,102,072	189,826,656	201,794,487
Net Financial Impact	(5,246,657)	(546,144)	(437,699)	(1,585,295)	31,089

Previous Year-end Close Balancing Measures

- Background information: General County Programs released \$5.9M to the Sheriff's Office for unbudgeted but anticipated costs (i.e., funds were set aside)
 - \$1.7M for DSA side letter longevity and one-time lump sum payments (5/6/2025)
 - \$2.2M for one-year extension and new jail medical healthcare contract (6/24/2025)
 - \$2.0M from Proposition 172 set-aside for overhire, hiring incentive, and overtime costs (7/15/2025 - Agenda Item A-8 from Auditor-Controller)

Year-End Close Process

- Auditor-Controller has already posted all budget revisions and closed FY 2024-25
 - Authority to post revisions necessary to close the fiscal year, prior to Board approval of revisions, granted by Board on June 3
 - Similar process as prior fiscal years
- CEO will bring final Quarter 4 Budget Report to Board in early September
 - Closing positions of all Departments and Funds will be provided
 - Further details on drivers of critical issues discussed

Comments from Sheriff's Office

Recommended Actions

- a) Affirm, ratify and approve Budget Revision Request No. 0010504 to establish appropriations of \$1,767,200 in Sheriff's Office General Fund for Salaries and Benefits for Deputy Sheriff's Association side letter salary costs in fiscal year 2024-25 funded by a transfer from General County Programs in the amount of \$1,767,200.
- b) Affirm, ratify and approve Budget Revision Request No. 0010648 to establish appropriations of \$2,400,000 in Sheriff's Office General Fund for Salaries and Benefits for excess overtime costs in fiscal year 2024-25 funded by a transfer from General County Programs in the amount of \$2,400,000.
- c) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA), because pursuant to sections 15378(b)(4) and 15378(b)(5) the recommended actions consist of organizational, administrative, or fiscal activities of government that will not result in direct or indirect physical changes in the environment.