



## BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: 6/17/2025

*\*= Mandatory, information must be provided*

Click or tap the boxes to enter text. If not applicable, indicate "N/A".

**\*Title:**

Budget Remediation Plan Updates

**\*Introduction/Background:**

The Board of Supervisors (BOS) Policy D22.2 – Budget Accountability requires departments or elected offices projecting expenditures to exceed their Appropriated Budget or projecting revenues under their Appropriated Budget for the fiscal year to develop and implement a budget remediation plan. This item will provide an update regarding the remediation plans for the Sheriff's Department and Public Defense Services.

**\*Discussion:**

As we approach the end of the fiscal year, it is important to address budgetary concerns as outlined in the remediation plans to ensure financial and programmatic issues are addressed. These plans have outlined the steps departments have taken to attempt to realign their costs to stay within their appropriated budget.

**\*Conclusion:**

Managing budgetary concerns outlined in the remediation plans to address financial and programmatic issues is crucial. This item is for the Board to review and act on the remediation plans that the departments have submitted to carry out their programmatic needs through the remainder of the fiscal year.

**\*Recommendation:**

Approval is recommended on the remediation plans that the departments have submitted to carry out their programmatic needs through the remainder of the fiscal year.

**\*Fiscal Impact:**

Additional uses of General Fund contingency is required to cover these deficits. The additional use of contingency will have an impact on the total amount of set aside available for grant contingency in fiscal year 2024/25.

**\*Board of Supervisor District:**

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☒ All

Department: Finance and Risk Management

Telephone: 520-724-3138

Contact: Art Cuaron

Telephone: 520-724-3138

Department Director Signature: \_\_\_\_\_

Date: 6.4.2025

Deputy County Administrator Signature: \_\_\_\_\_

Date: 6/4/2025

County Administrator Signature: \_\_\_\_\_

Date: 6-4-2025

# Budget Remediation Plan

[Reset Form](#)

Fiscal Year	Department	Fund
2025	Sheriff	General Fund
Adopted Expense Budget	Projected Expense	Expense Variance
\$ 170,622,771.00	\$ 174,636,190.00	(\$ 4,013,419.00)
Adopted Revenue Budget	Projected Revenue	Revenue Variance
\$ 8,316,160.00	\$ 9,282,145.00	\$ 965,985.00
		Overage or Shortfall Amount
		(\$ 3,047,434.00)

1. Identify the line item and provide an explanation as to why expenses are expected to exceed the budgeted amount.

The FY2025 General Fund Adopted Budget is insufficient to support the operations of a public safety entity.

Monthly forecasts and narratives have been provided beginning in September 2024 detailing the projected deficit in personnel, supplies and services spend categories.

Total personnel costs are forecast to exceed budget by \$556k. This includes salaries, military leave, multilingual pay, parental leave, leave payouts, overtime and employer related expenses (benefits).

Total supplies and services are forecast to exceed budget by \$3.4M. Contractual obligations and inflation impact the overall financial position primarily in Motor Pool, Food for inmates, Leases, Repair & Maintenance supplies, Law Enforcement supplies and Utilities.

2. Identify the line item and provide an explanation as to why revenues are expected to fall short of the budgeted amount.

Revenue is forecast to be \$965,985 higher than the budget.

## Budget Remediation Plan

3. Explain the steps the department will take or has taken to remediate the situation.

Several specific cost saving measures have been implemented. However, contractual obligations and inflationary pressures, particularly on fuel, food and utilities, are exceptional and these expenses cannot be reduced.

Implemented strategies include verbal and written communications to personnel indicating budget capacity concerns, postponing Law Enforcement and Corrections training academies, imposing hiring freezes, delaying promotional opportunities, minimizing overtime as practicable and limiting the purchase of supplies and services to mission essential.

4. Please identify the timeframe in which the department projects to be back within budget.

The Department does not expect to be within the FY2025 Adopted Budget.

Many of the Department's expenditures are fixed in nature and there are minimal opportunities for discretionary cost savings within its adopted budget. These opportunities have been addressed in question 3 above.

Julia Gates

Digitally signed by Julia Gates  
Date: 2025.06.04 17:05:47 -07'00'

06/04/2025

Signature, Appointing Authority or Designee

Date

☒ Finance has reviewed and concurs with plan.

Signature, Finance & Risk Management Director or Designee

Date

In accordance with BOS Policy [D22.2 Budget Accountability](#), submit completed form by the 1<sup>st</sup> of the month following a projected overage or shortage to [FIN\\_Budget\\_Remediation](#).



# Budget Remediation Plan

Reset Form

Fiscal Year	Department	Fund
2025	Public Defense Services	10000FD
Adopted Expense Budget	Projected Expense	Expense Variance
\$ 39,909,935.00	\$ 41,408,865.00	(\$ 1,498,930.00)
Adopted Revenue Budget	Projected Revenue	Revenue Variance
\$ 1,379,190.00	\$ 1,034,300.00	(\$ 344,890.00)
		Overage or Shortfall Amount
		(\$ 1,843,820.00)

1. Identify the line item and provide an explanation as to why expenses are expected to exceed the budgeted amount.

Appropriation 01 Salaries & ERE Forecast Underbudget \$681,846, which includes \$414,298 of leave payouts.

Appropriation 02 Supplies & Services Forecast Overage \$2,180,776 primarily due to OCAC Attorney Fees.

A five-year trend analysis of fiscal performance, along with current-year patterns, projects an overall unfavorable expenditure variance. This is largely due to historically underfunded contract attorney fees and the disallowance of staff leave payouts in the department's requested budget. Over the five-year period, leave payouts have totaled \$1,278,570, averaging \$267,410 annually. These factors underscore the need to adjust funding to better align with current operational demands.

In addition, we have implemented the mandatory 2% reduction in the general fund budget, amounting to \$795,800, which further contributes to the projected overall budget shortfall.

2. Identify the line item and provide an explanation as to why revenues are expected to fall short of the budgeted amount.

The decrease in PDS revenue is due to lower-than-expected collections of attorney's fees assessed by Superior Court. The Clerk of the Court collects these fees from criminal cases and distributes a statutorily defined percentage to our office. Current collections are trending below projections.

# Budget Remediation Plan

3. Explain the steps the department will take or has taken to remediate the situation.

On 06-03-25, the PDS operating ledger experienced a budget shortfall, which was temporarily absorbed within the department's general fund budget authority by transferring personnel vacancy savings to supplies and services. This corrective measure serves only as an interim solution. Despite evaluating every discretionary expense to ensure there is a legitimate business need and implementing efficiencies, our OCAC expenditures have consistently exceeded the budget. Addressing these challenges will require additional remediation through the use of contingency funds.

OCAC			
FY	Adopted Budget	Final OCAC Expenses	Overage
18-19	7,276,159	8,255,598	(979,439)
19-20	7,086,555	8,422,705	(1,336,150)
20-21	5,131,675	7,649,708	(2,518,033)
21-22	5,224,197	9,241,212	(4,017,015)
22-23	7,874,050	11,007,726	(3,133,676)
23-24	8,360,051	13,680,233	(5,320,182)
24-25	8,653,092	11,180,532	(2,527,440)

4. Please identify the timeframe in which the department projects to be back within budget.

We respectfully request the assistance of the County Administrator and Board of Supervisors to address the shortfall in contracted attorneys. This support is essential to ensure compliance with our statutory obligations to deliver these mandated services. We expect these costs to continue and submitted a FY26 Supplemental Budget Request to address this need.

**Dean Brault**

Digitally signed by Dean Brault  
Date: 2025.06.04 16:20:59 -07'00'

**06/04/2025**

Signature, Appointing Authority or Designee

Date



Finance has reviewed and concurs with plan.

Signature, Finance & Risk Management Director or Designee

Date

In accordance with BOS Policy [D22.2 Budget Accountability](#), submit completed form by the 1<sup>st</sup> of the month following a projected overage or shortage to [FIN\\_Budget\\_Remediation](#).