

RECOMMENDED BUDGET

The Sheriff’s Office General Fund budget is recommended at \$118,382,080, which is an increase of \$4,931,259 (4.3%) when compared to the FY 2025-26 Adopted Budget. Revenues are recommended at \$29,595,211, which is an increase of \$1,698,241 (6.1%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 75.2% of funding for the Department, and total General Fund support of \$88,786,869 is increased by \$3,233,018 (3.8%) when compared to the FY 2025-26 Adopted Budget.

The Sheriff’s Office Inmate Welfare Fund (Commissary) budget is recommended at \$2,025,000, which is a decrease of \$148,473 (6.9%) when compared to the FY 2025-26 Adopted Budget. The Commissary budget is funded entirely from commissions received on Commissary and phone card purchases by inmates.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference From Adopted
Taxes	225,075	190,740	190,740	0
License, Pmt, Fran	238,056	318,000	355,000	37,000
Fines & Penalties	158,178	120,000	150,000	30,000
IG Rev - State	12,834,395	13,225,512	14,636,746	1,411,234
IG Rev - Federal	522,335	1,195,061	1,188,000	(7,061)
Other Gov Agency	500,000	500,000	500,000	0
Service Charges	657,942	811,000	909,000	98,000
Miscellaneous Rev	103,736	105,000	120,000	15,000
Other Fin Sources	8,337,247	11,431,657	11,545,725	114,068
<b>Total Revenue</b>	<b>23,576,963</b>	<b>27,896,970</b>	<b>29,595,211</b>	<b>1,698,241</b>
Salaries & Benefits	76,805,298	85,933,615	89,424,294	3,490,679
Services & Supplies	23,369,617	25,629,991	25,239,190	(390,801)
Other Charges	319,460	465,000	255,000	(210,000)
Fixed Assets	1,309,203	1,338,500	3,239,100	1,900,600
Other Fin Uses	19,556	97,500	150,000	52,500
Intrafund Transfers	193,501	212,473	221,396	8,923
Intrafund Abatement	(667,541)	(226,258)	(146,900)	79,358
<b>Total Appropriations</b>	<b>101,349,095</b>	<b>113,450,821</b>	<b>118,382,080</b>	<b>4,931,259</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>77,772,132</b>	<b>85,553,851</b>	<b>88,786,869</b>	<b>3,233,018</b>

MAJOR BUDGET CHANGES – GENERAL FUND

Revenue

*License, Permits, Franchise Fees*

\$25,000      Increase in Alarm Permit fees based on historical actuals.

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\$10,000 Increase in Carry Concealed Weapons Permit fees based on estimates following Board-approved fee increases.

\$2,000 Increase in Other License and Permit fees based on historical actuals.

### *Fines & Penalties*

\$30,000 Increase in Vehicle Code Fines based on historical actuals.

### *State*

\$848,734 Increase in Public Safety Sales Tax due to growing sales tax receipts in the statewide sales tax pool in FY 2025-26.

\$562,500 Increase in state revenues due to increased grant awards for Off-Highway Vehicle, Alcoholic Beverage Control, and Office of Traffic Safety DUI grants.

### *Federal*

(\$7,061) Decrease in federal revenues due to a decrease in grant revenue for Homeland Security Grants.

### *Service Charges*

\$40,000 Increase in Estate Fees based on historical actuals.

\$30,000 Increase in Charges for Service based on historical actuals.

\$25,000 Increase in Law Enforcement Services charges due to Board-approved wage increases, which are charged for law enforcement services agreements.

\$5,000 Increase in Civil Process Services charges based on historical actuals.

(\$2,000) Decrease in Communication Services charges based on historical actuals.

### *Miscellaneous Revenue*

\$10,000 Increase in Advertising revenue based on historical actuals.

\$5,000 Increase in Other Sales due to an increase in firearm purchases by retiring and current sworn staff.

### *Other Financing Sources*

\$950,000 Increase in Operating Transfers In due to increased use of the State Asset Seizure Special Revenue Fund.

\$300,000 Increase in Operating Transfers In due to increased use of the California Identification System Remote Access Network (Cal-ID RAN) Board Special Revenue Fund.

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\$208,315	Increase in Operating Transfers In due to the reauthorization of Secure Rural Schools funding for Search and Rescue operations on federal forest lands with payments from FY 2024, 2025, and 2026.
\$153,779	Increase in Operating Transfers In due to increased use of the Courts Security Special Revenue Fund.
\$67,979	Increase in Operating Transfers In due to increased allocation of the Opioid Settlement Special Revenue Fund.
\$29,000	Increase in Operating Transfers In due to an increased use of the Supplemental Law Enforcement Services Fund (SLESF).
\$25,000	Increase in Operating Transfers In due to increased use of the Civil Equipment Special Revenue Fund.
\$7,100	Increase in Operating Transfers In due to increased use of the Treasury Department Equitable Sharing Fund.
\$2,000	Increase in Operating Transfers In due to a slight increase in use of the Civil Fees Special Revenue Fund.
(\$15,000)	Decrease in Operating Transfers In due to decreased use of the Criminal Fee Backfill Special Revenue Fund.
(\$57,000)	Decrease in Operating Transfers In due to decreased use of the Department of Justice Equitable Sharing Fund.
(\$82,605)	Decrease in Operating Transfers In due to decreased use of the Sacramento Municipal Utilities District (SMUD) Cooperative Agreement Special Revenue Fund.
(\$187,000)	Decrease in Operating Transfers In due to decreased use of the Custody Services Special Revenue Fund.
(\$375,000)	Decrease in Operating Transfers In due to decreased use of the California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) Fund.
(\$412,500)	Decrease in Operating Transfers In due to decreased use of the Rural Counties Special Revenue Fund.
(\$500,000)	Decrease in Operating Transfers In due to decreased use of Providing Access and Transforming Health (PATH) funds.

### Appropriations

#### *Salaries and Benefits*

\$1,578,154	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
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\$1,349,660	Increase in Salaries and Benefits expenses primarily due to Charter-mandated and Board-approved compensation increases and employee-step increases.
\$1,267,616	Increase in Health Insurance premiums.
\$69,185	Increase in Retiree Health Program charges.
(\$10,000)	Decrease in Standby Pay due to increased shift coverage from schedule changes which decreases the need for on-call coverage.
(\$763,936)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

### *Services and Supplies*

\$525,000	Increase in Professional and Specialized Services due to the transition to jail meals being partially provided by an outside vendor.
\$255,717	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has increased from prior years, increasing their Liability insurance premium expense.
\$249,600	Increase in Medical, Dental, Lab, and Ambulance Services due to contracted rate increases.
\$49,000	Increase in Utilities due to utility rate increases.
\$40,000	Increase in Verbatim Transcription due to contracted rate increases.
\$26,800	Increase in Telephone and Radio Equipment due to increasing prices for radio equipment.
\$23,500	Increase in Rent and Lease: Buildings and Improvements due to increased rent for the Georgetown Substation and the hangar at the Placerville Airport.
\$21,000	Increase in Vehicle Equipment due to contracted rate increases.
(\$27,100)	Decrease in Clothing and Personal Supplies due to one-time purchases completed in FY 2025-26.
(\$34,600)	Decrease in Law Enforcement Equipment due to one-time purchases completed in FY 2025-26.
(\$57,000)	Decrease in Computer Equipment due to a consolidation of computer equipment using systems that can perform multiple functions at a lower cost.
(\$117,500)	Decrease in Maintenance: Buildings and Improvements due to the completion of a Facilities project that was budgeted in the Sheriff's Office in FY 2025-26 but was paid for out of the Facilities budget.

- ((\$122,600)) Decrease in Fuel Purchases based on decreased estimated mileage, reducing fuel costs. This may need to increase during Adopted Budget based on current fuel prices.
- ((\$123,400)) Decrease in various Travel and Training objects due to an increased use of local training opportunities in lieu of higher-cost travel-based training.
- ((\$285,900)) Decrease in Fleet rentals due to decreased rates charged by Fleet and decreased estimated mileage.
- ((\$796,000)) Decrease in Food and Food Products due to the transition to jail meals being partially provided by an outside vendor.
- ((\$17,318)) Decrease due to adjustments across multiple objects to align the budget to actual costs.

*Other Charges*

- ((\$210,000)) Decrease in Other Charges due to a decrease in transfers to other governmental agencies for Homeland Security Grant expenditures.

*Fixed Assets*

- \$1,605,000 Increase in Computer System Fixed Assets due to changing needs from the prior fiscal year, with some major purchases including the replacement of the end of life 911 call handling software, replacement servers and switches, replacement Livescan machines, Phase 3 of the Simulcast Project, and Body Worn Camera replacements.
- \$213,000 Increase in Vehicle Fixed Assets primarily due to replacement vehicles for the Civil Division and Search and Rescue.
- \$82,600 Increase in Equipment Fixed Assets due to changing needs from the prior fiscal year, with some major purchases including a replacement robot and equipment for the Explosive Ordinance Disposal Unit and washer and dryer replacements for the Jails.

*Other Financing Uses*

- \$52,500 Increase in Operating Transfers Out to Fleet due to additional replacement vehicles scheduled for FY 2026-27.

*Intrafund Transfers*

- \$8,923 Increase in Intrafund Transfers primarily due to increased facilities maintenance charges.

*Intrafund Abatement*

- \$70,718 Decrease in Abatements, shown as a negative expense, due to the elimination of funding for the Sacramento-Placerville Transportation Corridor (SPTC) grant.
- \$8,640 Decrease in Abatements for Radio maintenance based on historical actuals.

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### DEPARTMENT BUDGET SUMMARY – COMMISSARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	116,825	25,000	25,000	0
Miscellaneous Rev	313,402	0	0	0
Fund Balance	0	2,148,473	2,000,000	(148,473)
Total Revenue	430,227	2,173,473	2,025,000	(148,473)
Services & Supplies	475,421	1,114,000	1,096,700	(17,300)
Other Charges	1,893	0	0	0
Contingency	0	1,059,473	928,300	(131,173)
Total Appropriations	477,314	2,173,473	2,025,000	(148,473)
FUND 1118 COMMISSARY TOTAL	47,087	0	0	0

### MAJOR BUDGET CHANGES

#### Revenue

##### *Fund Balance*

(\$148,473) Decrease in projected Fund Balance available for use in FY 2026-27.

#### Appropriations

##### *Services and Supplies*

(\$17,300) Decrease due to adjustments across multiple objects to align the budget to actual costs.

##### *Contingency*

(\$131,173) Decrease in Contingency in the Commissary Fund based upon current projected use of funds.

### MISSION

The mission of the El Dorado County Sheriff's Office is to uphold the law through the investigation and enforcement of criminal and civil law, to provide leadership and law enforcement support to allied law enforcement agencies, to deliver consistent and humane treatment to those placed in our care and custody, and to perform these responsibilities in a manner that is responsive to the needs of our community and faithful to the Constitution of the United States and the Constitution of the State of California.

The vision of the Sheriff's Office is a modern approach to traditional law enforcement values, total enforcement on crime and criminals, and total care for victims, witnesses, and the community with professionalism through training and by example.

## PROGRAM SUMMARIES

### *Administration*

Sheriff's Administration is responsible for the overall management of the Sheriff's Office and includes key leadership positions such as the Sheriff, Undersheriff, Captains, Chief Fiscal Officer, and the Sheriff's Executive Assistant.

A critical component within Administration is the Sheriff's Fiscal Division, which is responsible for grant administration, accounting, budgeting, payroll, purchasing, legislative analysis, and contract administration, and is the County CalOES/FEMA Reimbursement liaison, ensuring proper financial recovery and compliance in emergency situations.

By providing strategic leadership and financial oversight, Administration ensures efficient and effective operation of the Sheriff's Office while maintaining fiscal accountability and compliance with local, state, and federal regulations.

### *Custody and Bailiff*

The Custody Division of the Sheriff's Office is responsible for the operation and security of the County's two adult custody facilities, located in Placerville and South Lake Tahoe. The Division manages inmate supervision, transportation, and housing while ensuring the safety and security of the facilities.

Key responsibilities include:

- Inmate Services – Supervision of inmates during court proceedings, transportation to other correctional facilities, and warrant services.
- Rehabilitation Programs – Offering work programs to support inmate rehabilitation and reintegration.
- Facility Operations – Overseeing Commissary services and ensuring inmates receive contracted medical care.
- Court Security – Providing security for courthouses across the County to maintain order and safety during judicial proceedings.

Through its commitment to safety, security, and inmate welfare, the Custody Division plays a crucial role in the County's law enforcement and correctional system.

### *Operations*

The Operations Division of the Sheriff's Office is responsible for countywide law enforcement patrol activities, ensuring public safety, and responding to emergencies. Patrol Services plays a key role in handling calls for service, investigating crimes, making arrests, and enforcing local, state, and federal laws. Deputies also assist other agencies during emergencies and provide critical public safety services throughout El Dorado County.

Key units and specialized teams within the Operations Division include:

- Crime Scene Investigators & Detective Units – Conducting investigations into criminal cases, narcotics offenses, and follow-up inquiries referred by Patrol Deputies, the District Attorney, and Probation Departments.

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- Specialized Enforcement Teams – Including SWAT, Bomb Squad, K-9, Search & Rescue, Dive Team, Crisis Negotiation Team, and the Interdiction Unit.
- Community & Outreach Programs – Such as the Homeless Outreach Team, School Resource Officers, Safeguarding Children through Healthy Initiatives, Education, Law Enforcement, and Deterrence (SCHIELD) Program, Reserves, Explorers, and Public Information Officer.
- Emergency & Tactical Services – Overseeing the Office of Emergency Services (OES), Unmanned Aerial Systems (UAS), and coordination with multi-jurisdictional task forces.
- Logistical & Operational Support – Managing the Sheriff’s substations, Fleet operations, and specialized response units.

With a focus on law enforcement, emergency response, and community engagement, the Operations Division plays a vital role in maintaining public safety and ensuring a strong law enforcement presence throughout El Dorado County.

### *Support Services*

The Support Services Division of the Sheriff’s Office provides essential administrative, technical, and operational support to ensure efficient law enforcement services. This Division oversees critical functions such as civil processes, records management, and property control, while also managing key infrastructure and technology for the department.

Key responsibilities and units within the Support Services Division include:

- Civil Unit – Responsible for processing and serving court documents, evictions, restraining orders, and wage garnishments.
- Records Unit – Managing public records requests, crime reports, and background checks to ensure compliance with legal and regulatory requirements.
- Property Unit – Handling evidence storage, lost and found property, and the return or disposal of items per legal guidelines.
- Coroner’s Office & Public Administration – Investigating unattended deaths and assisting with estate administration when necessary.
- Law Enforcement Training & Standards – Overseeing the Sheriff’s Training Section, Personnel, and the Background Investigative Unit.
- Technology & Communications – Maintaining the Radio Shop, Information Technology (IT) support, Radio Communications staff, Transparency Unit, and Dispatch.
- Operational & Specialized Units – Including Aviation, the Range/Armory, Concealed Carry Weapons (CCW) Unit, and the Honor Guard.
- Volunteer Programs – Coordinating with the Sheriff’s Team of Active Retirees (STAR) Program to enhance public safety efforts.

By ensuring the logistical, technological, and administrative functions of the Sheriff’s Office run smoothly, the Support Services Division plays a vital role in enhancing law enforcement operations and community service.

## BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	5,500,323	370,000	5,130,323	13.0
Bailiff	4,153,779	4,153,779	-	22.0
Custody	34,012,790	4,279,531	29,733,259	132.0

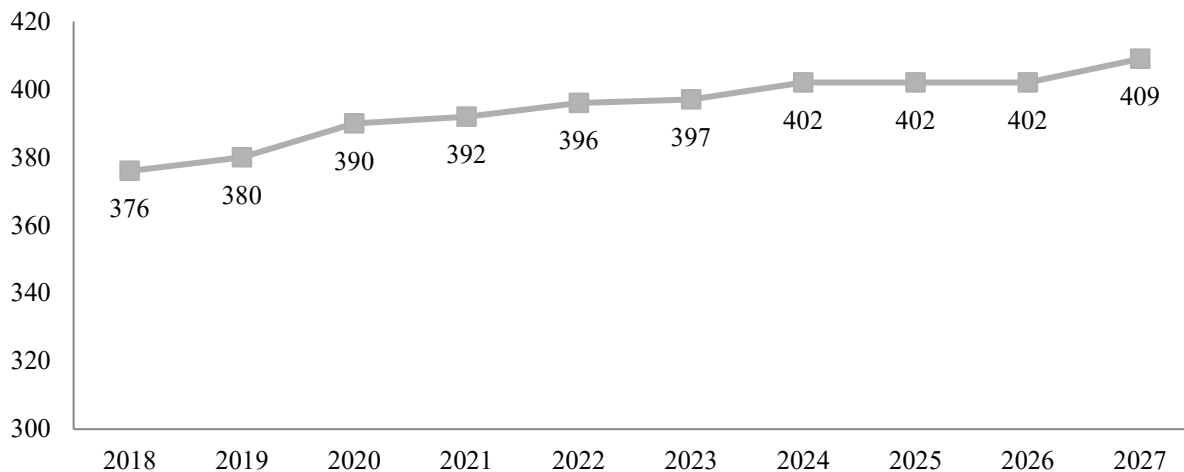
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Operations	53,362,724	17,697,801	35,664,923	158.0
Support Services	21,352,464	3,094,100	18,258,364	84.0
Commissary	2,025,000	2,025,000	-	0.0
<b>Total</b>	<b>120,407,080</b>	<b>31,620,211</b>	<b>88,786,869</b>	<b>409.0</b>

STAFFING TREND

The recommended allocation for FY 2026-27 is 409.0 FTE, a 7.0 FTE increase from the FY 2024-25 Adopted Budget. The Recommended Budget includes the addition of an unfunded 1.0 FTE Administrative Analyst Supervisor allocation to allow for a restructuring of the Fiscal Division within the Sheriff’s Office. It is anticipated that an allocation will be deleted in the Adopted Budget, offsetting this additional allocation.

The Jail Expansion is anticipated to be completed in December 2026. The staffing anticipated for the Jail expansion includes 1.0 FTE Sheriff’s Lieutenant, 1.0 FTE Sheriff’s Correctional Sergeant, and 7.0 FTE Sheriff’s Correctional Officers. After the adoption of the FY 2025-26 Budget, the Board approved the addition of 1.0 FTE Sheriff’s Correctional Sergeant and 5.0 FTE Sheriff’s Correctional Officers on January 10, 2026 (Legistar #26-0053) to begin the hiring process for an initial group of allocations for the expansion. The remaining allocations will be added in FY 2026-27 with the Adopted Budget or a Board item.



SOURCES & USES OF FUNDS

The Sheriff’s Office is primarily funded by General Fund discretionary revenues and a share of the Public Safety Sales Tax (\$12,429,200). The Office also receives grant funding from the Federal Department of Homeland Security, the State Department of Boating and Waterways, and other governmental agencies. The Sheriff’s Office receives \$500,000 annually as a result of the County’s agreement with the Shingle Springs Band of Miwok Indians.

The Sheriff’s Office also receives revenue from special revenue funds. The FY 2026-27 Recommended Budget includes the use of \$4,153,779 in revenues from the State of California Trial Court Security Account for security services provided to the Superior Court. This amount is not sustainable to continue based on the annual amount of revenue received from the state, which has led to the use of fund balance

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in the Trial Court Security Account to cover the costs of the unit. Future fiscal years will require a General Fund contribution unless legislation is passed at the state level to augment Court Security revenue.

Other uses of special revenue funds include \$973,000 from State Asset Forfeiture, \$864,000 from SLESF, \$704,192 from Public Health Realignment, \$450,000 from Cal-ID RAN Board, \$325,000 from Cal-MMET, \$200,000 from Opioid Settlement, \$172,000 from Rural Counties, \$110,000 from Civil Fees and Equipment, \$100,000 from SMUD Cooperative Agreement, \$100,000 from DNA Identification, \$42,000 from Custody Services, \$13,000 from Department of Justice Equitable Sharing, and \$7,100 from Treasury Department Equitable Sharing.

The Sheriff's Office budgeted use of Public Safety Realignment funds is approximately \$3.12 million in FY 2026-27. This includes recovery of 13% of the Office's overhead costs at \$221,258. Since FY 2023-24, the CFMG contract for Jail Medical Services has been administered by the Sheriff's Office instead of HHS. Approximately \$850,000 of the CFMG contract is funded by the Public Safety Realignment program.

The Inmate Welfare fund is budgeted at \$2,025,000, which includes \$1,096,700 in Services and Supplies for the benefit and educational needs of inmates and the operation of a commissary, and \$928,300 in Appropriation for Contingency.