



## COUNTY OF SONOMA

575 ADMINISTRATION  
DRIVE, ROOM 102A  
SANTA ROSA, CA 95403

### SUMMARY REPORT

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**Agenda Date:** 8/25/2026

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**To:** Sonoma County Board of Supervisors  
**Department or Agency Name(s):** Sonoma County Sheriff's Office  
**Staff Name and Phone Number:** Marta Llamas, 565-3928  
**Vote Requirement:** Majority  
**Supervisorial District(s):** Countywide

**Title:**

Annual Federal Equitable Sharing Agreement and Certification with the U.S. Department of Justice and the U.S. Treasury.

**Recommended Action:**

Authorize the Chairperson of the Board of Supervisors to execute an annual Federal Equitable Sharing Agreement and Certification with the U.S. Department of Justice and the U.S. Treasury, as timely annual reporting ensures eligibility for future funding derived from forfeited assets.

**Executive Summary:**

Upon execution of the Agreement and certification, the Sheriff's Office will be authorized to continue to participate in the Department of Justice Equitable Sharing Program. Through this program, the Department of Justice distributes an equitable share of forfeited property and proceeds to participating state and local law enforcement agencies that directly participate in an investigation or prosecution that result in a federal forfeiture. For example, if the Sheriff's Office investigates a narcotic trafficking case that is prosecuted federally, the Sheriff's Office will receive a proportionate share of any forfeited assets from the case.

Each year, the Sheriff's Office must submit an agreement and certification within 60 days of the close of its fiscal year. The Sheriff's Office must report all equitably shared funds received during the last fiscal year and how those funds were spent.

**Discussion:**

The action requested of your Board is an annual activity required since 1997. It allows the Sheriff's Office, when working with federal agencies to enforce federal criminal laws, to receive the County's equitable share of federal asset forfeiture proceeds. The U.S. Department of Justice and Treasury requires the Chairperson of the Board of Supervisors to execute an annual Federal Equitable Sharing Agreement and Certification that confirms the proceeds received are allocated as required by federal statutes and regulations established by the U.S. Department of Justice and Treasury. The Agreement sets forth the statutory and regulatory requirements for participating in the program, and the restrictions upon the use of federally forfeited case property, proceeds, and any interest earned. All shared assets are required to be used only for law enforcement purposes. Backfilling locally funded programs with the County's share of forfeitures is not allowed.

These laws and regulations require that:

1. Forfeited funds or property must be kept separate from state or other forfeitures.
2. A federal Equitable Sharing Agreement and Certification be filed annually with both agencies.
3. A record shall be maintained of the funds or property and any expenditures; and
4. Funds exceeding \$100,000 shall be audited annually.

The Sheriff's Office complies with all the above-mentioned laws and regulations. These funds are audited annually as part of the Single Audit of Federal Funds, which is performed by the Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office.

The forfeited proceeds received through the Equitable Sharing Agreement vary greatly year by year (from \$0 to several hundred thousand) as the receipt of funds is based on the resolution of specific court cases. Equitable shares allocated to a law enforcement agency such as the Sheriff's Office must bear a reasonable relationship to the agency's direct participation in the investigation or law enforcement effort resulting in the forfeiture. The U.S. Department of Justice ordinarily determines equitable shares by comparing the number of work hours expended by each agency participating in the seizure. Where the work hours alone do not reflect the contribution of a law enforcement agency, the U.S. Department of Justice considers qualitative factors in making a sharing allocation. When received, monies are placed into special asset forfeiture funds and must be used for law enforcement purposes only.

The Sheriff's Office received \$79,091 in federally forfeited funds in FY 2025-2026. This consisted of \$56,165 received from the DOJ and \$22,926 transferred from the Town of Windsor. Cities that contract law enforcement services through other agencies are not eligible to participate in the Equitable Sharing Program; therefore, the Town of Windsor transferred its remaining equitable sharing funds to the Sheriff's Office for inclusion in the Sheriff's Equitable Sharing Fund. In FY 2025-2026, \$57,092 was expended for the purchase and build-out of a vehicle to support the expansion of the Detention Division canine program. For the fiscal year end 2025-2026 the fund balances in the Department of Justice and the Treasury special funds are \$1,217,472.18 and \$39,180 respectively. Funds are held in two separate Special Revenue Funds as prescribed by the Guide to Equitable Sharing for State and Local Law Enforcement Agencies.

Due to the unpredictable nature of revenue receipts, consistent with permitted uses, the Sheriff's Office usually recommends these funds be used for critical one-time projects. Expenditure appropriations in asset forfeiture special funds are approved by the Board either through the Board's annual budget adoption process or through a separate Board Item, depending on the timing of the project requiring funding. Past examples include the replacement of the mobile command center, a project to bring Sheriff's radios in compliance with the State Department of Justice's encryption requirements and to improve interoperability functionality, computer aided dispatch (CAD) system, security enhancements for the property\evidence storage annex, the purchase of an oceangoing coastal patrol vessel, coastal resident deputy housing, the build-out of Sheriff's main office shell space to reduce reliance on leased office space, and the initial purchase of body worn cameras for Patrol deputies. For FY 26-27, the Sheriff's Office anticipates using forfeited funds for the implementation of the Jail Management System project. Additionally, funds may be used for other projects that meet forfeiture spending requirements, such as one-time costs related to expanding the Detention Division canine program.

In January 2015, the Attorney General announced that the Justice Department was taking an important step to prohibit federal agency adoptions of state and local seizures. This major state policy change to asset seizures

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has negatively impacted the level of proceeds that are distributed to local law enforcement which has resulted in fewer dollars coming to the County regardless of our level of investigation participation.

The Certification Report included with the Agreement requires an electronic signature by the Agency Head (the Sheriff) and the Governing Body Head (the Chair of the Board) to certify under penalty of perjury that the County understands its obligations under the Agreement and that the reported financial information regarding the County's receipt and expenditure of the funds is true and correct.

**Strategic Plan:**

N/A

**Racial Equity:**

**Was this item identified as an opportunity to apply the Racial Equity Toolkit?**

No

**Prior Board Actions:**

Board approval for the Federal Equitable Sharing Agreements and Annual Certification Reports for the past 28 years (1997 through 2025), most recently August 26, 2025.

**FISCAL SUMMARY**

**Narrative Explanation of Fiscal Impacts:**

Action on the Equitable Sharing Agreement does not have a direct fiscal impact on the current fiscal year budget. The Agreement allows the Sheriff's Office to participate in the Federal Equitable Sharing Program which may result in unanticipated revenue for the County. No funds were included in the FY 26-27 Adopted Budget. The Sheriff's Office will work with the County Administrator's Office to appropriate forfeiture funds as needed as part of the Consolidated Budget Adjustment process.

**Narrative Explanation of Staffing Impacts (If Required):**

N/A

**Attachments:**

Equitable Sharing Agreement and Certification  
EQS-Guide  
Accompanying Cover Letter

**Related Items "On File" with the Clerk of the Board:**

N/A