



SONOMA COUNTY SHERIFF'S OFFICE

EDDIE ENGRAM
Sheriff-Coroner

FY 24-25 Inmate Welfare Trust Fund Annual Report

The Inmate Welfare Trust Fund Annual Report serves to meet the requirement outlined in the California Penal Code, Section 4025(e) which requires that an itemized report of trust fund expenditures be submitted annually to the Board of Supervisors.

The Sheriff's Office oversees the operation of two separate trust funds: the Inmate Welfare Trust Fund (IWT) and the Jail Stores Trust Fund (JST). The IWT holds funds used for the benefit, education, and welfare of incarcerated persons confined within the County jail and is managed by the Inmate Welfare Trust Committee. The JST was established as the operating fund for the jail commissary, the profits/commission from which are deposited into the IWT. This Annual Report describes internal and external factors that impacted the Trust budgets and commissary operations in FY 24-25 and provides a detailed lists of revenue and expenditures in Exhibits A and B.

The following factors affected the Trusts in FY 24-25:

- In FY 24-25 there was a decrease in revenue over the prior year for the IWT. This was due in part to issues with the implementation of the video visitation system, and a recent FCC ruling where commission on Video Visitation on tablets was eliminated.
- Interest earned on the IWT fund balance has remained higher than normal. For comparison, total interest revenue for FY 24-25 was \$58,708. In FY 23-24 \$50,696 was recorded, and in FY 22-23 \$27,817 was recorded.
- Tablets are offered at no cost to the IWT. In FY 24-25, 575 tablets were made available to incarcerated persons. The tablet commission for entertainment and texting averaged \$10,510 per month in FY 24-25, which is a 78% increase from FY 23-24, when the average commission for these services was \$5,910 per month.
- Since the beginning of FY 24-25, staffing levels at the Main Adult Detention Facility have improved, allowing program efforts, paid for by the IWT, to begin returning to pre-pandemic levels.

- The IWT reimburses for two Detention positions: the Programs Correctional Deputy (CD) and the Programs Administrative Aide. During FY 23-24, the Programs CD supported the Program unit on a part-time basis, working only on Tuesdays and Thursdays, which resulted in lower staffing costs totaling \$171,304. However, in FY 24-25, the facility was fully staffed, and the Programs CD returned to a full-time role within the Programs unit. Consequently, staffing costs for this position increased to \$244,433 in FY 24-25.
- Since transitioning to a contracted vendor, staffing costs for the Detention Assistants performing commissary-related tasks which have been charged to the JST are increasing at a higher rate than revenue earned from the Commissary. In FY 24-25, staff time for commissary tasks represented the JST's highest expense, totaling \$146,906.
- Commissary operations have been outsourced to a contractor since March 2022, with FY 22-23 marking the first full year of recorded commissary commissions, totaling \$445,728. These commissions declined to \$417,893 in FY 23-24 and further decreased to \$403,239 in FY 24-25. This downward trend appears to correlate with a higher indigent population in the facility. Most of the items available in the Indigent Commissary are deemed essential items and are therefore non-commissionable.
- Year-end profit transfers from the JST to the IWT amounted to \$298,496 in FY 23-24 and decreased to \$210,673 in FY 24-25. The decline in the FY 24-25 transfer was due to increased staffing costs and a change in how Strategic Inmate Management (SIMs) Incentives are recorded—now charged to the JST instead of the IWT, increasing JST expenses, which reduces overall JST profits. To maintain a fund balance of \$25,000 in accordance with Trust guidelines, an initial profit transfer of \$187,704 and a subsequent profit transfer of \$22,969 were made in July 2025.

Inmate Welfare Trust Fund (IWT) FY 24-25 Financial Summary

The incarcerated population continues to be lower than pre-pandemic levels. In FY 24-25, the average daily population (ADP) was 716 compared to 1,073 in FY 18-19.

Revenue: As in prior years, revenue for this fund was generated from the following sources: interest earned on the fund balance, the annual commissary commission received from the JST, jail sign board revenue, and a limited commission from bail bond services. As outlined below, revenue generated in the IWT is primarily used to support programs for incarcerated persons.

Expenditures: Funds from the IWT are allocated across three primary categories, all aimed at enhancing the welfare, education, and rehabilitation of incarcerated persons confined within the County jail, and:

- **Programs for Incarcerated Persons:** This category funds a wide a range services, including educational, vocational, literacy, legal, recreational, and support programs. It also covers related materials and supplies such as books, religious accessories, school and art supplies, and recreational equipment like basketballs.

- **Salary & Benefits for Two Sheriff's Office Staff:** The IWT supports salaries and benefits of the Programs CD and Programs Administrative Aide. Under the direction of the Programs Sergeant, these staff members collaborate with community partners and detention staff to deliver academic classes, support services, and activities within the housing modules and classrooms. Their responsibilities include coordinating the year-round accredited high school GED program and SRJC college courses; purchasing materials tailored to diverse reading levels, interests, languages, and faiths, and sourcing entertainment and recreational equipment. These positions also facilitate voting access for incarcerated persons during November elections and manually track and calculate performance milestone credits earned for early release, in alignment with AB 1597.
- **Other Services & Supplies:** This category includes a variety of essential items and services such as televisions, cable service, newspaper subscriptions, incentives for positive behavior, biannual Trust audits, copier leases and office supplies for Programs staff and the charter high school. It also covers biannual Trust audits, intake bags, and commissary items for indigent persons.

In FY 24-25, the IWT generated \$500,183 in revenue - including a \$210,673 JST transfer - and incurred \$598,724 in expenditures, resulting in a net cost of \$98,541. The fiscal year ended with a fund balance of \$1,241,404.

INMATE WELFARE TRUST	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Revenue	\$ 291,313	\$ 357,451	\$ 527,201	\$500,183
Expenditures	\$ 548,251	\$ 408,362	\$ 542,739	\$598,724
Net Cost	\$ 256,938	\$ 50,911	\$ 15,538	\$98,541

Exhibit A provides a detailed summary of FY 24-25 IWT revenues and expenditures. Please note that the listed expenditures do not represent all programs services provided to incarcerated persons – it represents only IWT-funded program services.

Jail Stores Trust Fund (JST) FY 24-25 Financial Summary

Revenue: Historically, JST revenue has been generated from commissary sales, vending sales, and prior year revenue. Vending sales were eliminated with the closure of the North County Detention Facility in November 2020.

Expenditures: JST expenditures are detailed below:

- **Payroll for Sheriff's Office Staff (Commissary Hours):** With the transition to the new commissary system, staff are no longer responsible for ordering and stocking merchandise or processing and packaging commissary orders. However, staff continue to deliver biweekly commissary orders, resolve any issues related to missing or damaged products, and facilitate credit adjustments as needed.

- **Miscellaneous Expenses:** These may include administrative overhead, equipment maintenance, biannual audits, County ISD charges for one computer, a copier lease, office supplies for the store, and Strategic Inmate Management (SIM) Incentives.
- **Operating Transfer to the Inmate Welfare Trust:** A transfer of funds to the IWT occurs at the end of the fiscal year. A supplemental operating transfer may be made when the fund balance reaches the specified threshold, in accordance with the Trust policy.

In FY 24-25, the JST generated \$408,238 in revenue and recorded \$419,546 in expenditures, which included two transfers totaling to \$210,673 to the Inmate Welfare Trust, resulting in a net cost of \$11,308.

JAIL STORES TRUST	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Revenue	\$ 960,493	\$ 423,494	\$ 429,201	\$408,238
Expenditures	\$ 904,255	\$ 422,789	\$ 540,815	\$419,546
Net Cost	\$ (56,238)	\$ (704)	\$ 111,614	\$11,308

Exhibit B provides a detailed summary of JST revenue and expenditures for FY 24-25.

EXHIBIT A
Inmate Welfare Trust Fund Annual Report
Fiscal Year July 1, 2024 – June 30, 2025

Beginning Fund Balance		\$1,339,945
REVENUE		
Interest on Pooled Cash		58,708
Unrealized Gain / (Loss)		17,711
Commission Revenue		105,104
Civil Process Services (jail sign board advertising)		58,770
Charges for Services (kiosk commission)		241
Miscellaneous Revenue		14,550
Cancelled/Stale Dated Warrants		866
Prior Year Revenue Miscellaneous		33,558
Transfer In from Jail Stores Trust		210,673
Total Revenue		\$500,183

EXHIBIT A (continued)
Inmate Welfare Trust Fund Annual Report
Fiscal Year July 1, 2024 – June 30, 2025

EXPENDITURES		
Services and Supplies		
	Maintenance – Equipment	1042
	Other Professional Services (Cable TV at Main Adult Detention Facility)	10,064
	Rents and Leases – Equipment (Copier for Programs and Charter High School)	6,169
	Training/Conference Expenses (CA Jail Programs Assoc conf.)	517
	Office Supplies (for Programs Office/Assets)*	2,309
	Books/Media/Subscriptions (Press Democrat/Penal Code Books)	15,427
	Minor Equipment/Small Tools (TVs)	7,140
	Software Renewal/Licensing	1,497
	Support and Care of Persons (Indigent Commissary, Intake bags)	42,922
	Total Services and Supplies	\$87,087
County Services Charges		
	Programs Correctional Deputy	244,433
	Programs Administrative Aide	172,918
	Total County Services Charges	\$417,351
Inmate Education		
	CA Parenting Institute (Anger Mgmt, Parenting)	5,016
	Friends Outside (Inmate and Family Support)	22,403
	Goodwill (Job Skills Training)	11,408
	Legal Research Associates (Law Library Services)	31,000
	Bucklew Programs (Family Support Groups)	5,358
	Global Tel-Link/ViaPath (Breaking Free)	6,312
	Tatiana Harrison (ESL Services)	9,990
	Warrior 1 Yoga (Yoga Services)	2,800
	Total Inmate Education	\$ 94,286
	Total Expenditures	\$ 598,724
	Beginning Fund Balance	\$ 1,339,945
	Ending Fund Balance	\$ 1,241,404
	Change in Fund Balance	\$ (98,541)

EXHIBIT B
Jail Stores Trust Fund Annual Report
Fiscal Year July 1, 2024 – June 30, 2025

Beginning Fund Balance		\$36,308
REVENUE		
	Unrealized Gain / (Loss)	4,230
	Commissary Commission (full year)	403,239
	Commissary Sales (indigent credits)	769
Total Revenue		\$408,238
EXPENDITURES		
Commissary Merchandise		
	Office Supplies	(43)
Total Merchandise Expenditures		(\$43)
Operating Expenditures		
	Administrative Overhead	35,652
	Commissary Staff Payroll	146,906
	Rents and Leases – Equipment	2,491
	ISD Baseline Services	2,526
	Memberships	100
	Other Supplies (SIMs & Incentives)	21,240
Total Operating Expenditures		\$208,915
Operational Transfer		
	Transfer to Inmate Welfare Trust	210,673
Total Operational Transfer		\$210,673
Total Expenditures & Operating Transfers		\$419,546
Beginning Fund Balance (Incl. \$25k Reserve)		\$36,308
Ending Fund Balance		\$25,000
Change in Fund Balance		(\$11,308)