



LASSEN COUNTY SHERIFF'S OFFICE

1415 Sheriff Cady Lane Susanville, CA 96130

Administration

Phone (530) 251-8013

Fax (530) 251-2884

Dispatch

Phone (530) 257-6121

Fax (530) 257-9363

Civil

Phone (530) 251-8014

Fax (530) 251-2884

Adult Detention Facility

Phone (530) 251-5245

Fax (530) 251-5243

John McGarva
Sheriff - Coroner

To: Lassen County Board of Supervisors

From: John McGarva, Sheriff-Coroner

Jm #101

Agenda Date: December 16, 2025

RE: Encumbering of additional grant funding for JAG Program

Subject: The Lassen County Sheriff's Office is requesting to encumber the grant received for the purchase of equipment.

Discussion: In October, the Sheriff's Office received funding in the amount of \$21,915.00 for the purchase of equipment for the Byrne/JAG federal grant program. This grant augments our needs for equipment to the existing program that provides prevention and education to the students of Lassen County. The Sheriff's Office needs to encumber the amount of \$21,915 to budget unit 182-0544. The Board already authorized the reception of such grants from the Byrne/JAG program in 2023.

Fiscal Impact: Increase of revenue to Budget Fund 182-0844 in the amount of \$21,915.00.

Recommended Action: 1) Approve the increase of revenue in the amount of \$21,915.00 to Budget Fund #182-0544 and/or 2) provide direction to staff.

FISCAL YEAR 2025-26 ESTIMATED**Summary**

Fund: 182
Department : SHERIFF
Budget Unit Name: JAG/ Public Safety
Budget Unit Number: 544

Account Name		FY2022/23 Adopted	FY2023/24 Adopted	FY2024/25 Requested	FY2025/26 Requested
Total FTE Employees					
Salaries & Benefits	\$	161,782	\$ 100,406	\$ 106,902	\$ 86,618
Services & Supplies	\$	143,114	\$ 143,301	\$ 143,422	\$ 247,227
Other Charges					\$ 73,108
Capital Outlay	\$	-	\$ -	\$ -	\$ -
TOTAL BUDGET REQUEST	\$	304,896	\$ 243,707	\$ 250,324	\$ 406,953
Revenues Available	\$	271,259	\$ 231,506	\$ 238,094	\$ 406,953
Fund Balance (if applicable)	\$	-	\$ -	\$ -	\$ -
TOTAL REVENUES AVAILABLE	\$	271,259	\$ 231,506	\$ 238,094	\$ 406,953
NET GENERAL FUND REQUIRED	\$	-	\$ -		\$ -

ACCOUNT	ACCOUNT NAME	FY2022/23 Actual	FY2023/24 Adopted	FY2024/25 Adopted	FY2025/26 REQUEST
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**182 PUBLIC SAFETY
0544 JAG**

3000100	SALARIES & WAGES	105,187	59,383	65,125	51,619
3000102	UNIFORM ALLOWANCE	720	480	480	480
3000105	CELL PHONE ALLOWANCE				
3000110	OVERTIME	1,000			2,000
3000130	EXTRA HELP				
3000160	FURLOUGH SAVINGS				
3000161	VACANCY SAVINGS				
3000200	RETIREMENT	9,414	5,635	6,180	4,790
3000202	MEDICARE	1,525	861	944	748
3000204	PERS MEMBER				
3000205	PERS UNFUNDED LIABILITY	10,713	14,303	14,303	7,631
3000210	SOCIAL SECURITY	6,522	3,682	4,038	3,200
3000300	GROUP INSURANCE - HEALTH	6,930	3,780	3,780	4,980
3000310	FLEX PLAN / CAFETERIA PLAN	15,268	8,328	8,328	8,328
3000320	GROUP INSURANCE - DENTAL	720	480	480	480
3000330	GROUP INSURANCE - LIFE	255	139	139	139
3000400	WORKERS COMPENSATION INSURANCE	2,102	1,455	1,755	871
3000401	WORKERS COMP EXPERIENCE LOSS				
3000501	OTHER POST EMPLOYMENT BENEFITS	1,426	1,880	1,350	1,350
3000510	UNEMPLOYMENT				
3000520	RETIREEES GROUP INSURANCE				
3000750	YE SALARIES AND EMPLOYEE BENEFITS				
	SALARIES AND EMPLOYEE BENEFITS	161,782	100,406	106,902	86,618

3001100	CLOTHING				
3001200	COMMUNICATIONS				
3001500	INSURANCE	1,130	1,044	1,394	905
3001700	MAINTENANCE - EQUIPMENT		1,600	1,600	20,824
3002200	OFFICE EXPENSE	6,000	3,250	3,250	22,632
3002201	POSTAGE				
3002300	PROFESSIONAL AND SPECIALIZED SERVICES	10,100	12,189	12,189	33,000
3002302	IT DIRECT BILL	6,750	5,000	7,000	7,000
3002400	PUBLICATIONS AND LEGAL NOTICES				
3002600	RENTS AND LEASE				
3002701	NON CAPITAL				15,000
3002800	SPECIAL DEPARTMENTAL EXPENSE	3,200	12,934	3,245	22,790
3002801	COUNTY WIDE ALLOCATION PLAN	12,934	3,245	8,705	7,217
3002900	TRANSPORTATION AND TRAVEL		1,860	1,860	1,000
3002900	TRANSPORTATION AND TRAVEL				
3002901	CONFERENCES AND TRAINING		16,778	18,778	
3003000	UTILITIES- Gas		2,000	2,000	2,700
3003010	UTILITIES - LIGHTS				
3005200	CONTRIBUTIONS	103,000	83,401	83,401	114,159
	SERVICES AND SUPPLIES	143,114	143,301	143,422	247,227

3006200	EQUIPMENT				73,108
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FIXED ASSETS

3007000	OPERATING TRANSFER OUT				73,108
	OPERATING TRANSFERS OUT				

JAG FUNDING	304,896	243,707	250,324	406,953
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FTEs	2.00	2.00	2.00	2.00
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REVENUES

Budget Unit Name: JAG/ PUBLIC SAFETY

Fund: 182

Budget Unit #: 544

Account	Account Name	Description	Actual FY2022/23	Budget FY2023/24	Estimated FY2024/25	Estimated FY2025/26
2003000	INTEREST					
2006200	STATE-OTHER	2020	269,473	231,506	238,094	406,953
2006200	STATE-OTHER office of Edu	2021				
2012200	OPERATING TRANSFER IN					
2011200	MISCELLANEOUS		1,786			
2007200	FEDERAL					
TOTAL			271,259	231,506	238,094	406,953

POS NO.	NAME	POSITION TITLE	Review Date	Month of Step Increase	BU	RG	CODE	STEP	MO	NEW STEP	MO	COST OF NEW STEP	Lv	FTE	LOVI POST	1st MON SAL	2nd MON SAL	YRLY SAL	RETIRE- MENT	PERS PLAN NO.	UNIF ALLOW	SAFETY MISC 2	SOC SEC 3000210	MED- CARE	HLTH PLAN NO.	INSURANCE FILE#	CHLT 3000370	LIFE 3000330	OPEB HEALTH 3000501	CELL PHONE ALLOW	OT HE R	TOTAL \$&B	
182 NEW		PUBLIC SAFETY JAG																															
0416	Coml, Jessica	CEO			POA	15	POA15	C	10	D	2	400	0.000	1.00	0.00	4,268	4,468	51,619	4,790		1	240	2	3,200	748	10	4,980	8,328	240	139	1,350		75,636
4012	Vacant	CSO			POA	15	POA15	C	6	D	6	0	0.000	0.00	0.00	4,268	4,468	0	0		1	240	2	0	0	10	0	0	240	0	0		480
													1.00			0	0	51,619	4,790		480		3,200	748	20	4,980	8,328	480	139	1,350	0	0	76,116

BOARD OF STATE AND COMMUNITY CORRECTIONS

Financial Invoice Form: BSCC 201 (Revised 04/2020)

Purchase Authority

Purchase Order:

Program: JAG

Please Note: The California State Contractor must send all checks directly to the address listed in the "BSCC Vendor Data" section at the bottom of this invoice.

Grantee: Lassen County Sheriff's Office

Lead Public Agency: Lassen County Sheriff's Office

Contract #: 1204-23

Term: 6/1/2023 TO 12/31/2026

Invoicing Frequency Quarterly

Invoice #: 10

Reporting Period: 7/1/2025 TO 9/30/2025

Due: 11/15/25

Final Invoice (Y/N): No

Line Items	Budget	Prior Expenditures	This Reporting Period	Balance
Salaries & Benefits	\$ 200,338	\$ 58,760	\$ 17,587	\$ 123,991
Services & Supplies	\$ 47,839	\$ 11,083	\$ 6,232	\$ 30,524
Professional Services	\$ 292,598	\$ 154,621	\$ 23,818	\$ 114,159
NGO Subcontracts	\$ -	\$ -	\$ -	\$ -
Equipment / Fixed Assets	\$ 54,750	\$ -	\$ -	\$ 54,750
Data Collection, Reporting & Evaluation	\$ 33,000	\$ -	\$ -	\$ 33,000
Other	\$ 20,498	\$ 1,265	\$ -	\$ 19,233
Indirect Costs	\$ 9,735	\$ 354	\$ -	\$ 9,381
TOTAL	\$ 658,758	\$ 226,083	\$ 47,637	\$ 385,038

Project Income	Income reported to date	\$ -	Prior allocated income	\$ -	This Period	\$ -	Unallocated income balance
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Grant funds expended to date: \$ 273,720

Grant funds claimed this period: \$47,637

Percentage Grant \$\$ expended to date:

Line Items	Current Budget	Available Budget	Changes (+/-)	Modified Budget
Salaries & Benefits	\$ 271,092	\$ 212,332	\$ (70,754)	\$ 200,338
Services & Supplies	\$ 31,835	\$ 20,752	\$ 16,004	\$ 47,839
Professional Services	\$ 292,598	\$ 137,977	\$ -	\$ 292,598
NGO Subcontracts	\$ -	\$ -	\$ -	\$ -
Equipment / Fixed Assets	\$ -	\$ -	\$ 54,750	\$ 54,750
Grant Collection, Reporting, & Evaluation	\$ 33,000	\$ 33,000	\$ -	\$ 33,000
Other	\$ 20,498	\$ 19,233	\$ -	\$ 20,498
Indirect Costs	\$ 9,735	\$ 9,381	\$ -	\$ 9,735
TOTAL	\$ 658,758	\$ 432,675	\$ -	\$ 658,758

JUSTIFICATION FOR MODIFICATION (leave field blank if no changes to that line item)	
Salaries & Benefits:	<p>We have been unable to spend the funds awarded to us for the current Grant period under salaries and benefits due to unforeseen staffing changes that left us with a youth service officer position left unfilled for about a year and a half. In August 2023 one of our Youth Services Officers with the Sheriff's Department left to pursue another career opportunity. At that time the position was flown, but due to our Lassen County Sheriff and office manager both announcing retirement at that time, it was determined that we did not have the staff available to fill that position at the time. Once a new sheriff and office manager were hired and in place the position was flown again and new staff was hired and started in September 2024. Unfortunately, this staff member left after only 3.5 months and the position had to be flown again. Our new Youth Services Officer was hired and started with us in May 2025. As a result of this position being vacant for so long it has left us with a surplus of funding that we will not otherwise be able to use by the end of our grant period and is why we are requesting to move the surplus of funds to the line items for Equipment and to Services and Supplies so we may effectively use this funding on other needs for our Youth Services Office.</p>
Services & Supplies:	<p>We would like to replace the stickers on our two sheriff vehicles as the current stickers are sun bleached, cracked, and peeling off. Approximately \$1,700 to replace both vehicles stickers.</p> <p>We would like to replace the sign on our Youth Services Office/Classroom due to the current one being sun bleached and no longer legible. The youth prevention program has a stand alone, grant funded, office/classroom that is solely used for prevention and education services in Lassen County. Approximately \$3,404 for the new sign.</p> <p>We would like to replace the following items that are no longer in working order due to years of use: Floor rugs x 5 (1 for each entrance door, 1 for kitchen area, and 2 for the male and female restroom), industrial toilet x 2 (1 for each restroom male and female), wagon x 1, portable tables for community events x4 The youth prevention program has a stand alone, grant funded, office/classroom that is solely used for prevention and education services in Lassen County. Approximately \$3,500 for all items above.</p> <p>We would like to paint the outside of our building due to years of weather. The youth prevention program has a stand alone, grant funded, office/classroom that is solely used for prevention and education services in Lassen County. Approximately \$4000 to paint the exterior of the building.</p> <p>We will be doing a classroom supply order for the next school year approximately \$1,500 for classroom supplies including printer paper, colored card stock, markers, crayons, pencils, pens, dry erase markers, hanging folders, file folders, post it notes, staples, paper clips, binders, binder clips, laminator, laminator sheets, labels for label maker, etc.</p> <p>We would like to use the line item for office furniture to replace the 3 desks stands and office chairs in our office that was approved in our grant award. The youth prevention program has a stand alone, grant funded, office/classroom that is solely used for prevention and education services in Lassen County. Approximate cost to replace desk stands and office chairs is \$1,900.</p>
Professional Services:	

NGO Subcontracts:	
Fixed Assets/Equipment	<p>We have previous approval for an 85 inch smart tv, the expenditure is approximately \$3600. We already have allocated \$3350 and are adding \$250 for the balance.</p> <p>We would like to replace the classroom tables and chairs in our office due to the current ones being old and falling apart after years of use, and adding a storage armoire for classroom supplies. Approximately \$14,000.</p> <p>We would like to purchase a radio x 2 for both of our vehicles as we are often in the field and have no cellular reception in the areas that we teach in our county and need to be able to communicate with our dispatch team. In addition to the car radios we would like to purchase 3 handheld radios for our office for our youth services officers to take into the field to be able to reach our dispatch team while not in the vehicles and in classrooms/schools in areas where we have no reception for youth officer safety. Cost for the 2 car radios plus 3 hand held radios is approximately \$30,000.</p> <p>We will be upgrading our office computers. We are currently using surface pros that are now outdated and need to be replaced as they no longer work properly, the cost for new computers is approximately \$10,500.</p>
Data Collection, Reporting, & Evaluation:	
Other (include travel costs):	
Indirect Costs:	

PERSON PREPARING REPORT

Niki Jarrell, Youth Services Officer
Name, Title

530-251-2645
Phone

njarrell@co.lassen.ca.us
Email

8/26/2025
Date

AUTHORIZED FINANCIAL OFFICER

I hereby certify that I am the authorized financial officer of the herein named agency. I further certify that I have not violated any of the provisions of Section 1090 of the Government Code in incurring the expenditures reported in this invoice, nor in any other way; that Sections 1090 through 1096 of the Government Code will not be violated in any way in the expenditure of funds pursuant to this invoice; that statement of funds above is true, correct, and in accordance with program provisions in all respects; and that all expenditures submitted after the expiration date of this contract are for the purpose of substantiating obligations legally incurred during the contract period. Furthermore, by submitting this invoice, I acknowledge that it must adhere to all of the requirements in the BSCC Grant Administration Guide, including any updates to the Guide during the term of the grant agreement.

Becky Kuhns, Account Tech Financial Assistant
Name, Title

530-251-8085
Phone

8/26/2025

Date:

BK

Please initial here to certify the submission of this budget modification.

BSCC USE ONLY

Date Received: 8/26/2025

Approved By:

Ian Silva

Date: 9/12/2025