AGENDA STAFF REPORT

Control: 26001726

MEETING DATE:	11/03/2026
LEGAL ENTITY TAKING ACTION:	Board of Supervisors
BOARD OF SUPERVISORS DISTRICT(S):	District 2 and District 3
SUBMITTING AGENCY/DEPARTMENT:	Sheriff-Coroner
DEPARTMENT CONTACT PERSON(S):	Nathan Wilson, 714-647-1833 Candice Aubuchon, 714-939-4848

SUBJECT: Inmate Welfare Fund FY 2025-26 Revenue and Expenditure Reports

CEO CONCUR	COUNTY COUNSEL REVIEW	CLERK OF THE BOARD
Concur	Approval not required	CONSENT CALENDAR 3 Votes Board Majority

Budgeted: N/A	**Current Year Cost:** N/A	**Annual Cost:** N/A
Staffing Impact: No		**Sole Source:** No
Current Fiscal Year Revenue: N/A	**Funding Source:** N/A	**County Audit in Last 3 years:** No
Levine Act Review Completed? N/A		

Prior Board Action: 11/4/2025 #1, 11/19/2024 #4, 10/31/2023 #3, 11/29/2022 #5

RECOMMENDED ACTION(S):
Receive and file the FY 2025-26 annual Inmate Welfare Fund Revenue and Expenditure Reports.

SUMMARY:
Acceptance of the FY 2025-26 annual Inmate Welfare Fund Revenue and Expenditure Reports allows the Sheriff-Coroner Department to meet the requirements of the Penal Code assuring the appropriate use of inmate welfare funds.

BACKGROUND INFORMATION:
As required by Penal Code Section 4025(e), the Sheriff-Coroner Department (Sheriff) is submitting the annual report on Inmate Welfare Fund revenues and expenditures for Board of Supervisors (Board) review. The report is for the period of July 1, 2025, through June 30, 2026, (FY 2025-26). Consistent with the Penal Code, Inmate Welfare funds were expended for the benefit, education and welfare of the inmates confined in the Orange County jails. The revenue sources for the Inmate Welfare Fund include commission earned on the inmate tablets and telephone system in the jails, administration cost reimbursement from inmate communication service provider Global Tel*Link Corporation dba ViaPath Technologies ("ViaPath"), educational reimbursement from the State of California for provision of classes to inmates, Commissary warehouse space rental revenue, interest income and other miscellaneous sources.

The revenue resides within the Inmate Welfare Fund to be used for the benefit, education and welfare of the inmates confined in the Orange County Jails. The included FY 2025-26 Revenue Report shows revenues at $3,718,451; FY 2025-26 Expenditure Report shows expenses at $4,361,621; the decrease for the fund is $643,170. This is due to a freezer replacement. For FY 2024-25 and FY 2025-26, all books were purchased and provided with CEO special funds.

The Inmate Welfare Fund is a special revenue fund where funds not used within the FY remain in the fund balance to be used in future periods. Funds are used for the salaries and benefit costs and are included in the Inmate Welfare Fund Expenditure Report. Additionally, a list of job classifications and salaries of Programs and Re-Entry Services of staff assigned to assist inmates from the time the inmates enter the jail facility to the time they are released, is added based on a prior directive given by the Board, (see Attachment C - Budget Code 144 - Job Classification Descriptions Information FY 2025-26).Previously, the Board accepted and filed Inmate Welfare Fund Revenue and Expenditure Report as shown in the table below:

Board of Supervisors (Board) Approved	Fiscal Year
10/20/2020	FY 2019-20
10/19/2021	FY 2020-21
11/29/2022	FY 2021-22
10/31/2023	FY 2022-23
11/19/2024	FY 2023-24
11/4/2025	FY 2024-25

FINANCIAL IMPACT:
N/A

STAFFING IMPACT:
N/A

REVIEWING AGENCIES/DEPARTMENTS:
N/A

ATTACHMENTS:
Attachment A - FY 2025-26 Inmate Welfare Fund Revenue and Expediture Report
Attachment B - California Penal Code Section 4025
Attachment C - Budget Code 144 - Job Classification Descriptions Information FY 2025-26