



Budget and Financial Overview

Eunice Ramos, CFO

February 15, 2024

Objectives

- Fiscal Services Division
- General Management System
- Five-Year Financial Forecast
- Operational Plan
- Sheriff's Department Budget
- Evaluation and Accountability
- Inventory, P-card and Travel
- Donations
- Year End
- Audits
- Emergency Response

Fiscal Services Division Organizational Chart

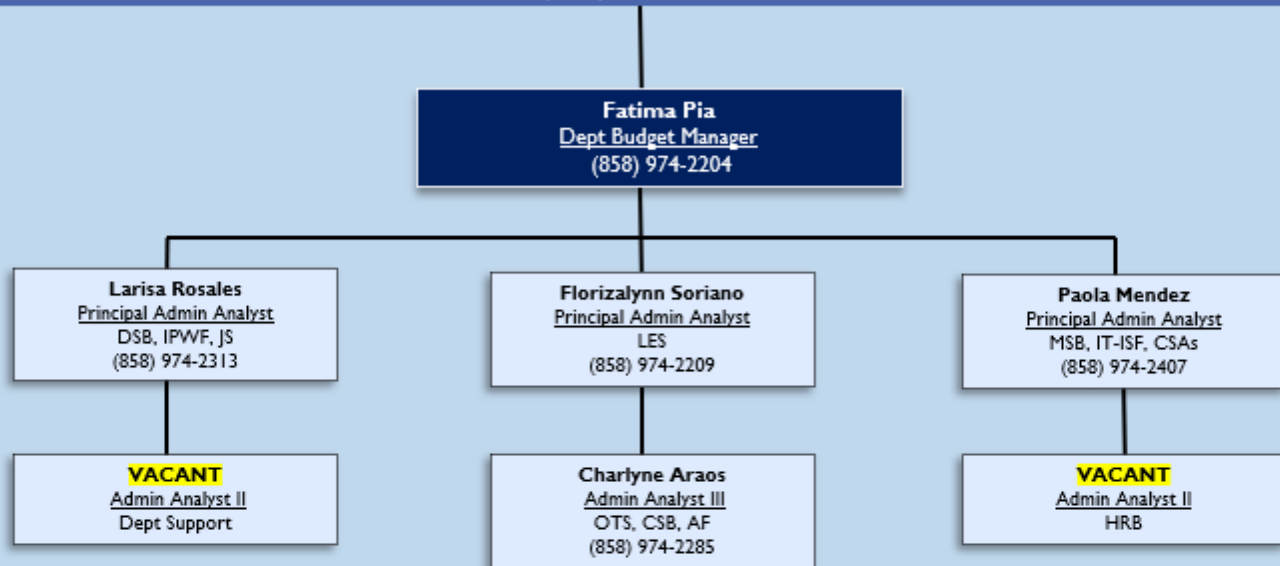
Provides fiscal support to the Department. Provides a liaison between the Sheriff's Department and the County's Public Safety Group, Auditor and Controller, Office of Financial Planning, and Department of Purchasing and Contracting





SHERIFF'S BUDGET AND REVENUE MANAGEMENT

Kalia Johnson, Finance Officer
(858) 974-2224



"To provide quality fiscal management, analyses and planning, enabling the Department to deliver superior public safety services for our communities"

Budget & Revenue Management

- Develop and monitor the Sheriff Department's budget
- Prepare the annual Five-Year Financial Forecast to assist the Department and County of San Diego in providing long range financial planning
- Prepare quarterly fund balance reports to the Board of Supervisors that provide projections of where the Department will end the year financially
- Interpret and analyze State legislation and the State budgets to determine the fiscal impact on the department
- Review all Board Letters and preparation of all Board letters not related to grants, contracts or procurement

Budget & Revenue Management

- Develop Expenditure and Overtime Reports to aid each bureau in the management of their budget
- Conduct financial analysis of proposed programs and any position modifications (add/delete/re-class)
- Develop disaster claims and prepare all supporting documentation; coordinate and review mutual aid claims and respond to audits
- Maintain the POETA Guide to include adding/deleting Projects, Orgs, and Tasks based on organizational changes
- Projects requested by bureaus



SHERIFF'S FINANCIAL SERVICES DIVISION

Christie Miller, Finance Officer
(858) 974-2235

Putheara Khy
Admin. Analyst III
Detention, Financial Reporting,
& Special Funds
(858) 974-2172

VACANT
Sr. Accountant
Accounts Receivable, Cost Accounting,
& Court Services Billing
(858) 974-2234

Voltaire "Volt" Robles
Principal Accountant
Accounts Payable,
Asset Management, P-Card, & Travel
(858) 974-2373

Monica Morales
Assoc. Accountant
Detention Accounting
(858) 974-2194

VACANT
Staff Accountant
IPWF, AF, Spc. Funds
Petty Cash, RCS
(858) 974-2308

Freweini "Fran" Berhe
Assoc. Accountant
AR, General Accounting, Courts
(858) 974-2372

Teresa Bagalawis
Staff Accountant
Cost Accounting & Supplies
(858) 974-2390

Claudia Castro*
Admin. Analyst II
CA, ME, & Travel
(858) 974-2219

Melisa Festin*
Admin. Analyst II
AP, P-Card
(858) 974-2192

Jana Cole
Accounting Technician
Detention Accounting
(858) 974-2231

Leticia "Lety" Love
Accounting Technician
IPWF, AF, RCS
(858) 974-2193

Lynn Rivera
Accounting Technician
Court Services, Deposits
(858) 974-2168

Rima Salloum
Account Clerk Specialist
Cost Accounting
(858) 974-2715

Samuel Festin
Accounting Technician
Travel
(858) 974-2203

Alicia Reinart
Accounting Technician
Accounts Payable (AP)
(858) 974-2462

Maria Paz
Sr. Account Clerk
LCDRF
(619) 661-2729

VACANT
Account Clerk Specialist
Petty Cash
(858) 974-2721

Karla Alrumdhan
Accounting Technician
Revenue Billings, Subpoenas
(858) 974-2227

Tara Purdy
Office Assistant
Forms & Supplies
(858) 974-2333

Maricris De La Cruz
Accounting Technician
Travel
(858) 974-2229

Dawn Denison
Account Clerk Specialist
GC, Invoice Entry
(858) 974-2241

LouellaMay Ridon
Account Clerk Specialist
EMRF, GBDF, SBDF
(619) 691-4822

Zenaida "Zeni" Samaniego
960 Retire/Rehire
Detention Accounting
(858) 586-2631

VACANT
Account Clerk
Cell Phones, Transponders
(858) 974-2265

Cindy Lee
Accounting Technician
Travel
(858) 974-2260

VACANT
Account Clerk Specialist
Oracle Releases & Receiving
(858) 974-2233

Zahaira Moreno
Account Clerk Specialist
SDCJ
(619) 615-2544

Kathleen Estolas
Accounting Technician
Minor Equipment (ME)
(858) 974-2058

Martha Peattie
Account Clerk Specialist
VDF
(760) 940-4677

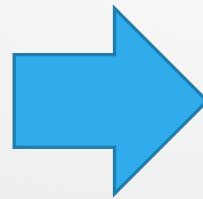
Lety Arias
Accounting Technician
Minor Equipment (ME)
(858) 974-2230

"We provide accurate and timely accounting and financial information to our internal customers as well as to the law enforcement community"

Financial Services Division

- Detentions and Court Services accounting
- Monitor the receipts and disbursements of incarcerated persons' funds
- Conduct special fund and petty cash audits
- Reimburse and distribute petty cash
- Bill for all services provided by the department, except for Contract City billings
- Ensure timely payment of all department invoices
- Travel reservations and advances
- Monitor P-cards
- Prepare year end financial reports and certifications
- Develop the Indirect Cost Rate Proposals (ICRP) for department, Booking, Housing, and License Fees
- Conduct the department's Biennial Inventory of Capital Assets, Minor Equipment, and Books

Reimagining the GMS



- IMPLEMENTATION OF NEW STRATEGIC PLAN
- IMPLEMENTATION OF BUDGET EQUITY ASSESSMENT TOOL

5 COMPONENTS OF THE GMS



Strategic Planning – a five-year plan to detail what we are doing and where we are going for the community and our employees.



Operational Planning – a two-year plan for prioritizing and allocating resources, both financial dollars and staff time



Evaluation and Accountability – consistent, data-driven analysis of programs and services



Continuous Collaboration – working together across County departments to serve the community with the most effective, efficient, and accessible services.



Employee Investment and Engagement – working to engage and inspire our workforce, attract and retain talent to our organization, and highlight the meaningful contributions of our County team.

Budget Equity Assessment Tool

The What

The **Budget Equity Assessment Tool** is used to operationalize and embed an equitable process into the County budget

The How

It guides us in creating equitable outcomes, building inclusive opportunities and addressing built infrastructure needs

The Equity Opportunity

Each budget request and adjustment are opportunities to create equitable results and increase access



Why look at the budget through a Budget Equity Framework?

Equity considerations in budgeting inform how we allocate resources to eliminate the underlying drivers that cause inequalities and inequities

BEAT Questionnaire

FISCAL YEARS 2023-24 & 2024-25 OPERATIONAL PLAN BUDGET EQUITY ASSESSMENT TOOL QUESTIONNAIRE

Group: FGG HHSA LUEG PSG Other:

Department:

Program/Division:

Primary Contact:

Budget Request Description:

Fiscal Year: Fiscal Year 2023-24 Fiscal Year 2024-25

1. What dollar amount and percentage of your budget/budget request will support programs and services designed to advance equity for most impacted communities and communities historically and currently suffering from inequalities and inequities in the County of San Diego such as communities alienated by geography, low-income populations, Black Indigenous and People of Color (BIPOC), LGBTQIA+, people with disabilities, youth, older adults, immigrants, and refugees? **Adapted from City of Austin's Equity Assessment Tool (2021)*

2. How will your budget/budget request benefit communities historically and currently suffering from inequalities and inequities and most impacted communities? What is the anticipated positive impact?

3. What could be some potential negative unintended consequences of your proposed budget/budget request to communities historically and currently suffering from inequalities and inequities and most impacted communities? How does your department plan to mitigate these negative unintended consequences? **Adapted from the County of Milwaukee's Racial Equity Budget Tool (2021)*

FISCAL YEARS 2023-24 & 2024-25 OPERATIONAL PLAN BUDGET EQUITY ASSESSMENT TOOL QUESTIONNAIRE

4. Did you conduct or plan to conduct internal and external community engagement for your budget/budget request? List groups engaged with or planning to engage with. When did you meet or plan to meet with these groups? Which stakeholders did you engage or plan to engage from communities historically and currently suffering from inequalities and inequities and most impacted communities? How did you or will you consider and respond to any possible barriers that community members face to provide their input? What was the input received from the community engagement, if already conducted?

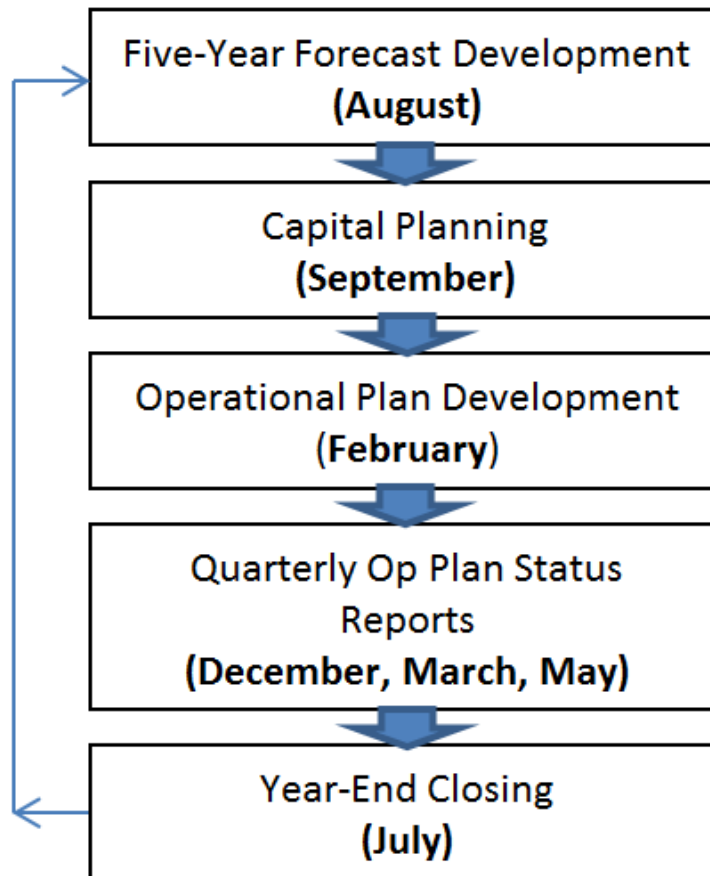
5. Within your proposed budget/budget request, describe how disaggregated demographic data and data on lived experience were collected and used to prioritize and develop criteria for resource distribution? Or how does your department plan to collect and use disaggregated demographic data and data on lived experience to prioritize and develop criteria for resource distribution? **Adapted from City of San Antonio's Budget Equity Tool (2021)*

FISCAL YEARS 2023-24 & 2024-25 OPERATIONAL PLAN BUDGET EQUITY ASSESSMENT TOOL

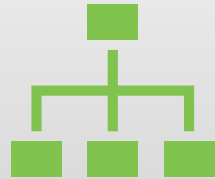
Please complete the following budget table to identify PB forms related to this questionnaire.

<u>PB Form Request Code</u>	<u>Total Amount</u>	<u>Total FTEs</u>
<input type="text"/>	<input type="text"/>	<input type="text"/>
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Operational Plan Cycle



5 - Year Financial Forecast

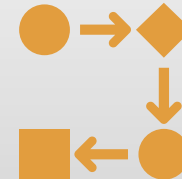


The link between the Strategic Plan and the Operational Plan

Updated annually (Aug - Oct)

Identifies issues and opportunities

Lays the foundation for the upcoming 2 Year Operational Plan



Visionary, forward thinking process

Solve problems, meet challenges, capture opportunities, sustain essential services

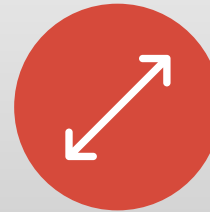
Questions to Ask While Forecasting



WILL REVENUES BE ADEQUATE TO MAINTAIN SERVICES AT CURRENT LEVELS?



WILL STAFFING LEVELS CHANGE?



IS THERE A NEED TO EXPAND EXISTING PROGRAMS OR INITIATE NEW ONES?



WHAT GAPS DO WE ANTICIPATE?

5 - Year Forecast



Op Plan

Program Revenues

Program Costs and
Available Program
Revenue

Funding
Decisions



- Program Revenue Offset Assumption
- One Time Program Revenue Funds Available

5 – Year Forecast



Op Plan

GPR Allocation Process



Funding
Decisions



- Ongoing GPR Allocation
- Prioritized GPR Requirements
- One Time Funds Available

Operational Plan

Identifying, structuring, and quantifying the specific services that will be provided in support of the Strategic Plan and long-term financial plan



ADOPTED OPERATIONAL PLAN FISCAL YEARS 2023-24 & 2024-25

Helen N. Robbins-Meyer
Interim Chief Administrative Officer

L. Michael Vu
Assistant Chief
Administrative Officer



BOARD OF SUPERVISORS

Nora Vargas, District 1
Joel Anderson, District 2
Terra Lawson-Remer, District 3
Vacant, District 4
Jim Desmond, District 5

Operational Plan

Documents policy decisions made by the Board of Supervisors on how and where to allocate resources



Developed based on recommendations made by the Chief Administrative Officer

New resource allocation recommendations are generated through the annual forecast



2-Year Operational Plan

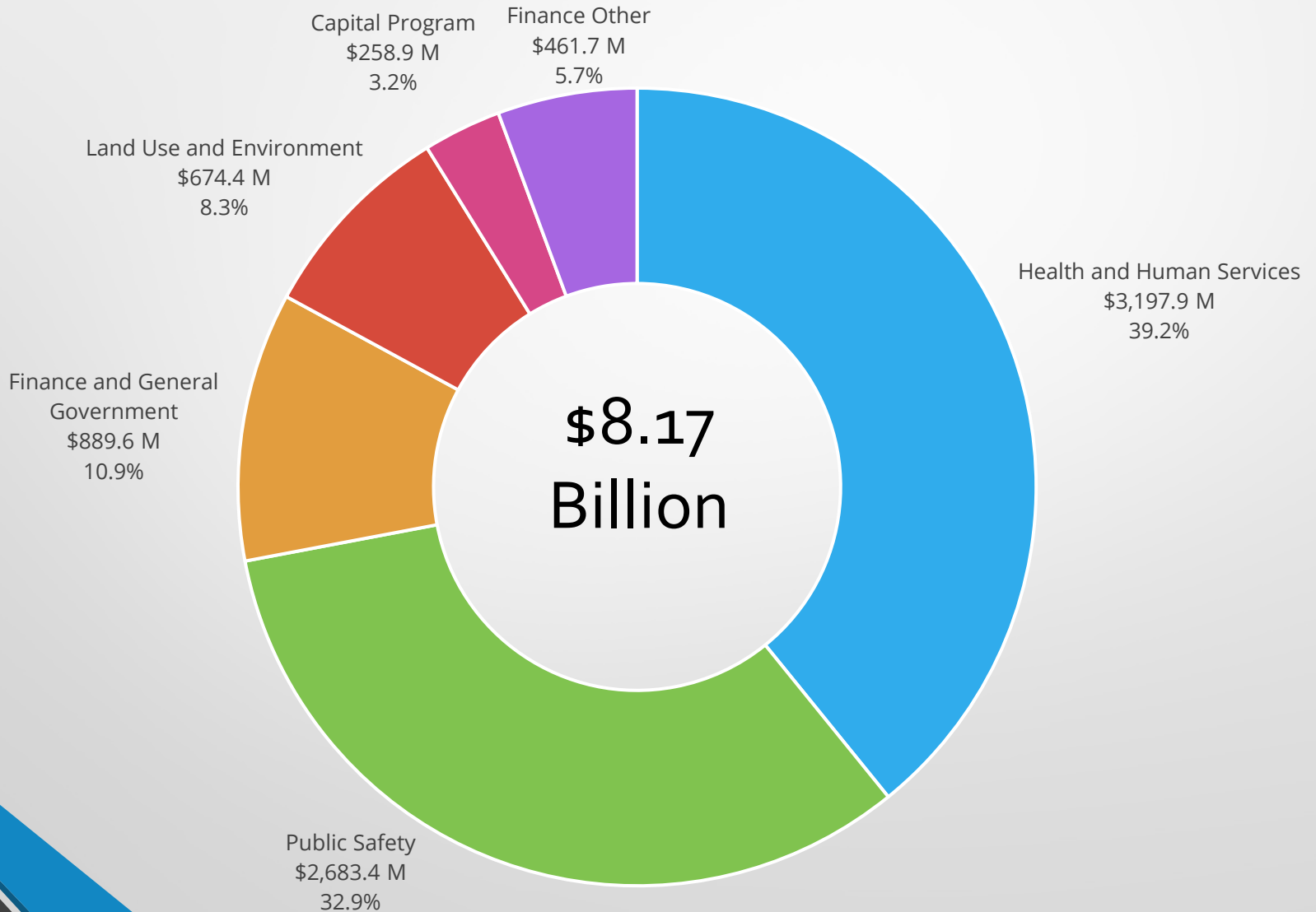
Year 1 "Adopted" by the Board
(a.k.a the Adopted Budget)

Year 2 Approved in concept by
the Board

Planning & Budgeting Environment

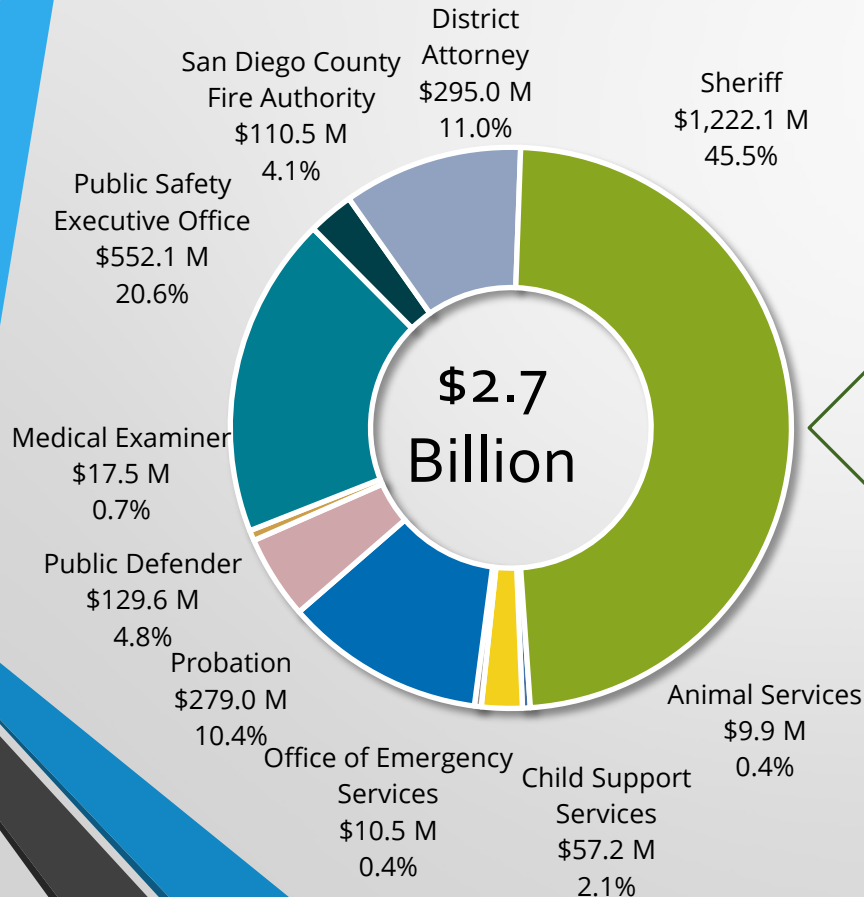


Fiscal Year 2023-24 County Adopted Budget

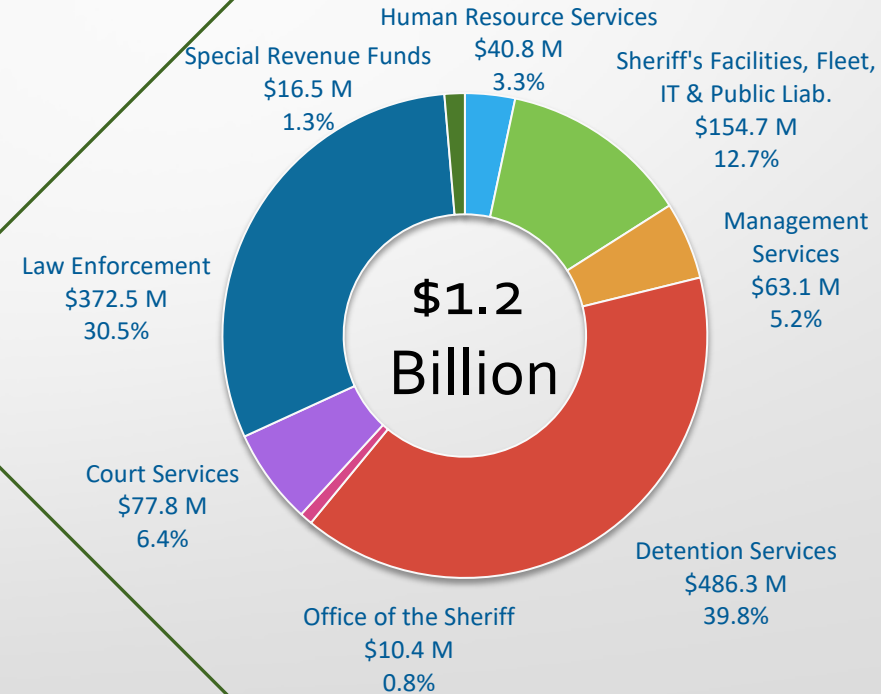


Adopted Budget by Department

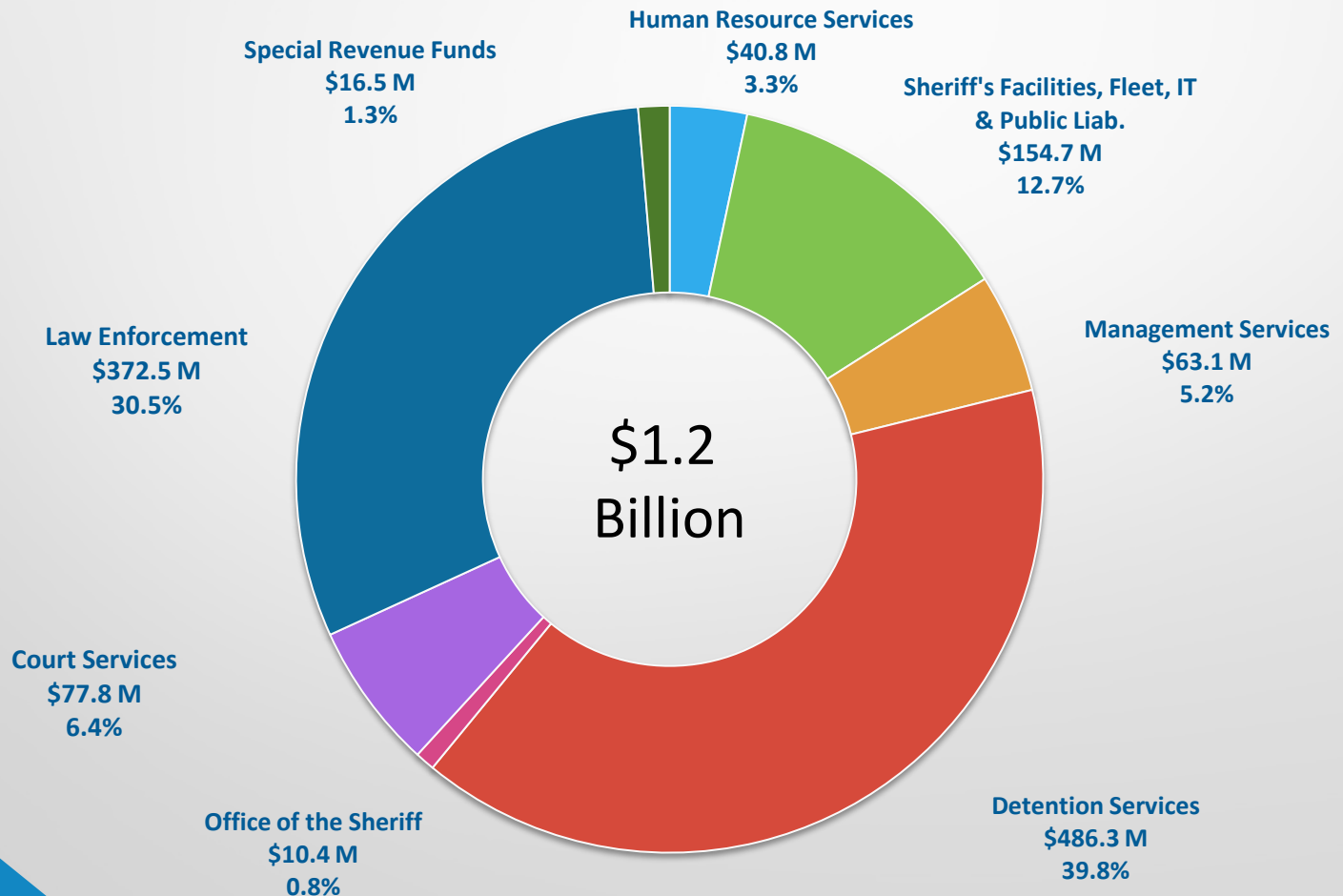
Public Safety Group



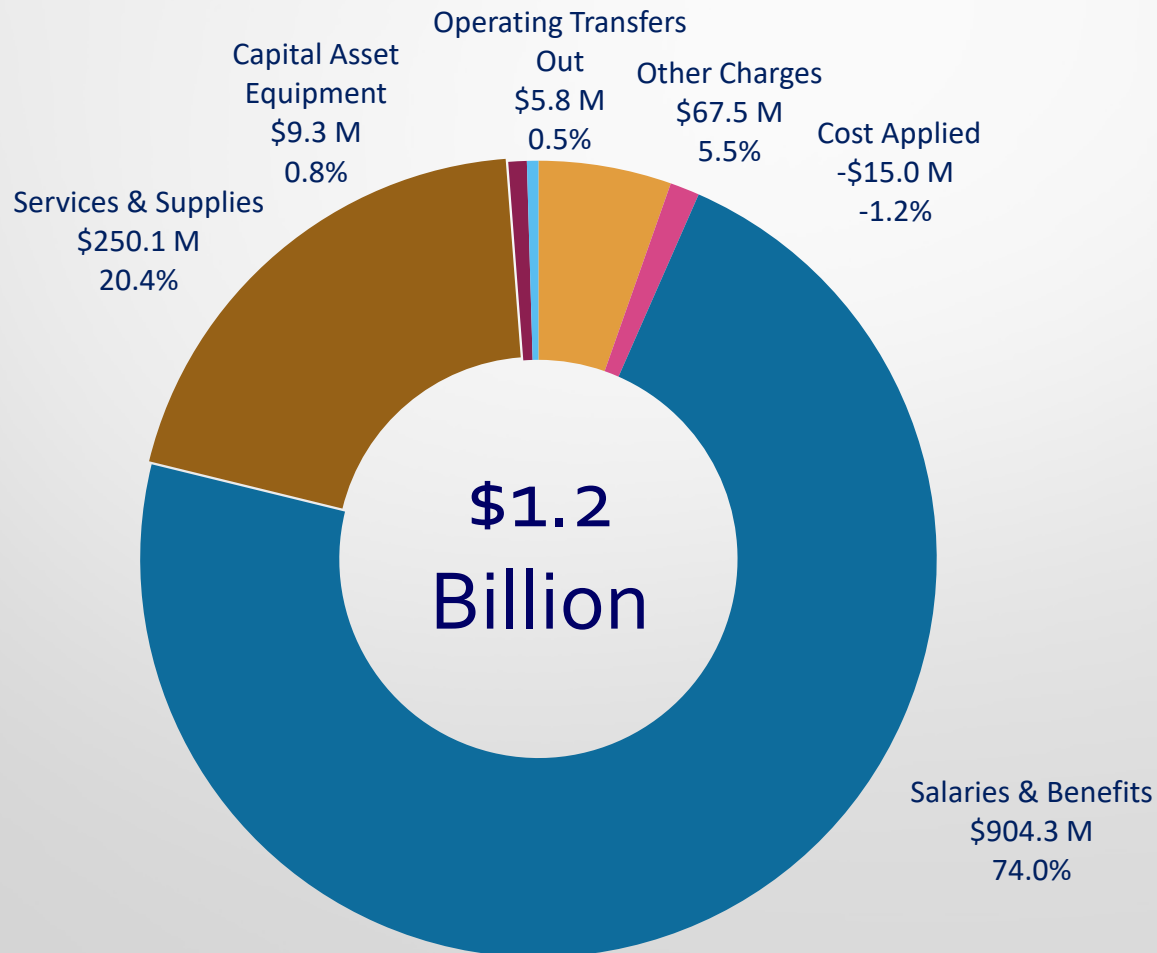
Sheriff's Department



Sheriff's Department Fiscal Year 2023-24 Adopted Budget



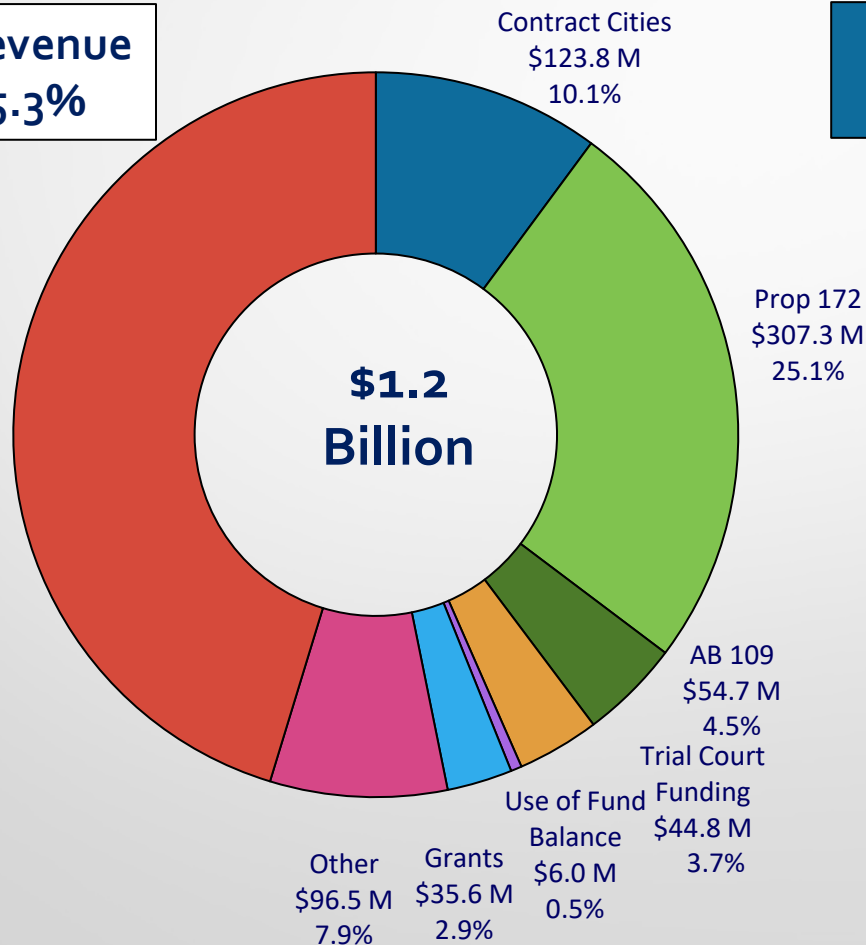
Sheriff's Department Fiscal Year 2023-24 Adopted Budget by Object



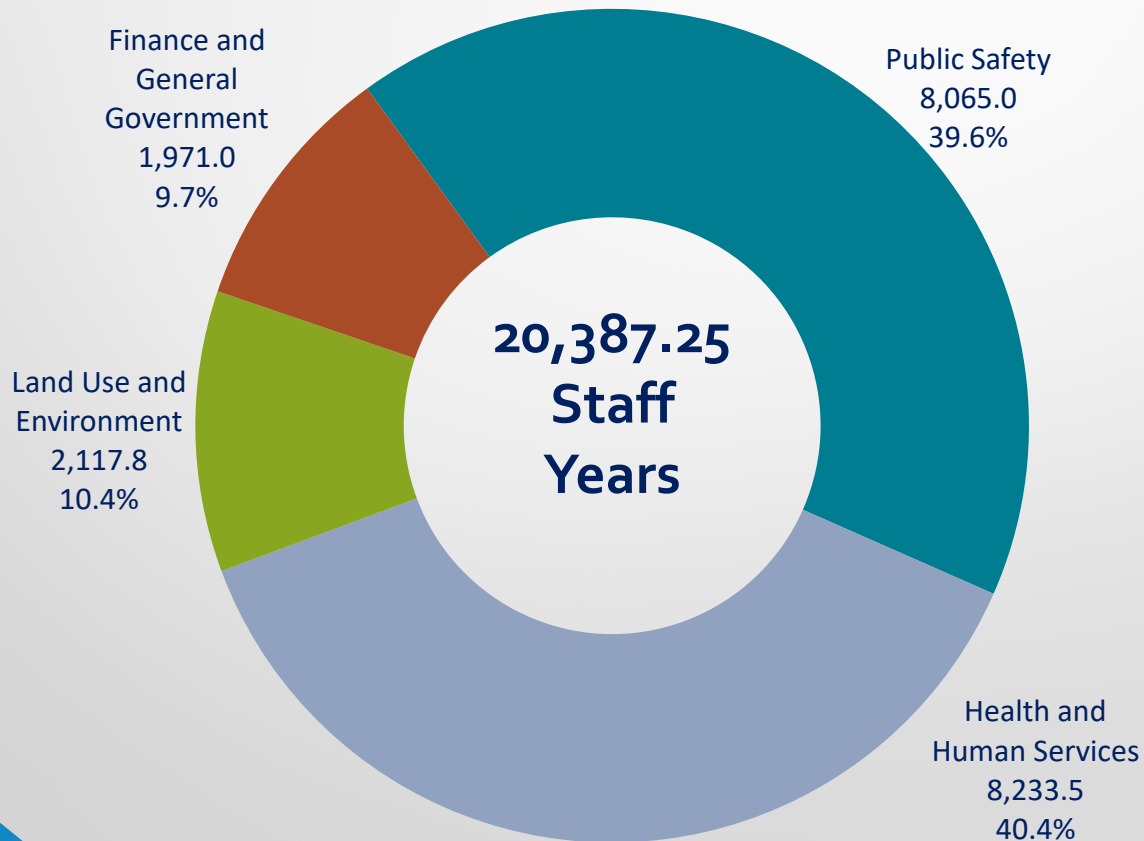
Sheriff's Department Revenue Sources

General Purpose Revenue
\$553.4 Million, 45.3%

Program Revenue
\$668.7 Million, 54.7%

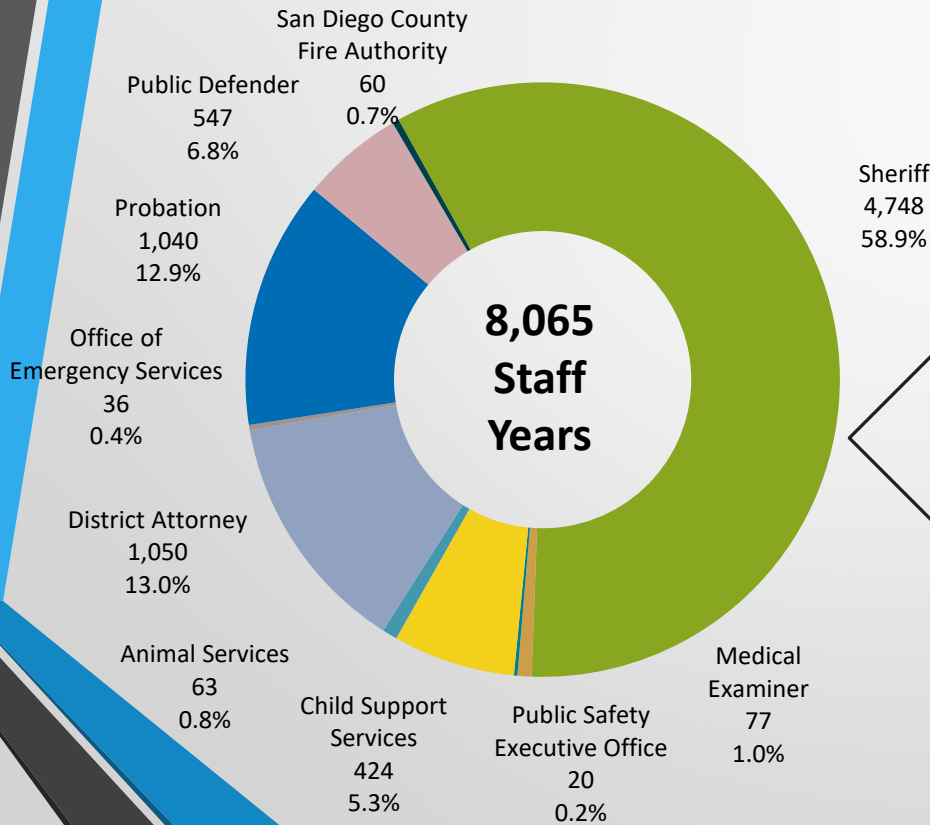


Fiscal Year 2023-24 County Staffing by Group

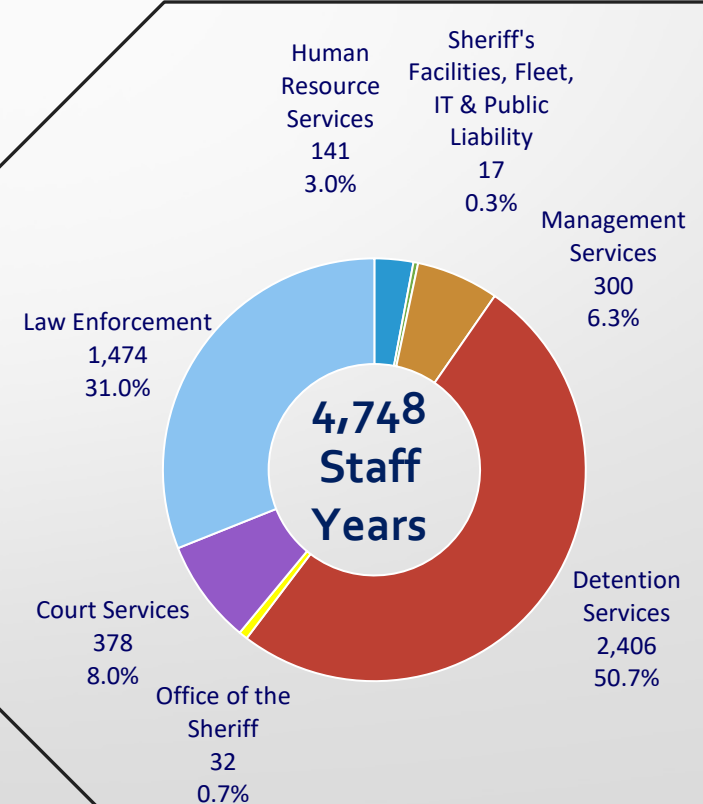


Fiscal Year 2023-24 Staffing

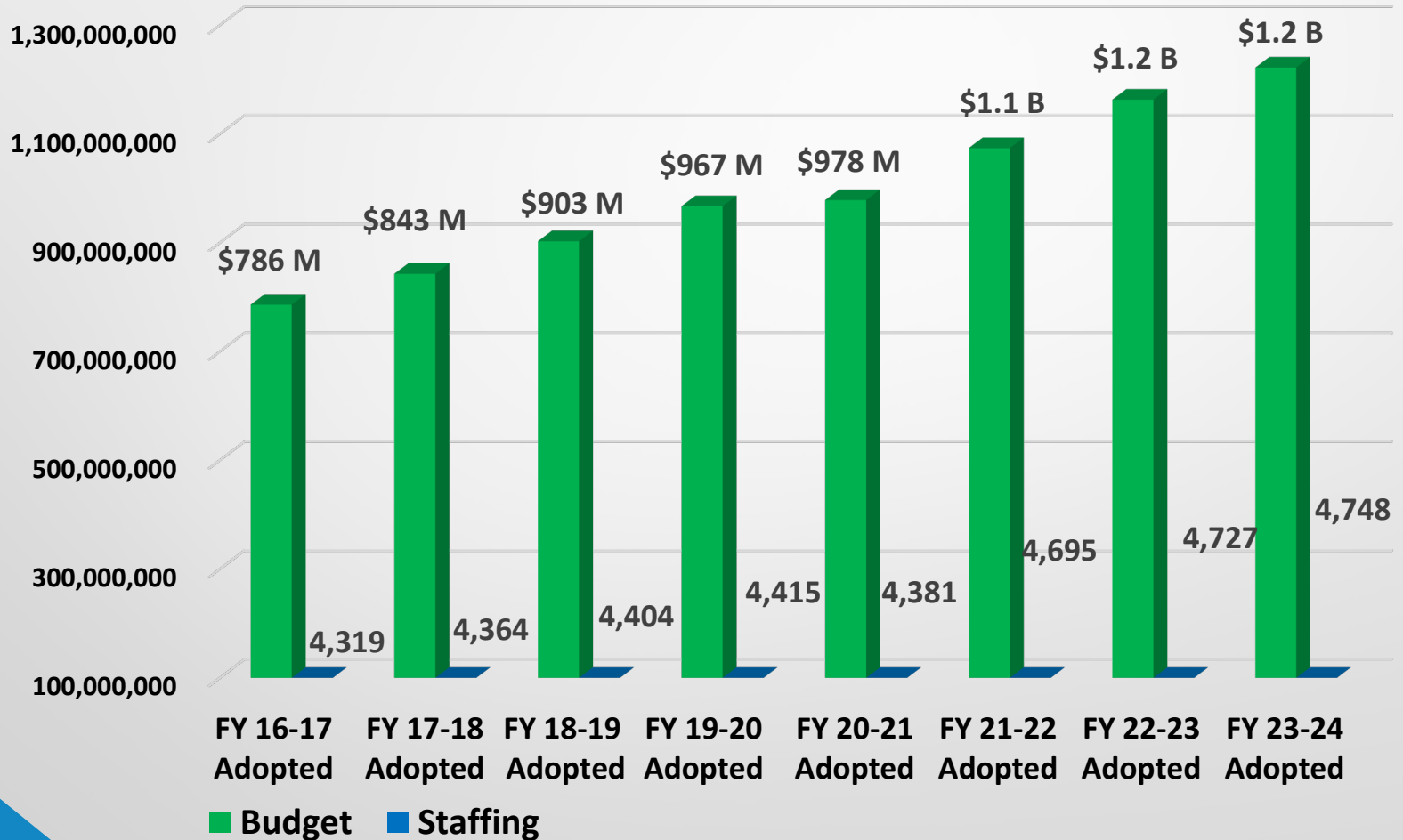
Public Safety Group



Sheriff's Department



Sheriff's Department Budget and Staffing Trend



Evaluation and Accountability

- Quarterly Fund Balance Report
- Each org unit is responsible for monitoring their budget
- Fiscal Management Tool
- General Ledger Reports
- Monthly Expenditures Report
- Reallocate/realign resources
- Communicate with Chain of Command
- Reach out to Budget analysts

Expenditure Report

Management Services Bureau - Expenditure Report

July 1, 2023 - December 31, 2023 (pay period 2412)

ORG	Title	FY 23-24 Adjusted Appropriations	YTD Expenditures	YTD Encumbrances	Expenditures + Encumbrances	Unencumbered Balance	Budgeted Allocation through December	Expenditure Variance Under/(Over) Budgeted Amount through December	Expenditure % Variance Under/(Over) Budgeted Amount through December	Comments (as of 12/08/23)
39485	FINANCIAL SERVICES									
	Salaries & Benefits	\$3,534,895	\$1,199,532	\$0	\$1,199,532	\$2,335,363	\$1,628,665	\$429,133	26.3 %	5 vacant positions in PPD 2412
	Temp Help	\$21,932	\$19,053	\$0	\$19,053	\$2,879	\$10,105	(\$8,948)	(88.5)	
	Overtime	\$106,492	\$6,912	\$0	\$6,912	\$99,580	\$49,065	\$42,153	85.9	
	Services & Supplies	\$149,628	\$20,530	\$345,975	\$366,505	(\$216,877)	\$74,814	\$54,284	72.6 %	Copier encumbrances to be allocated to orgs
	Other Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	- %	
	Expenditure Reimbursement	-\$4,113	(\$4,113)	\$0	(\$4,113)	\$0	(\$2,057)	\$2,057	(100.0) %	
	Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	- %	
39485	FINANCIAL SERVICES	\$3,680,410	\$1,215,949	\$345,975	\$1,561,924	\$2,118,486	\$1,701,423	\$485,473	28.5 %	

**** PLEASE READ ****

Adjusted Appropriations - This amount also includes any prior year carry forward amounts (PY encumbrances which have rolled over) and mid-year adjustments.

Encumbrances - This amount MAY NOT include all blanket purchase agreements (BPA's) (Dell Computers and Corporate Express) in Oracle.

Unencumbered Balance - This does not include amounts that have not yet been encumbered in Oracle. Your Fiscal Management Tool User will be familiar with any outstanding requisitions, Invoices or BPAs.

Biennial Inventory

- Government Code Section 24051 and County's Administrative Code 91.1
- Asset Management Unit maintains a list of all capital assets, minor equipment, and books
 - Capital assets - \$219 million
 - Minor equipment - \$59 million
- Every two years all org units are required to perform a physical inventory and submit required forms to Financial Services Division

P-Card

- Board of Supervisors Policy A-87
- Know what is allowed and what is not
- Single transaction purchases up to \$2,500
- Do not ask the vendor to break a large transaction into multiple, smaller amounts
- Ensure **pre**-approval by Approving Official or Department P-Card Coordinator
- Ensure two quotes for purchases over \$1,000
- Cardholder needs to include a description when verifying in Oracle
- Required to attend refresher training every two years



In-County & Out of County Travel

- Administrative Code Section 470
- Board of Supervisors Policy, Out of County Business and Related Guidelines and Processes Purpose D-7
- County of San Diego Administrative Manual 0200-01 Out of County/In-County Business Expenditures
- Code of Ethics Principle

In-County & Out of County Travel

- Forms
 - FSD-1 – Travel Worksheet
 - ORCAPO₂₄ – Travel Reimbursement Form or ORCAP₀₂₂ Non-Travel
 - ORCP₀₂₃ – Prepayment Form
 - Sheriff has delegated her authority to the Undersheriff, Assistant Sheriffs, Executive Director, Legal Affairs Director, and Chief Finance Officer
 - Changes need to be routed up the chain of command
- Per diem rate - \$74 for meals and incidentals/ approved GSA rate for lodging
- Travel expenditures are a matter of public record and will be available for public review

Donations

The department can accept monetary donations or equipment. The value determines what process is followed. See P&P section 3.39 (governed by County Code of Administrative Ordinances section 66 and Board of Supervisor's Policy A-112).

- Donations under \$1,000, Captains may accept, write and sign an acceptance/ thank you letter. A copy of the signed letter with estimated value of donation and what it will be used for should be forwarded to Budget to include in the semi-annual report of gifts and donations, which is signed by the Sheriff and submitted to the Auditor & Controller.
- Donations \$1,000.01 - \$4,999.99, the division commander/manager may tentatively accept the donation with approval from the A/S or Executive Director. The division commander/manager shall write an acceptance/ thank you letter, which will be signed by the Sheriff. A copy of the signed letter with estimated value of donation and what it will be used for should be forwarded to Budget to include in the semi-annual report of gifts and donations, which is signed by the Sheriff and submitted to the Auditor & Controller.
- Donations over \$5,000 requires a separate board letter with thank you letters from the Board to be docketed and sent out after Board approval. It is recommended that we obtain Board approval first before accepting donations (especially equipment donations). For cash/check donations, if appropriations are needed for spending authority on large items, that can be included on the board letter.

All donation checks need to come through Budget and will be given to Financial Services for deposit. Budget will make sure it is deposited in the correct fund for use by the unit/org/group who received the donation. Budget will work with the unit to write and route the necessary board letter and thank you letter if over \$5,000.

***Board Letter drafts need to be reviewed by PSG 6 weeks prior to the BOS meeting.
Inform Budget as soon as donation acceptance has been approved by Command.***

Fiscal Year End Activities

- Transactions
- Encumbrances
- Inventory
- Projects



Audits

- Annual Comprehensive Financial Report (ACFR)
- Single Audit
- Office of Audits & Advisory Services
- State Audits
- U.S. Department of Justice/Treasury
- City of San Diego
- Site Visits
- Transition Audit

Emergency Response

- T-Cards
- Kronos
- Costs
- Documentation
- Claims
- Retention



Questions?