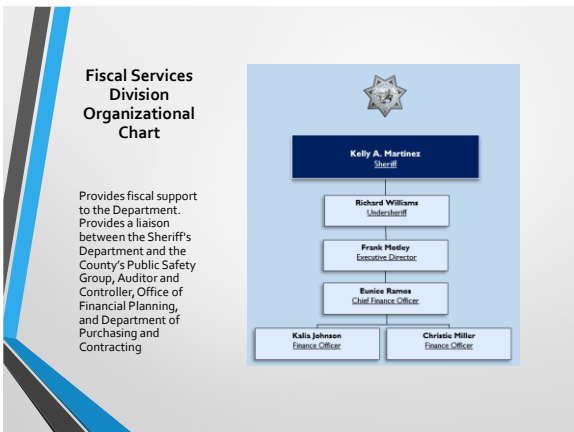


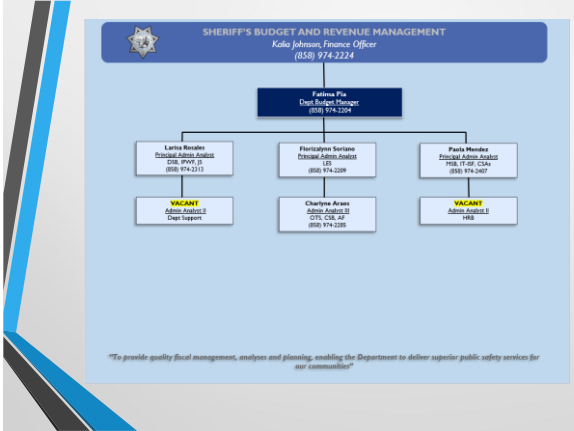
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4

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

5

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

6

SHERIFF'S FINANCIAL SERVICES DIVISION Christie Miller, Finance Officer (858) 974-2235					
VACANT Sr. Accountant Detection, Financial Reporting & Special Funds (858) 974-2172	Arvin Ramos Sr. Accountant Accounts Receivable, Core Accounting & Court Services Billing (858) 974-2234	Valerie "Val" Bobbie Principal Accountant Accounts Payable, Asset Management, P.Cards & Travel (858) 974-2373			
Monica Mercedes Assoc. Accountant Detection Accounting (858) 974-2194	Virgia Chao Staff Accountant AP, Sr. Fund, Petty Cash (858) 974-2308	Frederic "Frank" Berho Admin. Analyst II AR, General Accounting, Courts (858) 974-2372	Teresa Bagalwaik Staff Accountant Clerk Accounting & Supplies (858) 974-2392	Claudia Castro* Admin. Analyst II CA, PE & Travel (858) 974-2219	Melissa Foster* Admin. Analyst II AP, P-Card (858) 974-2192
Jane Cole Accounting Technician Detection Accounting (858) 974-2231	Leticia "Letty" Leve Accounting Technician AP, Petty Cash (858) 974-2193	Lynn Rivera Accounting Technician Court Services, Deposits (858) 974-2168	Rina Salazar Account Clerk Specialist Court Accounting (858) 974-2715	Samuel Festin Accounting Technician Travel (858) 974-2303	Alicia Reinhart Accounting Technician Accounts Payable (AP) (858) 974-2462
VACANT Sr. Account Clerk LCDR (819) 661-8729	VACANT Accounts Clerk Specialist Petty Cash (858) 974-2721	Karla Almondhan Accounting Technician Revenue Billing, Subpoenas (858) 974-2227	VACANT Office Assistant Firms & Supplies (858) 974-2333	Marcos De La Cruz Accounting Technician Travel (858) 974-2229	Dawn Denison Account Clerk Specialist GC, Invoice Entry (858) 974-2241
Louella May Bieden Account Clerk Specialist The Plaza & SSCF (819) 691-8822	Zanada "Zee" Samaniego S&S Billing/Billing Detection Accounting (858) 588-5821	VACANT Account Clerk Transmitters (858) 974-2265	Cindy Lee Accounting Technician Travel (858) 974-2240	VACANT Accounting Technician Minor Equipment (ME) (858) 974-2098	Alice Moreno Accounts Clerk Check Release & Receiving (858) 974-2232
Yahaira Moreno Account Clerk Specialist SDC (819) 615-2544			VACANT Accounting Technician Minor Equipment (ME) (858) 974-2098		
Martha Puente Account Clerk Specialist VTE (760) 940-4877			Laty Ariza Accounting Technician Minor Equipment (ME) (858) 974-2230		

7

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

8

General Management System

The diagram illustrates a General Management System with an outer ring of five key areas: Sustainability, Integrity, Equity, Access, and Excellence. Inside this ring is another layer of five interconnected components: Strategic Planning, Operational Planning, Evaluation & Accountability, Continuum Collaboration, and Resident Investment & Satisfaction. At the very center of the system is Community Engagement, which connects all the other elements.

9

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.

10

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

11

BEAT Questionnaire

FISCAL YEAR 2024-25 BUDGET EQUITY ASSESSMENT QUESTIONNAIRE

Group: Civil Courts DHS Other:

Requestor:

Project/Program:

Fiscal Year:

Budget Request Description:

1. Does any portion of your budget request support programs and services designed to address equity for most impacted communities and communities historically and currently suffering from inequities and inequities in San Diego County such as communities identified by geographic, demographic indicators, Black Indigenous and People of Color (BIPOC), LGBTQIA+, people with disabilities, youth, older adults, immigrants, or refugees? (Adapted from City of Austin's Equity Assessment Tool (2022))

Knowing in detail that the County workforce is as diverse as the communities we serve, this form can also be applied to assess equity considerations that occur internally within the County organization. This form can also be applied to assess how the budget request will support staff and/or operations, programs, or services in addressing equity within San Diego County, even if indirectly.

YES NO

If you have selected, please see Question 1, and respond to the remaining questions.

2. How will your budget request enhance equity for most impacted communities and communities historically and currently suffering from inequities and inequities in San Diego County such as communities identified by geographic, demographic indicators, Black Indigenous and People of Color (BIPOC), LGBTQIA+, people with disabilities, youth, older adults, immigrants, or refugees? (Adapted from City of Austin's Equity Assessment Tool (2022))

Knowing in detail that the County workforce is as diverse as the communities we serve, this form can also be applied to assess equity considerations that occur internally within the County organization. This form can also be applied to assess how the budget request will support staff and/or operations, programs, or services in addressing equity within San Diego County, even if indirectly.

Please describe how this budget request is anticipated to support the advancement of equity (BIPOC is the most impacted and/or impacted).

FISCAL YEAR 2024-25 BUDGET EQUITY ASSESSMENT QUESTIONNAIRE

3. What could be some potential negative unintended consequences of your proposed budget/request to communities historically and currently suffering from inequities and inequities and most impacted communities? How does your department plan to mitigate these negative unintended consequences? (Adapted from the County of Milwaukee's Social Equity Policy, last 2020)

Knowing in detail that the County workforce is as diverse as the communities we serve, this form can also be applied to assess any potential negative unintended consequences in operations that occur internally within the County organization. This form can also be applied to assess any potential negative unintended consequences that may impact staff and/or operations, programs, or services, even if indirectly.

4. Did you conduct (if able) to conduct internal and external consultation, share, or community engagement for your budget/budget request? (Did you engage with or planning to engage with BIPOC community or plans to meet with BIPOC groups? Which consultation did you engage? If able to engage from community, historical, and currently suffering from inequities and inequities in the provided form, but community members need to provide their input? What was the input received from the community engagement, if already conducted?)

5. Describe how disaggregated demographic data and data on lived experience were collected and used to prioritize and develop criteria for this budget request. (Do you use your department plan to collect and use disaggregated demographic data and data on lived experience to prioritize and develop criteria as a part of this budget request? (Adapted from City of San Antonio's Budget Equity Tool (2022))

Please complete the following budget table to identify PE items related to this questionnaire.

PE Items Requested Code	Total Amount	Total PE
<input type="checkbox"/> Do not have to enter	<input type="checkbox"/> Do not have to enter	<input type="checkbox"/> Do not have to enter
<input type="checkbox"/> Do not have to enter	<input type="checkbox"/> Do not have to enter	<input type="checkbox"/> Do not have to enter
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<input type="checkbox"/> Do not have to enter	<input type="checkbox"/> Do not have to enter	<input type="checkbox"/> Do not have to enter

12

Operational Plan Cycle



13

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

14

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?

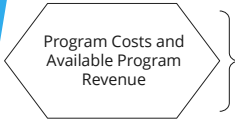


WHAT GAPS DO WE ANTICIPATE?

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5 - Year Forecast → Op Plan

Program Revenues



Funding Decisions →

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

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5 - Year Forecast → Op Plan

GPR Allocation Process



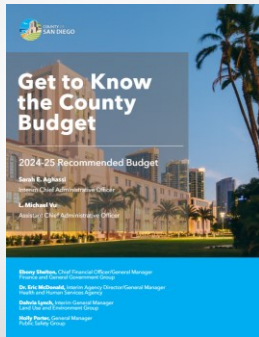
Funding Decisions →

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

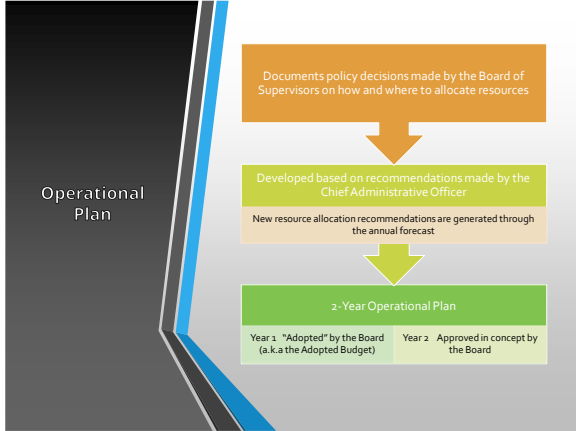
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Operational Plan

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



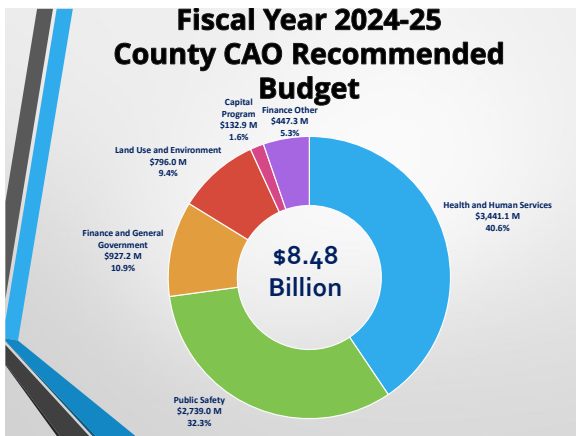
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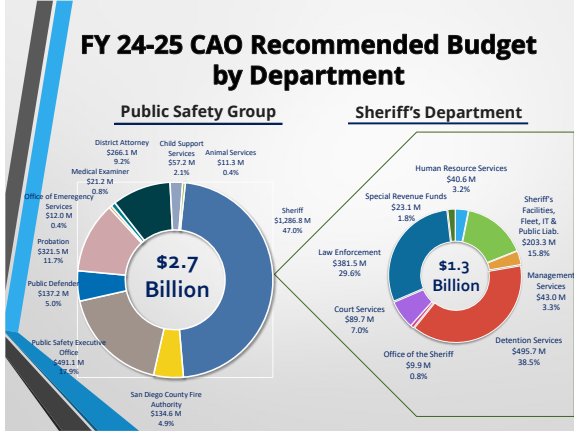
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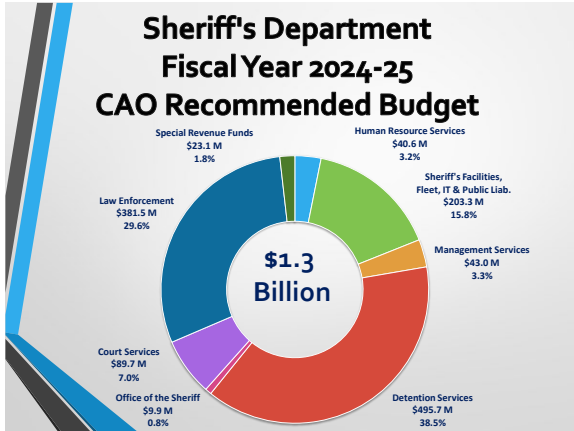
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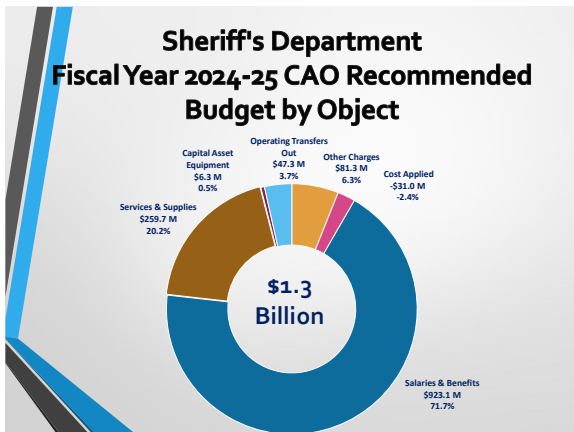
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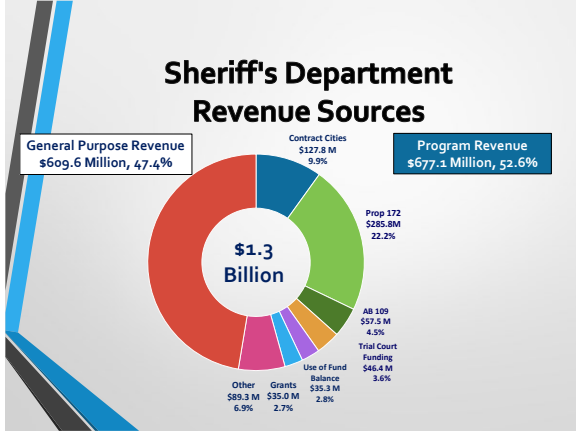
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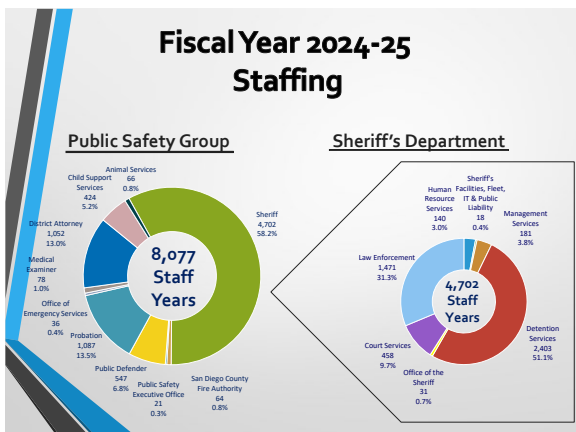
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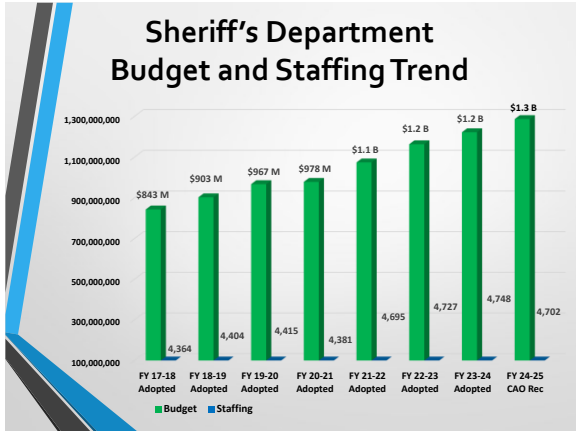
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Evaluation and Accountability

- 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

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Expenditure Report

Management Services Bureau - Expenditure Report
July 1, 2023 - April 30, 2024 (Data period only)

ORG	Site	FY 21-24 Adopted Appropriations	FY Expenditures	FY Encumbrances	Expenditures + Encumbrances	Unreserved Balance	Adopted Allocation Through April	Expenditure Variance (Expenditures - Budgeted Amount Through April)	Expenditure % (Expenditures / Budgeted Amount Through April)	Comments (out of 1000)
2040	FINANCIAL SERVICES	\$1,485,499	\$2,407,641	\$147,896	\$2,555,537	\$1,485,499	\$2,407,641	\$1,070,042	68.7%	
	Services & benefits	\$1,000,000	\$1,200,000	\$50,000	\$1,250,000	\$750,000	\$1,100,000	\$150,000	13.6%	report position in PFD 240
	Travel	\$100,000	\$150,000	\$10,000	\$160,000	\$40,000	\$150,000	\$50,000	33.3%	Temp emp Contract/Agmt
	Contract	\$150,000	\$200,000	\$15,000	\$215,000	\$15,000	\$200,000	\$150,000	75.0%	
	Services & Supplies	\$1,485,499	\$2,407,641	\$122,896	\$2,530,537	\$150,000	\$2,300,000	\$230,537	9.9%	Case recordkeeping for shared fr equip
	Office Copys	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
	Equipment/Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
	Fleet assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
2040	FINANCIAL SERVICES	\$1,485,499	\$2,407,641	\$147,896	\$2,555,537	\$1,485,499	\$2,407,641	\$1,070,042	68.7%	

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Biennial Inventory

- Government Code Section 24051 and County's Administrative Code 9a.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

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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

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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

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In-County & Out of County Travel

- Forms
 - FSD-1 – Travel Worksheet
 - ORCAP024 – 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

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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.

35

Fiscal Year End Activities

- Transactions
- Encumbrances
- Inventory
- Projects

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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

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Emergency Response

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

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Questions?

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