



Budget and Financial Overview

Eunice Ramos, CFO

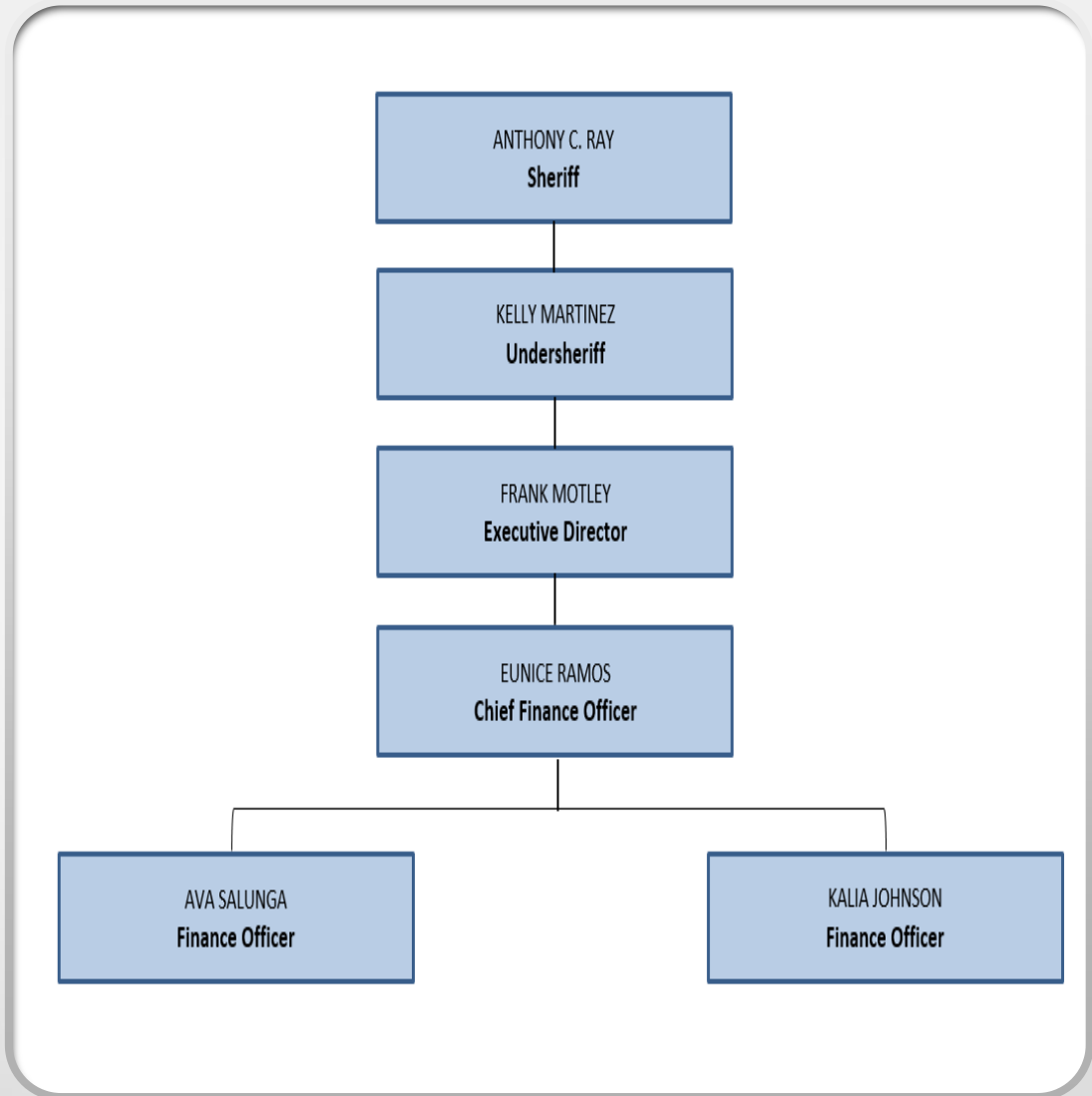
November 8, 2022

Objectives

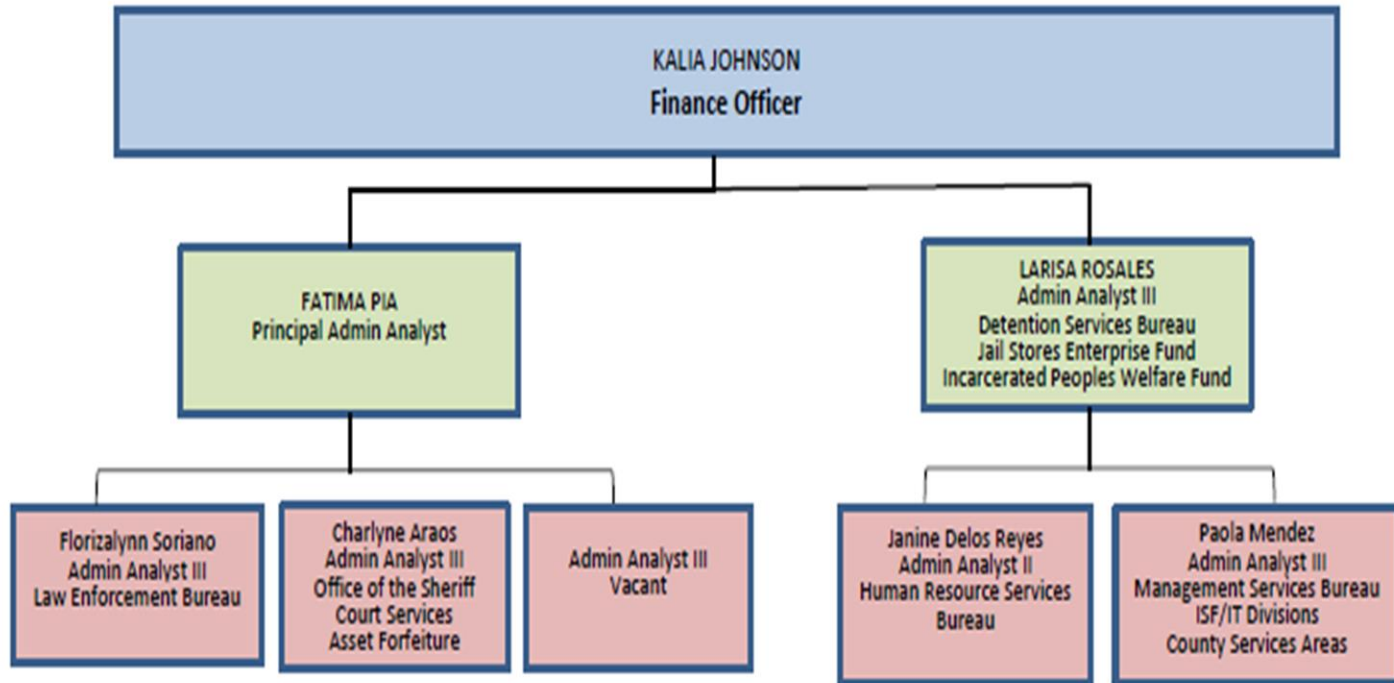
- Fiscal Services Division
- General Management System
- Five-Year Financial Forecast
- Operational Plan
- Sheriff's Department Budget
- Evaluation and Accountability
- Inventory, P-card and Travel
- Donations
- Year End
- Audits
- Emergency Response

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



BUDGET & REVENUE MANAGEMENT - Organizational Chart



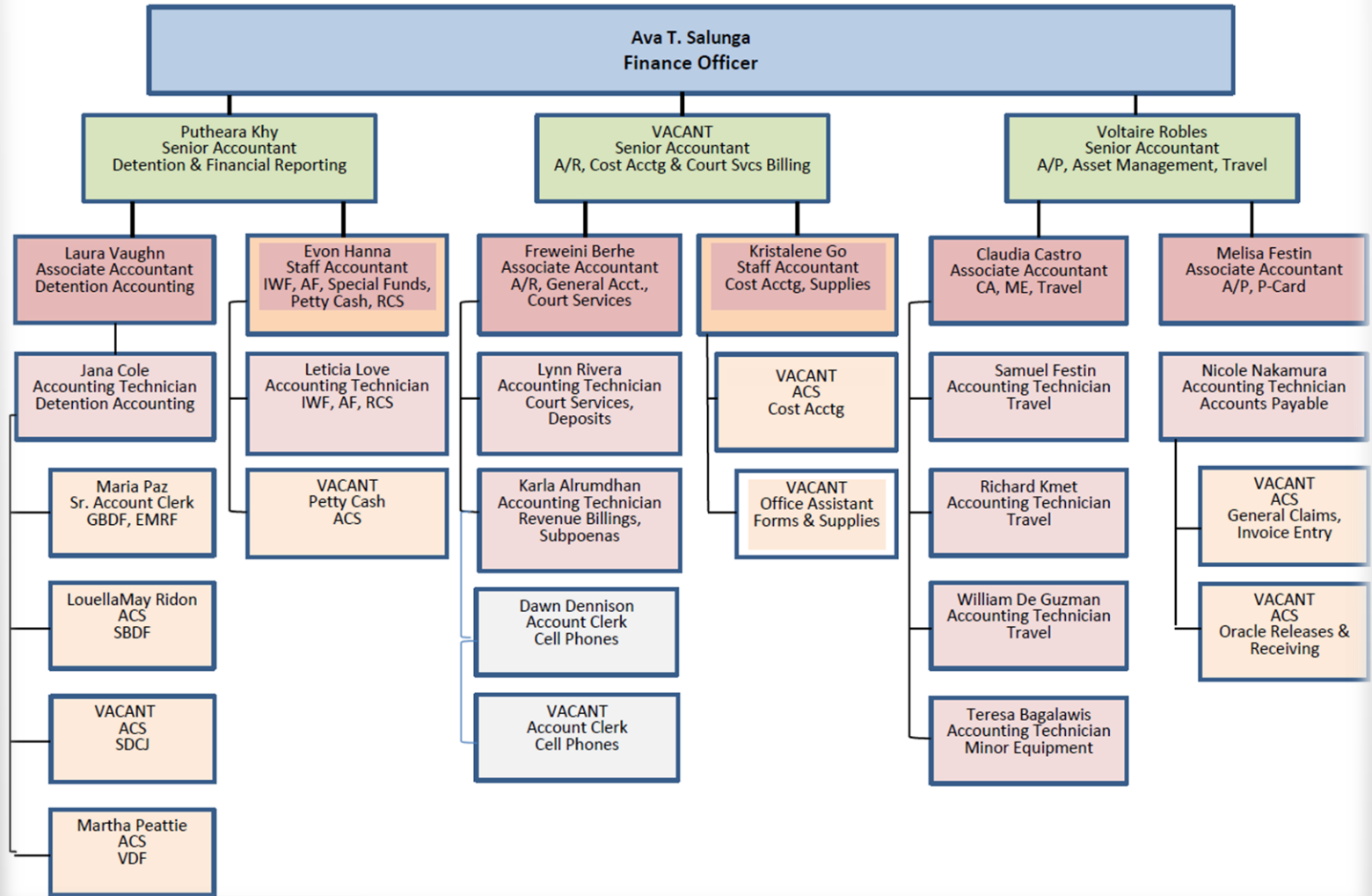
Budget & Revenue Management

- 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

FINANCIAL SERVICES DIVISION – Organizational Chart



Financial Services Division

- Detentions and Courts 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, with the exception of Contract City Billings
- Order and distribute cell phones
- Ensure timely payment of all Department invoices
- Travel reservations and advances
- Monitor P-cards
- Prepare Year End financial reports and certifications
- Develop the Countywide Indirect Cost Rate Proposals, Booking Fees Daily Jail Rate and License Fees
- Conduct the Department's Biennial Fixed Assets and Minor Equipment inventory

History of the General Management System (GMS)

Initial
Board
adoption
of GMS

Board Adopts *Live
Well San Diego*
vision

1997

2007

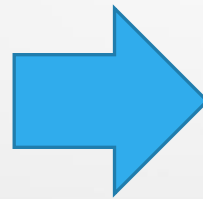
2010

2022

Board updated
GMS and adopted
new Strategic
Initiatives

Reimagined GMS,
Strategic Plan,
Mission, Vision,
Values

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



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 Assessment Equity 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

BET Tool Questionnaire

FISCAL YEARS 2022-23 & 2023-24 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 2022-23 Fiscal Year 2023-24

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 2022-23 & 2023-24 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?

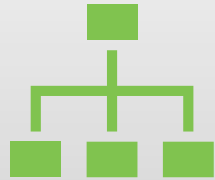
5. How will your department allocate funding to ensure that public documents, policies, plans, meetings, and hearings are readily accessible to the public? How will you ensure translation to other languages and ensure that interpretation services are available to the public in all relevant places and programs? **Adapted from City of San Antonio's Budget Equity Tool (2021)*

6. 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)*

Operational Plan Cycle



5 - Year Financial Forecast

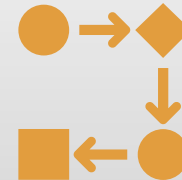


The link between the Strategic Plan and the Operational Plan

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

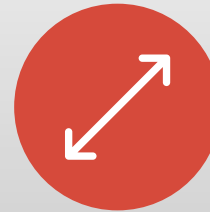
Questions to Ask While Forecasting



WILL REVENUES BE ADEQUATE TO MAINTAIN SERVICES AT CURRENT LEVELS?



WILL STAFFING LEVELS CHANGE?

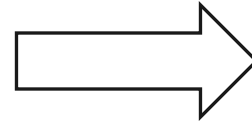


IS THERE A NEED TO EXPAND EXISTING PROGRAMS OR INITIATE NEW ONES?



WHAT GAPS DO WE ANTICIPATE?

5 - Year Forecast



Op Plan

Program Revenues

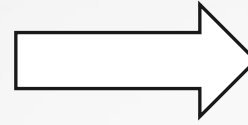
Program Costs and
Available Program
Revenue

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
2022-23 & 2023-24

Helen N. Robbins-Meyer
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
Nathan Fletcher, District 4
Jim Desmond, District 5



COUNTY OF SAN DIEGO

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

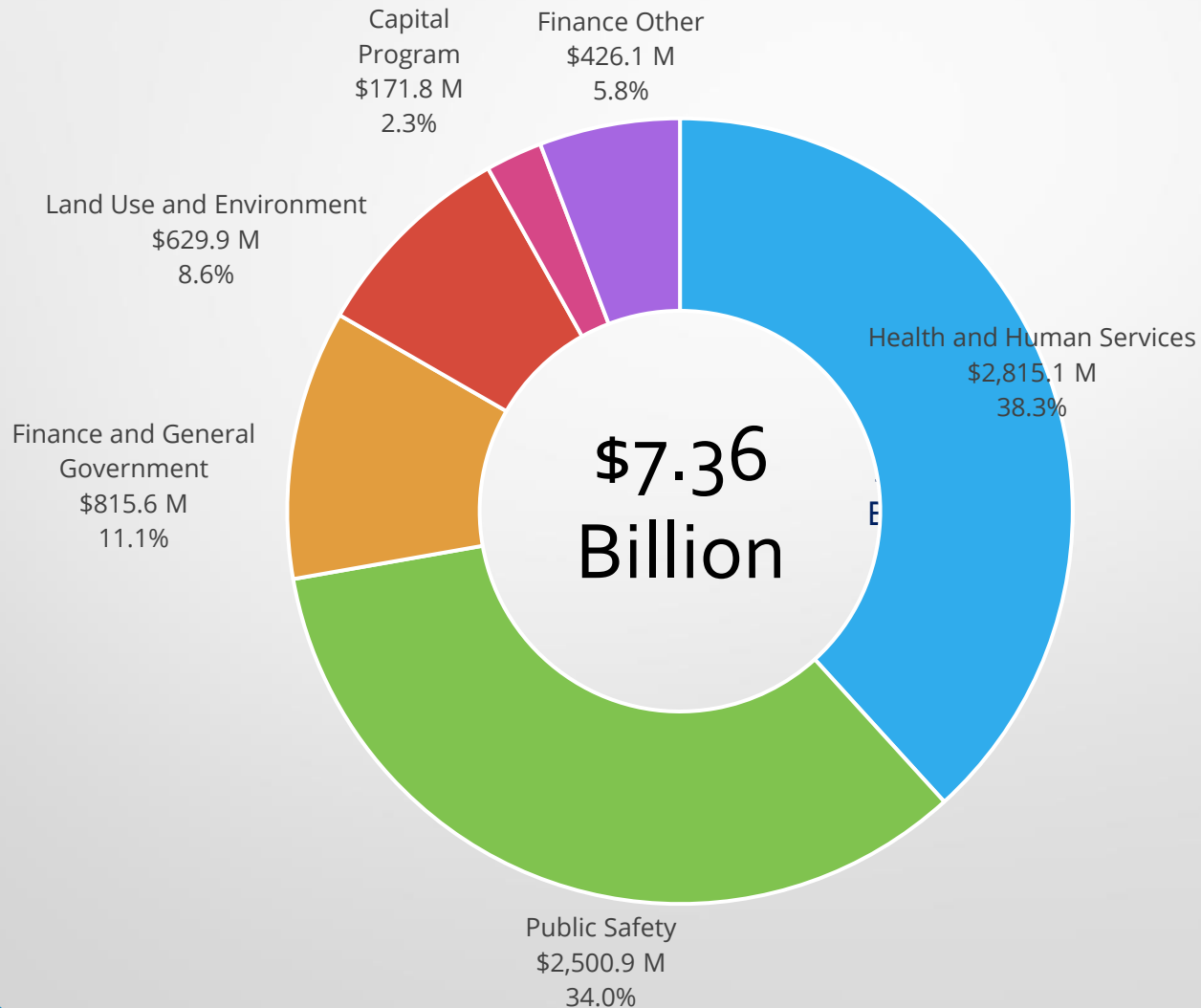
Year 1 "Adopted" by the Board
(a.k.a the Adopted Budget)

Year 2 Approved in concept by
the Board

Planning & Budgeting Environment

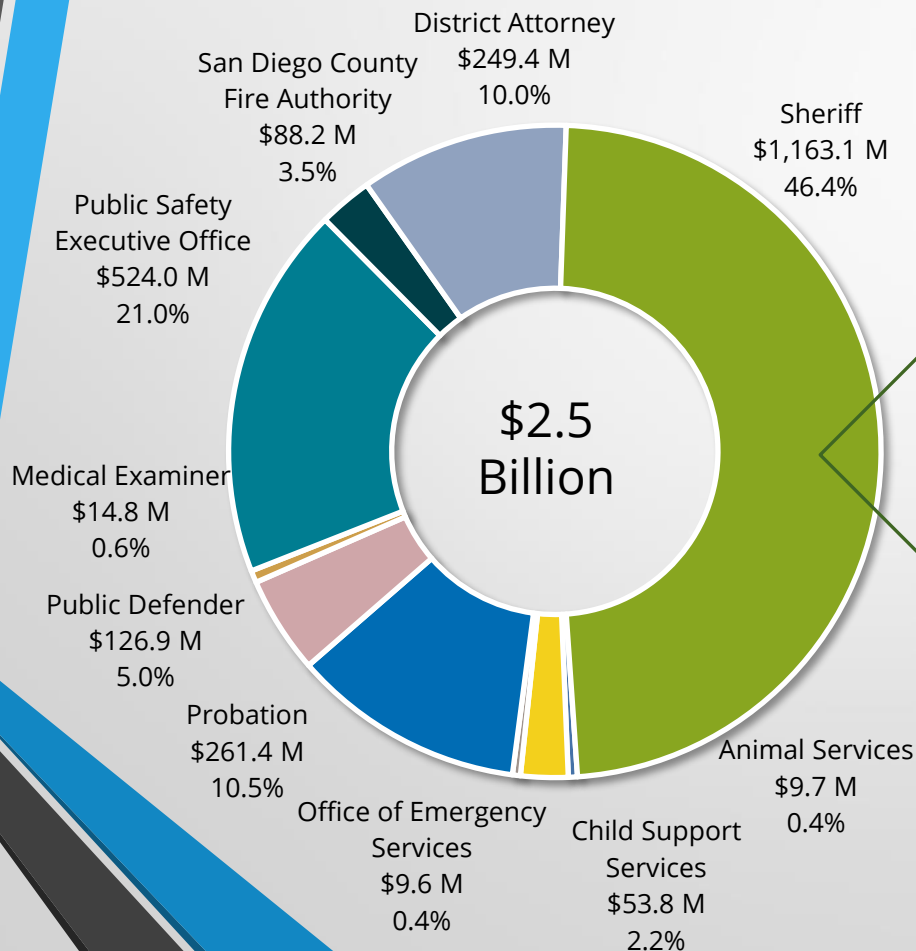


Fiscal Year 2022-23 County Adopted Budget

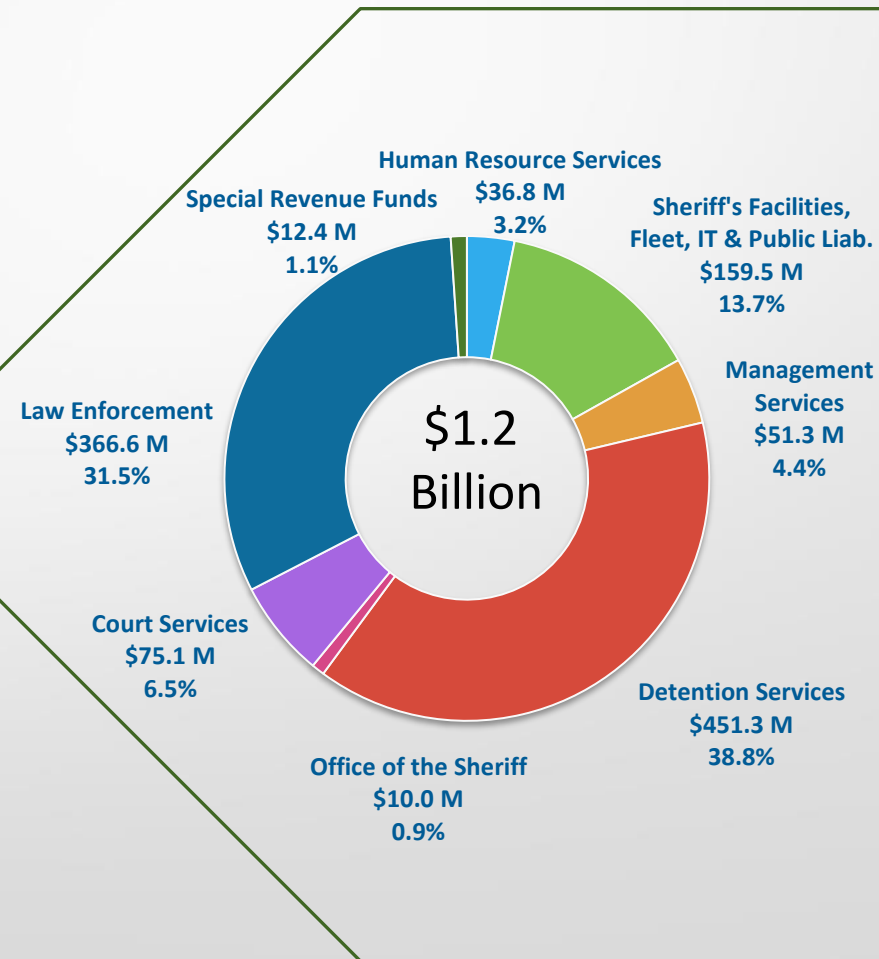


Adopted Budget by Department

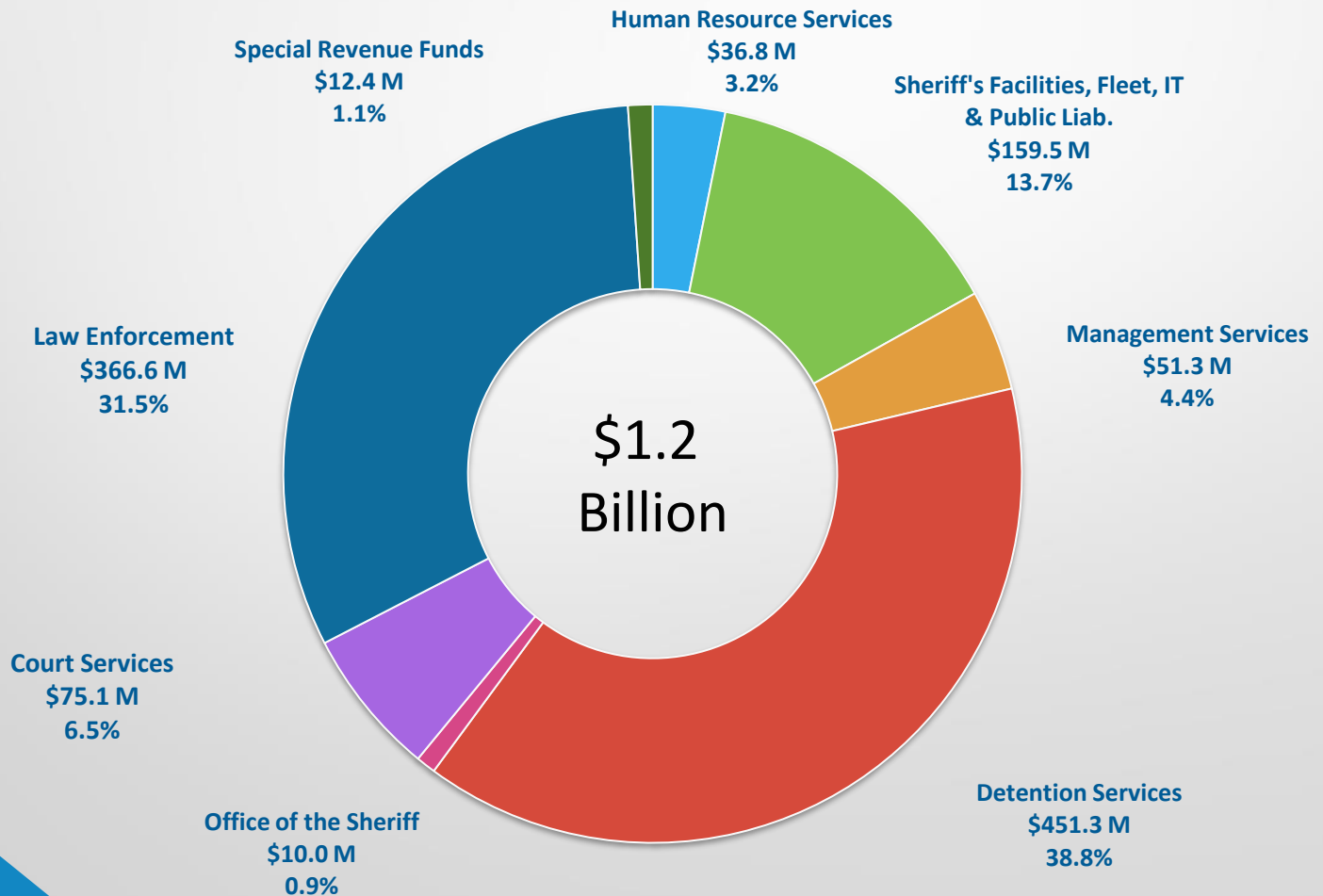
Public Safety Group



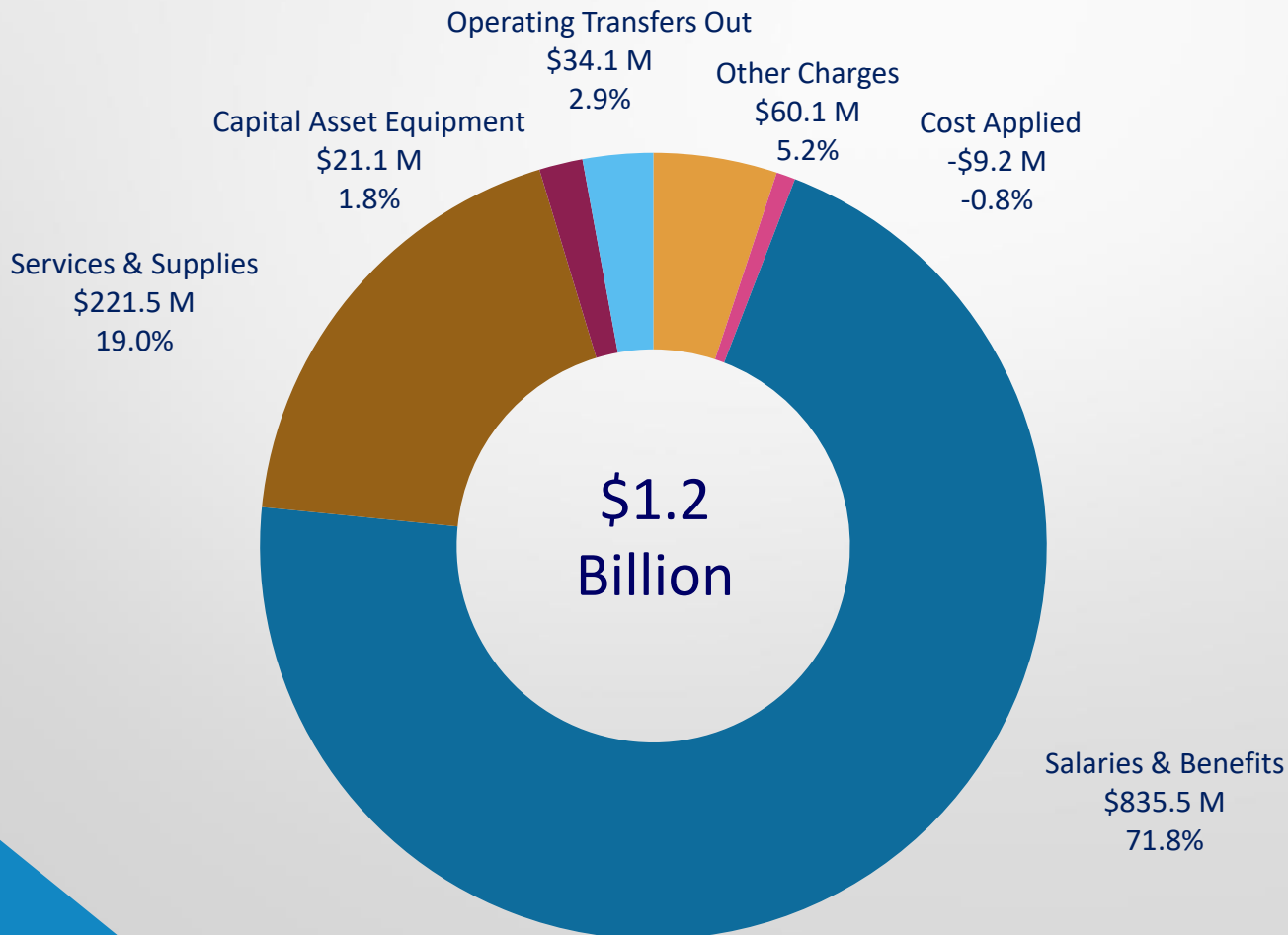
Sheriff's Department



Sheriff's Department Fiscal Year 2022-23 Adopted Budget



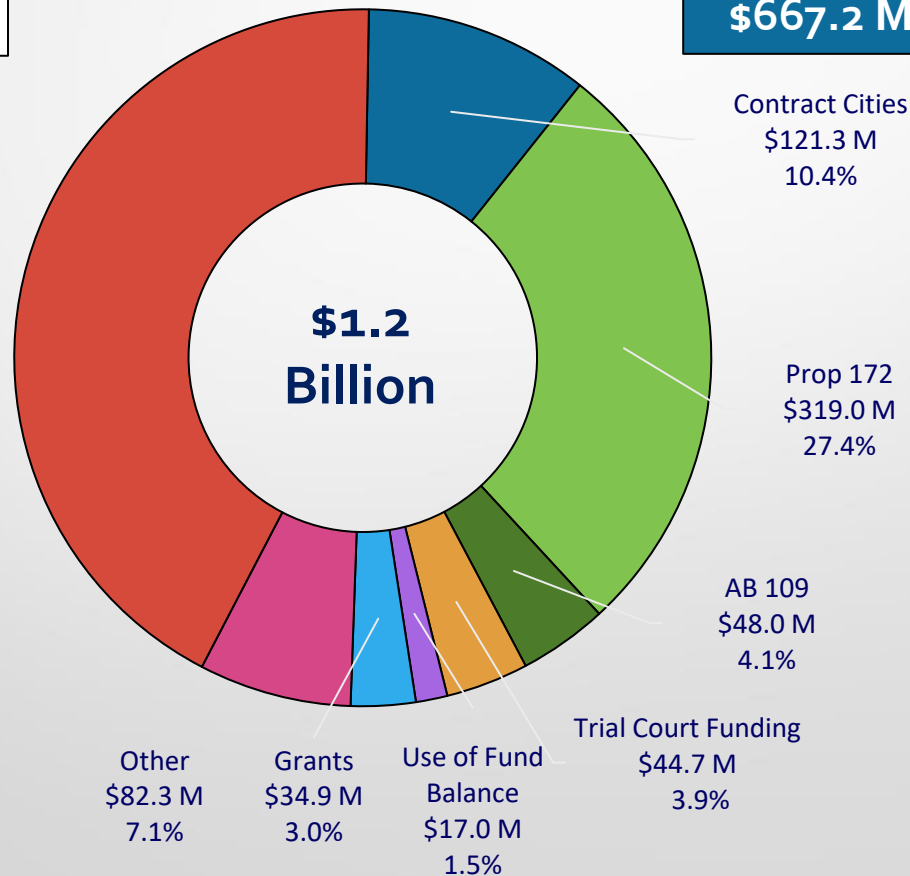
Sheriff's Department Fiscal Year 2022-23 Adopted Budget by Object



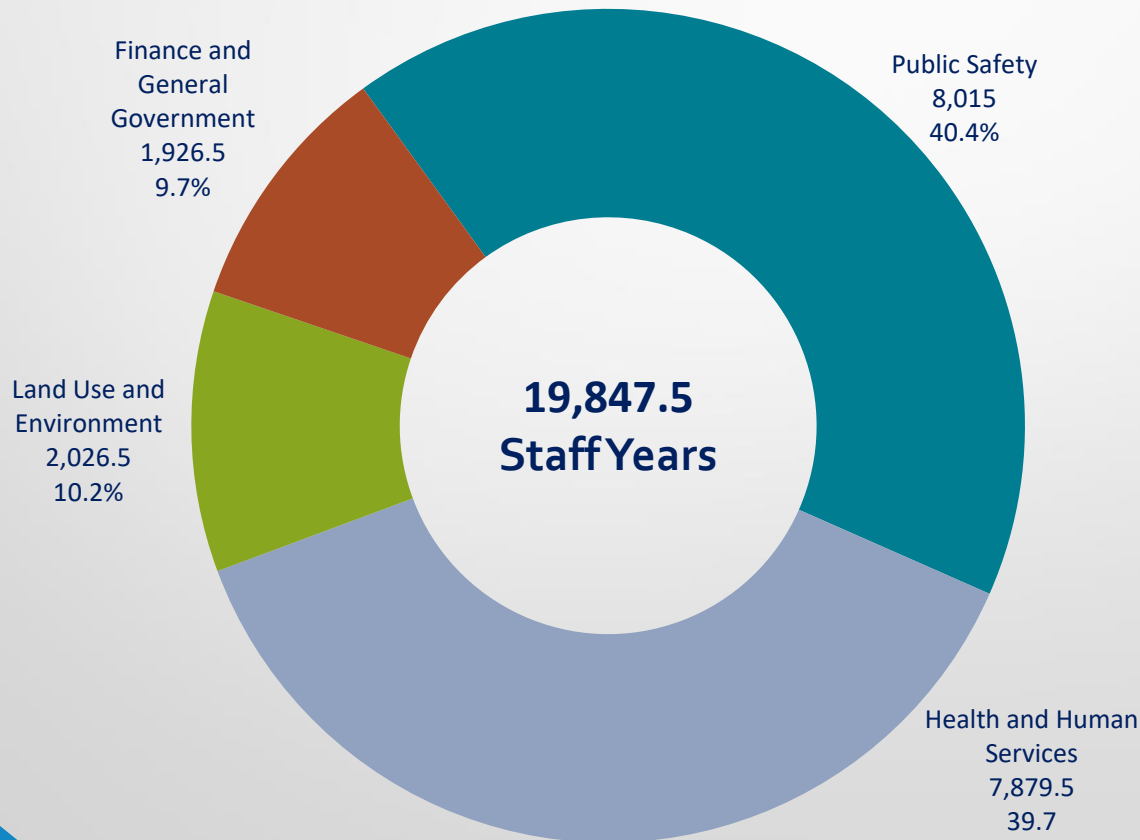
Sheriff's Department Revenue Sources

General Purpose Revenue
\$495.9 Million, 42.6%

Program Revenue
\$667.2 Million, 57.4%

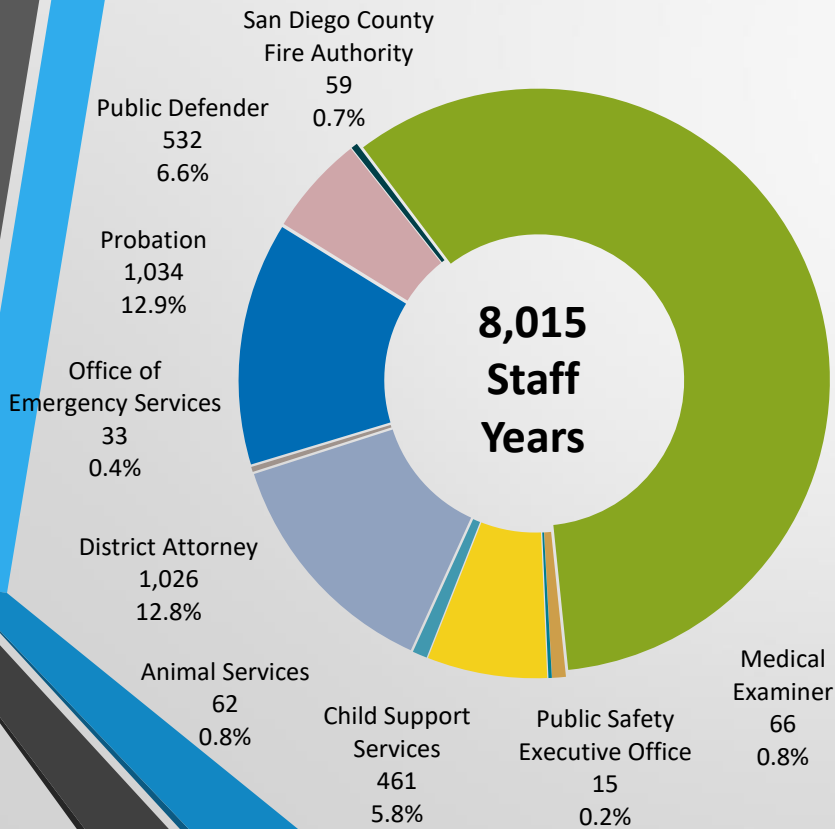


Fiscal Year 2022-23 County Staffing by Group

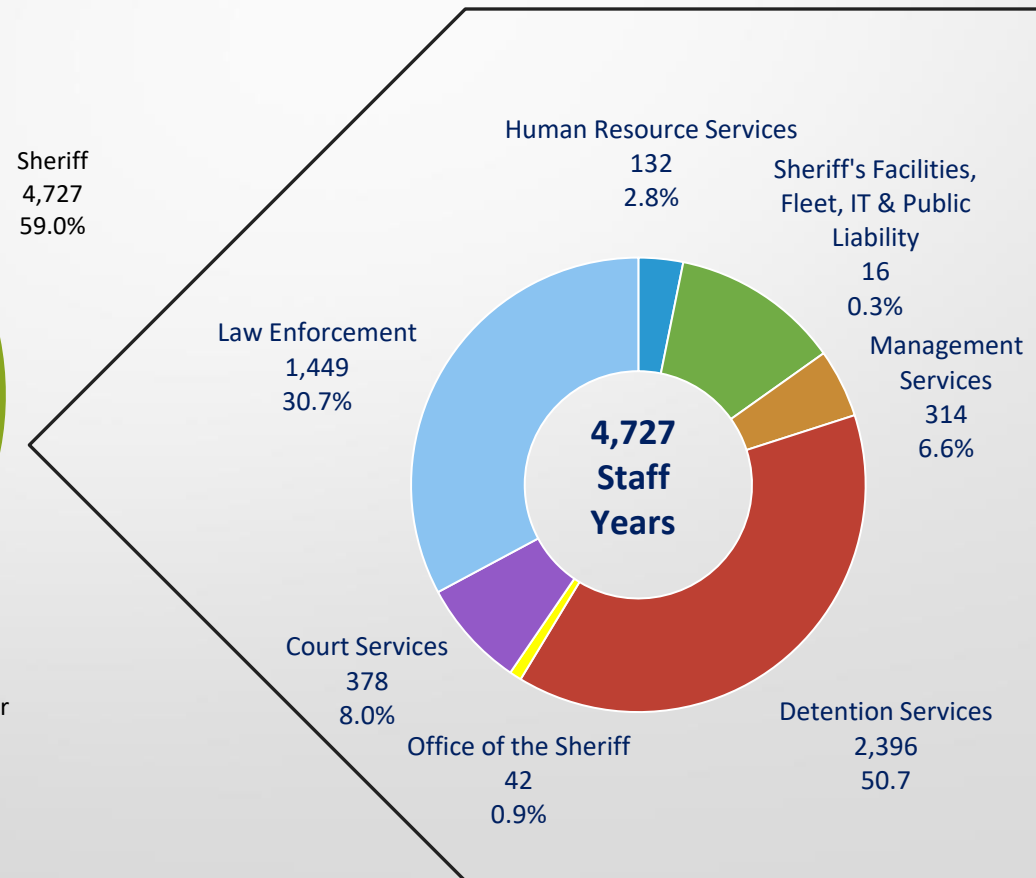


Fiscal Year 2022-23 Staffing

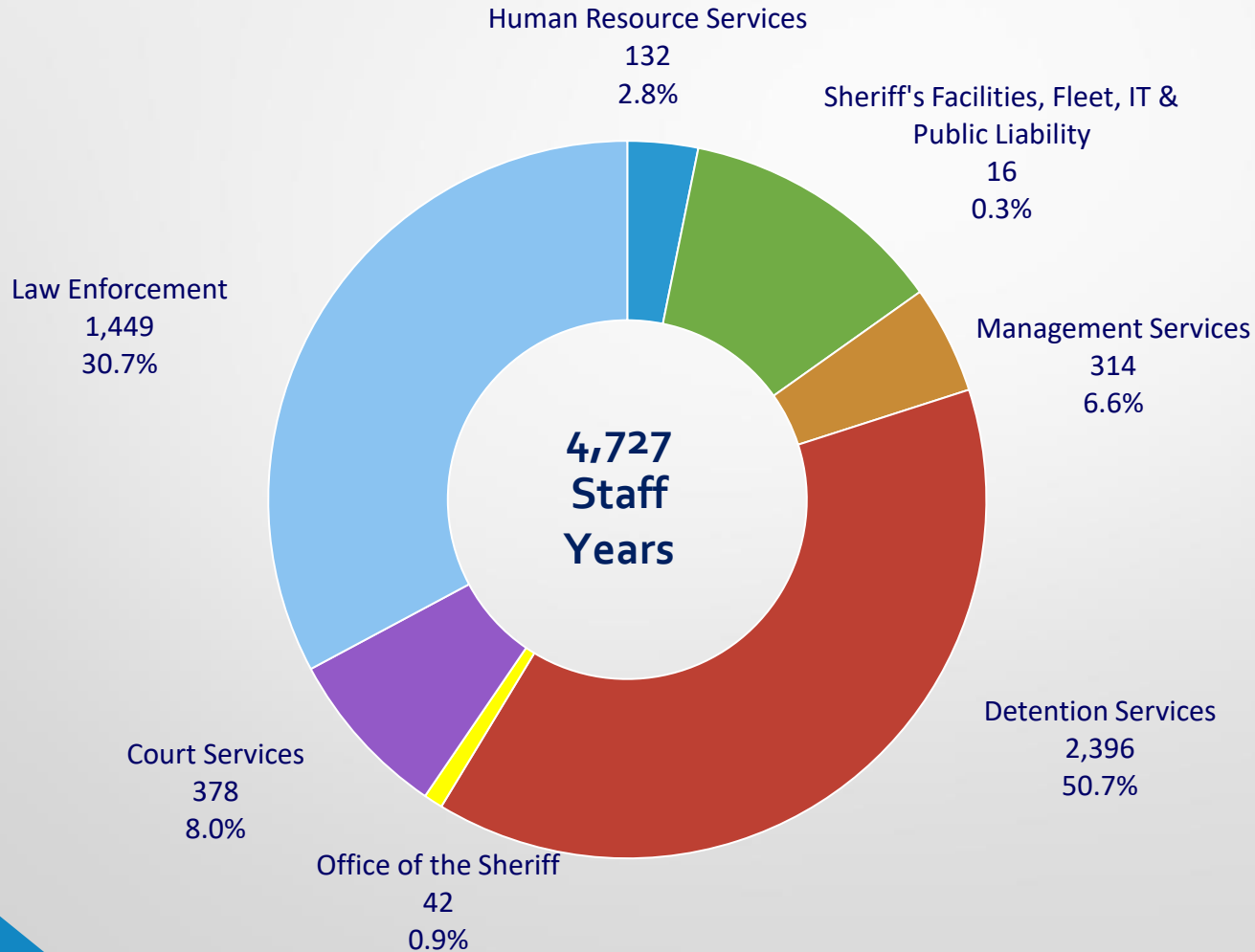
Public Safety Group



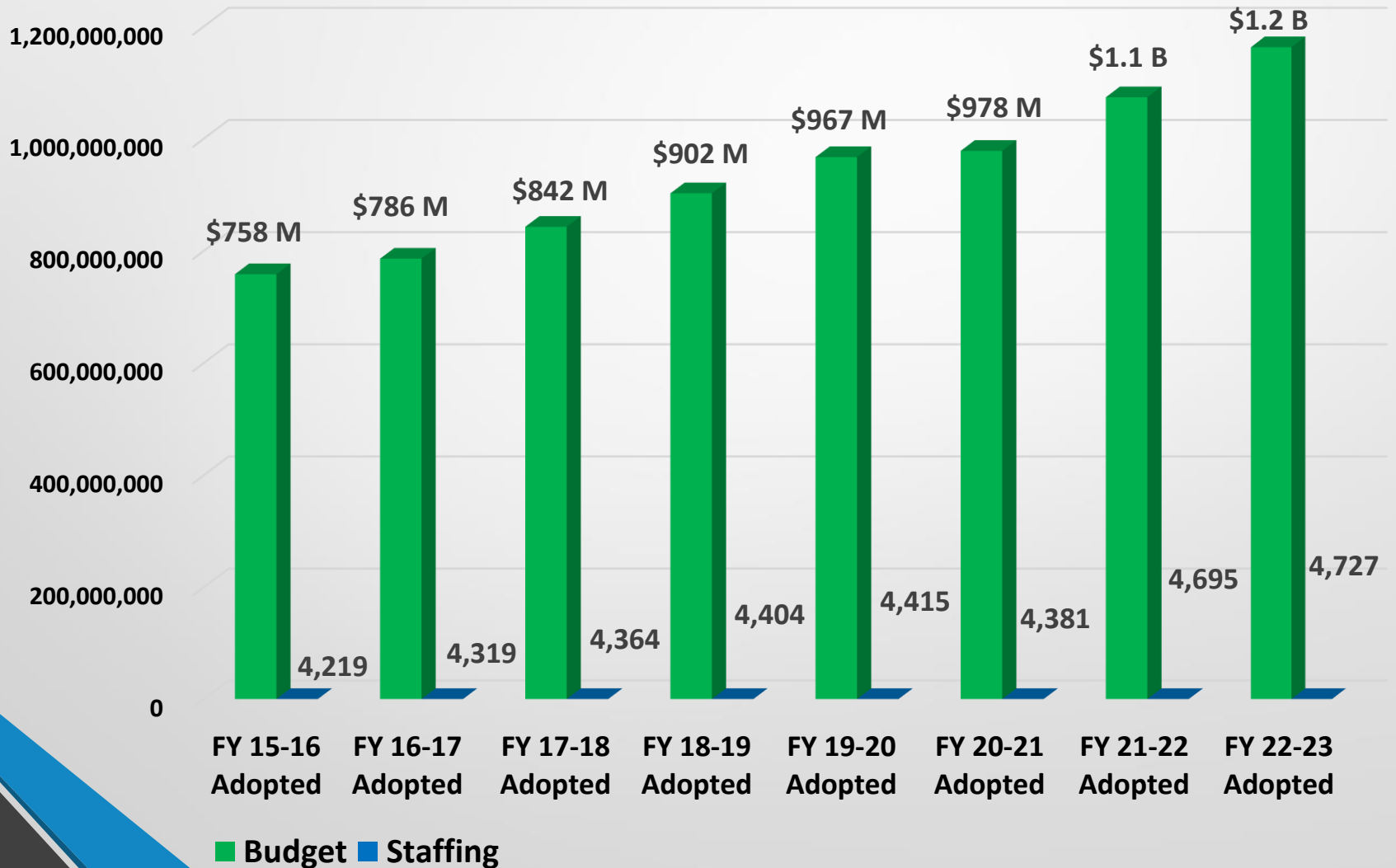
Sheriff's Department



Sheriff's Department Fiscal Year 2022-23 Staffing



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, 2022 - September 30, 2022 (pay period 2306)

ORG	Title	FY 22-23 Adjusted Appropriations	YTD Expenditures	YTD Encumbrances	Expenditures + Encumbrances	Unencumbered Balance	Budgeted Allocation through September	Expenditure Variance Under/(Over) Budgeted Amount through September	Expenditure % Variance Under/(Over) Budgeted Amount through September	Comments (Vacant position information as of 09/16/22)
39475	BUDGET & REVENUE MGMT									
	Salaries & Benefits	\$1,414,726	\$309,642	\$0	\$309,642	\$1,105,084	\$333,448	\$23,806	7.1 %	1 vacant position in ppd 2306
	Temp Help	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	
	Overtime	\$10,849	\$10,118	\$0	\$10,118	\$731	\$2,557	(\$7,561)	(295.7)	
	Services & Supplies	\$13,368	\$3,370	\$0	\$3,370	\$9,998	\$3,342	(\$28)	(0.8) %	
	Other Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	- %	
	Expenditure Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	- %	
	Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	- %	
39475	BUDGET & REVENUE MGMT	\$1,428,094	\$313,012	\$0	\$313,012	\$1,115,082	\$336,790	\$23,778	7.1 %	

**** 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 and minor equipment
 - Capital assets - \$189 million
 - Minor equipment - \$61 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 allow and what is not allowed
- Single transaction purchases up to \$2,500
- Do not ask the vendor to break a large transaction into multiple, smaller parts
- Ensure pre-approval by Approving Official or Department 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
- ***New requirement - effective March 1, 2022 all P-Card participants will scan/save the P-card packet into the DPC SharePoint site***



In-County & Out of County Travel

- Administrative Ordinance Article XXVIa
- Board of Supervisors Policy, Out of County Business and Related Guidelines and Process Purpose D-7
- County of San Diego Administrative Manual 0200-01 Out of County/In-County Business Expenditure
- Code of Ethics Principle

In-County & Out of County Travel

- Forms
 - FSD-1 – Travel Worksheet
 - ORCAPO24 – Travel Reimbursement Form or ORCAPo22 Non-Travel
 - ORCPo23 – Prepayment Form
 - Sheriff has delegated his authority to Undersheriff, Assistant Sheriffs, Executive Director and Chief Finance Officer
 - Changes need to be routed up the chain of command
- Per diem rate - \$64 for meals and lodging
- Travel expenditure are a matter of public record and will be available for public review

Accepting 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 \$5,000, 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. 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

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

Emergency Response

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



Questions?