

# Mendocino County Sheriff's Office Budget Unit 2310 Workshop

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FISCAL YEAR 2021-2022



# Sheriff's Office BU 2310 Budget



## Table of Contents:

- ▶ Slide 3 – Overview of BU 2310 Budget Development
- ▶ Slide 4 - Sheriff's Office Revenues
- ▶ Slide 5 – Sheriff's Office Revenue Accounts (Chart)
- ▶ Slide 6 – Sheriff's Office Expenses
- ▶ Slide 7 – Sheriff's Office Expenses 1000 Series (Salaries)
- ▶ Slide 8 – BU 2310 Salaries (Chart)
- ▶ Slide 9 – Sheriff's Office Expenses 1000 Series (Salaries) Variable Factors
- ▶ Slide 10 – Sheriff's Office Expenses 2000 Series
- ▶ Slide 11 – Sheriff's Office Expenses 2000 Series (Chart)
- ▶ Slide 12 – Sheriff's Office Expenses 4000 Series
- ▶ Slide 13 – Sheriff's Office BU 2310 Totals
- ▶ Slide 14 – Sheriff's Office Grants
- ▶ Slide 15 – Sheriff's Office FY 2021-22 Projected Awards

## MCSO BU 2310 Fiscal Year 2021/22 Budget Development

The development of the Sheriff's budget this year included an in-depth examination of many different factors. In order to estimate County cost for maintaining Sheriff's BU 2310, fiscal staff examined two main areas:

1. The amount of **revenues** (or credits) that will likely be received into the Sheriff's budget.
2. The amount of **expenses** (or debits) that will likely be coming out of the Sheriff's budget.

### Methodologies

The methodologies involved in making budget projections vary, depending on the nature of a given revenue or expense. For example, a revenue can be based on legislation (sales taxes), but it can also be based on things like set fees for service (fingerprinting). One is dependent on the economy and the other on demand for service.

One of the best indicators of future revenues/expenses is recent past actual year-end totals. COLAs and unusual trends, such as emergencies, changes in legislation, etc., must also be factored into any projection. Budgeting is not an exact science. We use the most reliable information available at the time the budget is being drafted to project the budget.

# Sheriff's Office BU 2310 Revenues

- ▶ As shown in more detail in the next slide, the Sheriff's Office receives a modest assortment of revenues from various sources, including but not limited to:
  - ▶ The State
  - ▶ Fees for Permits and Services
  - ▶ Warrants
  - ▶ Court Fines and Penalties
  - ▶ The Federal Government
  - ▶ Other Agencies
  - ▶ Donations
  - ▶ Grants (discussed separately)

**SO/2310 Revenue Accounts**

Line Item	Description	FY18/19 Budgeted	FY18/19 Actuals	FY19/20 Budgeted	FY19/20 Actuals	FY20/21 Budgeted	FY20/21 Actuals	FY21/22 Budgeted	FY21/22 YTD Actuals
821510	Sales Tax - Public Safety	\$ (3,198,741.00)	\$ (3,359,234.06)	\$ (3,375,050.00)	\$ (3,250,045.69)	\$ (3,454,000.00)	\$ (3,841,553.92)	\$ (4,495,167.00)	\$ (365,151.23)
822600	Other Permit	\$ (500.00)	\$ (930.00)	\$ (500.00)	\$ (830.00)	\$ (500.00)	\$ (940.00)	\$ (500.00)	\$ (37.50)
822601	Gun Permit	\$ (50,000.00)	\$ (61,228.97)	\$ (50,000.00)	\$ (48,815.29)	\$ (56,000.00)	\$ (62,125.51)	\$ (56,000.00)	\$ (4,474.87)
823110	Criminal Justice Construct Fund	\$ (150,000.00)	\$ (145,000.00)	\$ (150,000.00)	\$ (140,000.00)	\$ (150,000.00)	\$ (104,000.00)	\$ (150,000.00)	\$ -
823130	Warrant System	\$ (1,000.00)	\$ (2,396.48)	\$ (2,000.00)	\$ (986.24)	\$ (1,000.00)	\$ (456.27)	\$ (1,000.00)	\$ (44.86)
823204	Misc Court Fine	\$ (125,000.00)	\$ (13,310.59)	\$ (125,000.00)	\$ (36,625.93)	\$ (12,000.00)	\$ (62,915.95)	\$ (10,000.00)	\$ (5.10)
823210	Fine Judicial District	\$ -	\$ (28.23)	\$ -	\$ (45.62)	\$ -	\$ (70.72)	\$ -	\$ (1.49)
823300	Forfeiture & Penalty	\$ -	\$ (167.72)	\$ -	\$ (521.39)	\$ -	\$ (38,690.01)	\$ (10,000.00)	\$ -
823310	Asset Forfeiture	\$ (57,000.00)	\$ (49,500.00)	\$ (150,000.00)	\$ (117,624.56)	\$ -	\$ -	\$ -	\$ -
825344	2011 Realignment Public Safety	\$ (1,606,525.75)	\$ (1,667,152.64)	\$ (1,608,195.00)	\$ (1,673,477.19)	\$ (1,840,034.00)	\$ (1,651,362.65)	\$ (1,699,144.00)	\$ -
825398	SB90 Reimbursement	\$ -	\$ -	\$ -	\$ (26,198.00)	\$ -	\$ (24,115.00)	\$ -	\$ -
825490	State Other	\$ (875,000.00)	\$ (622,002.61)	\$ (885,000.00)	\$ (575,880.97)	\$ (805,000.00)	\$ (560,163.00)	\$ (742,253.00)	\$ (31,915.27)
825670	Federal Other Revenue	\$ (25,000.00)	\$ (82,532.18)	\$ (27,912.00)	\$ (23,195.99)	\$ (11,000.00)	\$ (9,234.82)	\$ (11,000.00)	\$ (300.00)
826223	Civil Fee Sheriff	\$ (100,000.00)	\$ (78,587.48)	\$ (100,000.00)	\$ (61,772.66)	\$ (80,000.00)	\$ (55,630.36)	\$ (61,000.00)	\$ (990.48)
826242	Domestic Animal Control Contra	\$ (22,000.00)	\$ (22,000.00)	\$ (22,000.00)	\$ -	\$ -	\$ (22,000.00)	\$ (22,000.00)	\$ (22,000.00)
826250	Law Enforcement Services	\$ (160,000.00)	\$ (102,333.99)	\$ (160,000.00)	\$ (183,563.01)	\$ (160,000.00)	\$ (128,988.50)	\$ (100,000.00)	\$ (16,706.96)
826254	Pt. Arena Contract Sheriff's Svcs	\$ (100,000.00)	\$ (91,666.63)	\$ (100,000.00)	\$ (99,999.96)	\$ (100,000.00)	\$ (108,333.00)	\$ (100,000.00)	\$ (24,999.99)
826258	Restitution	\$ -	\$ (25,750.00)	\$ -	\$ (33,000.00)	\$ -	\$ (144,625.00)	\$ (10,000.00)	\$ -
826390	Other Charges	\$ -	\$ (14,427.85)	\$ -	\$ (14,614.11)	\$ -	\$ (15,520.78)	\$ (500.00)	\$ (1,552.00)
827600	Other Sales	\$ -	\$ (13,663.02)	\$ -	\$ (3,760.43)	\$ -	\$ (1,991.92)	\$ (500.00)	\$ (184.00)
827700	Other	\$ -	\$ (24,290.77)	\$ -	\$ (1,367.25)	\$ -	\$ (1,400.00)	\$ -	\$ (100.00)
827707	Donation	\$ -	\$ (1.00)	\$ -	\$ -	\$ -	\$ (677.00)	\$ -	\$ -
		\$ (6,470,766.75)	\$ (6,376,204.22)	\$ (6,755,657.00)	\$ (6,292,324.29)	\$ (6,669,534.00)	\$ (6,834,794.41)	\$ (7,469,064.00)	\$ (468,463.75)

# Sheriff's Office BU 2310 Expenses

- ▶ Primary expenses associated with operating the Sheriff's Office are:
  - ▶ Salaries and benefits
  - ▶ Supplies
  - ▶ Training
  - ▶ Equipment and maintenance
  - ▶ Information technology
  - ▶ Contracts
  - ▶ Vehicles and vehicle equipment

# Sheriff's Office BU 2310 Expenses – 1000 Series (Salaries)

- ▶ A regular salary and benefit projection for funded filled positions is provided to the Sheriff's Office from the Auditor each year for budget purposes.
- ▶ Budgeted salary expenses include regular salaries, overtime, extra-help and associated benefits/employer contributions for Sheriff's Office law enforcement positions:
  - ▶ Deputies
  - ▶ Courtroom Bailiffs
  - ▶ Command staff (Sheriff, Undersheriff, etc.)
  - ▶ Dispatchers
  - ▶ Detectives/Investigators
  - ▶ Evidence staff
  - ▶ Records staff
  - ▶ Front office staff
  - ▶ Professional Standards Bureau
  - ▶ Sheriff's IT staff
  - ▶ Fiscal staff

BU 2310 1000 Series Salary Expenses									
<u>ORG</u>	<u>OBJ</u>	<u>ACCOUNT DESCRIPTION</u>	<u>18/19 FY BUDGET</u>	<u>18/19 FY ACTUALS</u>	<u>19/20 FY BUDGET</u>	<u>19/20 FY ACTUALS</u>	<u>20/21 FY BUDGET</u>	<u>20/21 FY ACTUALS</u>	<u>21/22 FY ADOPTED</u>
SO	861011	SALARIES	8,290,919	7,819,917	8,442,664	8,016,274	8,151,273	8,187,497	8,998,748
SO	861012	EXTRA HELP	95,761	439,645	213,083	430,628	75,000	386,005	250,000
SO	861013	OVERTIME	313,221	1,424,811	650,000	1,648,601	750,000	2,089,078	1,161,185
SO	861021	CO CONT RETIRE	3,640,868	3,483,142	3,790,339	3,706,320	4,154,077	3,953,925	5,043,813
SO	861022	OASDI	526,815	540,510	493,452	570,523	522,549	590,565	547,193
SO	861023	SDI MC	123,696	135,524	115,797	141,266	123,806	150,753	129,633
SO	861024	CO CONT R- COLA	1,899,310	1,811,286	1,618,757	1,593,811	1,525,753	1,435,095	1,327,457
SO	861030	CO CONT HEALTH	770,580	776,032	1,150,100	1,015,536	1,068,120	1,000,653	1,093,551
SO	861031	CO CONT UNEMPLOYMENT INSURANCE	12,689	12,742	10,999	10,999	10,254	10,254	11,374
SO	861035	CO CONT WORKERS COMPENSATION I	1,169,805	1,169,939	1,121,832	1,121,832	1,177,170	1,177,170	1,074,869
		<b>TOTAL 1000 SERIES</b>	<b>16,843,665</b>	<b>17,613,548</b>	<b>17,607,023</b>	<b>18,255,791</b>	<b>17,558,002</b>	<b>18,980,995</b>	<b>19,637,823</b>



# Sheriff's Office BU 2310 Expenses – 1000 Series (Salaries)

- ▶ Some factors that may have an impact on budgeted salary expenses include:
  - ▶ Cost of Living Allowances (COLAs) provided for in labor agreements
  - ▶ Market study parity implementations
  - ▶ Premium pay and incentives
  - ▶ Changes to employer portion of state and federal contributions
  - ▶ Increases or decreases in employer paid portion of health benefits
  - ▶ Worker's compensation rates
  - ▶ Personnel transactions (such as new hires, promotions, reclassifications, retirements, and terminations)
  - ▶ Ability to recruit, hire and retain qualified staff
  - ▶ Vacant positions
  - ▶ Emergencies, trainings, and other events requiring staff to work overtime/backfill
  - ▶ Court mandates
  - ▶ Changes to retirement plan contributions

# Sheriff's Office BU 2310 Expenses – 2000 Series

- ▶ Budgeted expenses for services and supplies include:
  - ▶ Law enforcement related services and supplies
  - ▶ Office expenses and supplies
  - ▶ Communications and data
  - ▶ Communications microwaves
  - ▶ Utilities
  - ▶ General insurance
  - ▶ Equipment maintenance
  - ▶ Medical and dental services (autopsies and exams)
  - ▶ Education and training
  - ▶ Professional and specialized services
  - ▶ Publications and legal notices
  - ▶ Rents for buildings and equipment
  - ▶ IT equipment, technology, supplies and software
  - ▶ Transportation and travel
  - ▶ Memberships

BU 2310 2000 Series Expenses									
Line Item	Description	FY18/19 Budgeted	FY18/19 Actuals	FY19/20 Budgeted	FY19/20 Actuals	FY20/21 Budgeted	FY20/21 Actuals	FY21/22 Budgeted	FY21/22 Actuals
862050	Clothing & Personal Items	\$ 3,000	\$ 395	\$ 3,000	-	\$ 1,500	-	\$ 1,000	-
862060	Communications	\$ 135,000	\$ 182,133	\$ 135,000	\$ 195,846	\$ 190,000	\$ 210,481	\$ 197,000	\$ 36,699
862062	Communications Microwave	-	-	-	-	-	-	\$ 367,595	-
862101	Insurance-General	\$ 195,650	\$ 195,814	\$ 210,998	\$ 217,184	\$ 162,706	\$ 162,706	\$ 212,582	-
862120	Maintenance Equip	\$ 178,450	\$ 38,266	\$ 178,450	\$ 25,069	\$ 35,000	\$ 75,841	\$ 40,000	\$ 4,125
862150	Memberships	\$ 20,000	\$ 7,951	\$ 20,000	\$ 8,332	\$ 20,000	\$ 7,766	\$ 20,000	\$ 40
862170	Office Expense	\$ 110,000	\$ 86,060	\$ 110,000	\$ 144,995	\$ 85,000	\$ 110,867	\$ 85,000	\$ 17,391
862185	Medical & Dental Svcs	\$ 400,000	\$ 302,958	\$ 400,000	\$ 522,185	\$ 350,000	\$ 862,408	\$ 750,000	\$ 149,798
862187	Education & Training	\$ 215,000	\$ 144,330	\$ 211,500	\$ 129,082	\$ 211,500	\$ 83,789	\$ 150,000	\$ 26,760
862189	Prof & Spec Svcs - Other	\$ 383,253	\$ 386,542	\$ 190,627	\$ 339,663	\$ 286,717	\$ 396,398	\$ 429,840	\$ 97,259
862190	Publ & Legal Notices	-	-	-	\$ 42	-	\$ 361	\$ 500	-
862200	Rnts & Leases-Equipment	-	\$ 1,797	\$ 2,000	-	\$ 1,000	-	\$ 1,000	-
862210	Rnts & Leases-Bld Grd	\$ 32,736	\$ 32,736	\$ 32,736	\$ 32,736	\$ 30,336	\$ 28,896	\$ 35,000	\$ 10,592
862230	Info Tech Equip	\$ 350,555	\$ 224,640	\$ 350,555	\$ 285,127	\$ 441,137	\$ 351,637	\$ 445,000	\$ 8,492
862232	Law Enforcement Supplies & Services	\$ 464,443	\$ 284,631	\$ 469,341	\$ 217,605	\$ 385,359	\$ 335,853	\$ 375,000	\$ 25,279
862239	Spec Dept Exp	\$ 50,000	\$ 44,770	\$ 50,000	\$ 53,107	\$ 60,000	\$ 51,154	\$ 55,000	\$ 1,692
862250	Transportation & Travel	\$ 630,000	\$ 635,208	\$ 630,000	\$ 761,402	\$ 755,000	\$ 654,352	\$ 765,000	-
862253	Transportation & Travel-Out of County	-	\$ 10,910	\$ 10,000	\$ 1,592	\$ 10,000	\$ 1,291	\$ 8,000	-
862260	Utilities	\$ 15,000	\$ 14,384	\$ 15,000	\$ 10,783	\$ 15,000	\$ 15,682	\$ 16,200	\$ 1,885
	<b>TOTAL 2000 SERIES</b>	<b>\$ 3,183,087</b>	<b>\$ 2,593,531</b>	<b>\$ 3,019,207</b>	<b>\$ 2,944,754</b>	<b>\$ 3,040,256</b>	<b>\$ 3,349,486</b>	<b>\$ 3,953,717</b>	<b>\$ 380,013</b>

# Sheriff's Office BU 2310 Expenses – 4000 Series

- ▶ Budgeted expenses for structures and improvements/equipment typically include:
  - ▶ Facility modifications
    - ▶ Currently we have a men's locker room door relocation project that is unfunded
    - ▶ There is a fiber optic and rewire project in the works that BU 2310 may cost share
    - ▶ The Sheriff's Office has no other improvements or structural purchases planned
  - ▶ Equipment
    - ▶ Vehicles (Patrol and other law enforcement related vehicles)
    - ▶ Equipment/technology for vehicles (vehicle outfitting, mobile data terminals, etc.)
    - ▶ Radios (current cost per unit exceeds fixed asset threshold)
    - ▶ IT and technology related equipment that exceeds the fixed asset threshold (over \$5,000 per item and useful life of more than one year)
      - ▶ Example: Livescan machines, network switches, servers, videoconferencing equipment critical to operations

# Sheriff's Office BU 2310 Totals



## Adopted BU 2310

REVENUE = (\$7,469,064)

- 1000 SERIES \$19,637,823
  - Salaries = \$8,998,748
  - Extra Help = \$250,000
  - Overtime = \$1,161,185
  - Benefits = \$8,141,647
  - Unemploy Ins = \$11,374
  - Worker's Comp = \$1,074,869
- 2000 SERIES = \$3,953,717
  - Contracts/Supplies/etc.
- 4000 SERIES = \$3,000
  - Vehicles/Equipment

NCC BU 2310 = \$16,125,476

## Revised BU 2310 w/PG&E funds in 4000s

REVENUE = (\$7,469,064)

- 1000 SERIES \$19,637,823
  - Salaries = \$8,998,748
  - Extra Help = \$250,000
  - Overtime = \$1,161,185
  - Benefits = \$8,141,647
  - Unemploy Ins = \$11,374
  - Worker's Comp = \$1,074,869
- 2000 SERIES = \$3,953,717
  - Contracts/Supplies/etc.
- 4000 SERIES = \$1,386,110
  - Vehicles/Equipment

NCC BU 2310 = \$17,511,586

- Quarterly Budget Reports are submitted to the Executive Office.
- Any line item variance of 5% or more must be explained on budget narratives accompanying quarterly reports.

# MCSO Grants

- ▶ **Budget Unit 0450 – Justice Assistance – Federal**
  - ▶ Provides critical funding necessary to support a range of program areas including law enforcement, crime prevention and education, technology improvement.
- ▶ **Budget Unit 0466 – DEA COMMET – Federal**
  - ▶ Domestic Cannabis Suppression / Eradication Program assistance allows the enhancement of illicit marijuana eradication enforcement activities in Mendocino County.
- ▶ **Budget Unit 0474 – Cal MMET – State**
  - ▶ Allocated funds by the State for law enforcement activities concerning methamphetamine investigations.

# Fiscal Year 2021-22 Projected Awards

- ▶ **Budget Unit 0450 – Justice Assistance – Federal**

- ▶ \$42,544

- ▶ \$26,388 – PPE Purchase

- ▶ \$16,156 – Technology improvement program for patrol deputies

- ▶ \$150,000 (Competitive grant, application pending review)

- ▶ Resident Deputy Pay Incentive Plans

- ▶ **Budget Unit 0466 – DEA COMMET**

- ▶ \$230,000

- ▶ County of Mendocino Marijuana Enforcement Team (COMMET) program expenses such as leases, equipment, and law enforcement supplies & services.

- ▶ **Budget Unit 0474 – Cal MMET**

- ▶ \$133,155

- ▶ Methamphetamine related expenses such as body scanners and Task Force OT