

## Sheriff's Office

In the FY 09-10 Proposed Budget there is a DEPARTMENT FINANCIAL SUMMARY BY PROGRAM page (page 204), and on that page Training is listed as \$5,884,308 (in the FY 09-10 Proposed column). The detail of the \$5,884,308 is as follows:

General Fund PERS Bond	\$1,221,399
General Fund Risk Management	166,000
General Fund Purchased Insurance	341,180
General Fund Direct Info. Services	1,848,682
General Fund County Overhead	<u>2,260,380</u>
General Fund Indirects	\$5,837,641
All Funds Training Budget	<u>46,667</u>
TOTAL	<u>\$5,884,308</u>

PERS Bond, Risk Management, Purchased Insurance, Direct Information Services and County Overhead are county charges allocated to the Sheriff's Office (sometimes broadly referred to as indirects), and made up 12.9% of the Sheriff's Office budget in FY09-10. During the FY09-10 budget preparation, the Sheriff's Office isolated the General Fund indirects in one program. This is because the county charges must be allocated within the Sheriff's Office to individual programs. These allocations are based on number of FTE or budgeted personnel dollars.

The allocation process is highly detailed and requires a significant amount of time whenever the charges have to be reallocated. There have been years when this reallocation has been done multiple times during the budget process, as charges are revised by the charging department or budget staff, or due to a change in the number of FTE or budgeted personnel dollars in the Sheriff's Office. The Sheriff's Office hoped to avoid this allocation and reallocation process in FY 09-10 having had a particularly challenging experience with it in FY 08-09. So, we chose to *temporarily* place the charges in a single program until the budget was finalized. Once the FY 09-10 budget was adopted, the indirects were then reallocated to the individual Sheriff's Office programs.

As a final note, the FY 10-11 budget document also has a DEPARTMENT FINANCIAL SUMMARY BY PROGRAM page (page 219). The amount listed for Training in the FY 09-10 Curr Bgt column is not \$5,884,308, but rather \$316,648. This is the Sheriff's Office actual combined Training program(s) budget for FY 09-10, and ended up at this higher than proposed amount due to the Budget Committee granting an Add package along with the award of a training grant.