

Priority: Safety
Program Offer Type: Support
Related Programs:

Lead Agency: Sheriff
Program Contact: Wanda Yantis

Program Characteristics:

Executive Summary

The MCSO Fiscal and Payroll Unit program provides comprehensive Fiscal, Budget and Timekeeping services to the entire Multnomah County Sheriff's Office (MCSO). The MCSO has approximately 850 employees and a \$100 million agency budget. The Unit conducts data analysis and information reporting to the MCSO management and staff as well as through the Executive Office provides information to the public. The Timekeeping function enters and audits time reporting, helping to ensure that the agency staff are accurately paid.

Program Description

The Fiscal and Time Reporting Units perform a core agency function by gathering data, entering, analyzing and reporting to Command Staff so that strategic operating direction can be taken. The Fiscal Unit makes certain that funds are available for running the agency's operating programs and documents their use by performing budget development and monitoring, fiscal projections, accounts receivable and payable, inmate welfare fund accounting, contract monitoring, and internal service reimbursements.

The MCSO Time Reporting Unit's responsibility is to enter and report our 850 employees' working and non-working time accurately and timely, and ensure everyone is paid appropriately. The Sheriff's Office is a 24 hour, 365 days per year operation. We strive for accuracy and work towards catching issues before they become paycheck problems.

Program Justification

Fiscal Services provides the necessary skills and tools to analyze and review the programs that the MCSO is delivering, which is an essential part of the program success feedback loop. The analysis contributes to offender accountability, collaboration with other departments and agencies, and the information generated provides the basis for a public dialog regarding the criminal justice system.

Performance Measures

| Measure Type | Primary Measure | Previous Year Actual (FY05-06) | Current Year Purchased (FY06-07) | Current Year Estimate (FY06-07) | Next Year Offer (FY07-08) |
|--------------|-------------------------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------|
| Output | Percent of payments over 60 days | 3.3% | 0.0% | 4.6% | 4.0% |
| Outcome | Financial Audit Findings | 0 | 0 | 0 | 0 |
| Output | Time entry hours approved per month | 159,242 | 150,000 | 160,585 | 150,000 |

Performance Measure - Description

✔ **Measure Changed**

Measures changed from invoices processed and dollars paid out to percent of payments over 60 days and number of audit findings to better reflect the work products of the fiscal group.

Payroll measures changed from employee hours entered and pay/benefits expended to time entry hours approved each month which is a better summary of the units performance due to the work that must be in place for approvals to occur.

Legal/Contractual Obligation

Assist in the contract development and procurement process as well as provide accounting and time information reports on contracts, grants and IGA's for the Sheriff's Office.

ORS 206.020 Keeping records of and disposition of fees.

ORS 294.085 Examining books and papers of county officers.

ORS 297.515 County audits include judicial and law enforcement agencies and officers.

Revenue/Expense Detail

| | Proposed General Fund | Proposed Other Funds | Proposed General Fund | Proposed Other Funds |
|---------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Program Expenses | 2007 | 2007 | 2008 | 2008 |
| Personnel | \$882,873 | \$0 | \$926,000 | \$0 |
| Contracts | \$828 | \$0 | \$828 | \$0 |
| Materials & Supplies | \$42,721 | \$0 | \$42,721 | \$0 |
| Internal Services | \$5,012 | \$0 | \$104,938 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Subtotal: Direct Exps: | \$931,434 | \$0 | \$1,074,487 | \$0 |
| Administration | \$0 | \$0 | \$0 | \$0 |
| Program Support | \$0 | \$0 | \$0 | \$0 |
| Subtotal: Other Exps: | \$0 | \$0 | \$0 | \$0 |
| Total GF/non-GF: | \$931,434 | \$0 | \$1,074,487 | \$0 |
| Program Total: | \$931,434 | | \$1,074,487 | |
| Program FTE | 11.00 | 0.00 | 11.00 | 0.00 |
| Program Revenues | | | | |
| Fees, Permits & Charges | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | \$0 | \$0 | \$0 | \$0 |
| Other / Miscellaneous | \$0 | \$0 | \$0 | \$0 |
| Program Revenue for Admin | \$0 | \$0 | \$0 | \$0 |
| Total Revenue: | \$0 | \$0 | \$0 | \$0 |

Explanation of Revenues

Significant Program Changes

Last year this program was: #60007, MCSO Fiscal/Payroll/Budget