

**Lead Agency:** Sheriff  
**Program Offer Type:** Support  
**Related Programs:**  
**Program Characteristics:**

**Program Contact:** Wanda Yantis

**Executive Summary**

The MCSO Fiscal Unit program provides comprehensive financial services to the Multnomah County Sheriff's Office in support of the agency's public safety operations. The Sheriff's Office annual budget is over \$120 million dollars and is funded from a variety of sources including County general fund; State and Federal grants, fees and contracts; as well as through intergovernmental agreements with local jurisdictions.

**Program Description**

The Fiscal Unit gathers financial data, enters and processes transactions through the County financial system (SAP), conducts analysis, and reports financial information to Command Staff so that strategic operational decisions can be made. The Fiscal Unit makes certain that funds are available for running the agency's operating programs and documents their use by performing: budget development, modification and monitoring; fiscal projections; accounts receivable and payable; inmate welfare fund accounting and deposits; contract development and monitoring; grant accounting; travel and training processing; as well as monitoring County internal service reimbursements.

The Fiscal Unit provides monthly financial reports to management and information for the County's annual audit. Oregon budget law, County financial policies, County administrative procedures and internal controls are implemented and upheld by the Fiscal Unit. The Fiscal Unit works with the Planning & Research Unit and the Executive Office in providing information to the public.

**Performance Measures**

Measure Type	Primary Measure	Previous Year Actual (FY11-12)	Current Year Purchased (FY12-13)	Current Year Estimate (FY12-13)	Next Year Offer (FY13-14)
Output	Percent of payments over 60 days	3.5%	5.0%	3.5%	5.0%
Outcome	Number of accounts payable payments made	4,880	5,000	4,300	5,000

**Performance Measure - Description**

County policy is to have payments made within 30 days of invoice, the data is from SAP on actual payment date vs. invoice date. The Outcome measure of payments made reflects the volume of checks processed by the unit with the outcome of vendors paid.

## 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 Chapter 294 — County and Municipal Financial Administration

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
<b>Program Expenses</b>	2013	2013	2014	2014
Personnel	\$678,498	\$0	\$699,998	\$0
Contracts	\$888	\$0	\$908	\$0
Materials & Supplies	\$12,972	\$0	\$13,264	\$0
Internal Services	\$62,254	\$0	\$67,021	\$0
Total GF/non-GF:	<b>\$754,612</b>	<b>\$0</b>	<b>\$781,191</b>	<b>\$0</b>
Program Total:	<b>\$754,612</b>		<b>\$781,191</b>	
Program FTE	6.00	0.00	6.00	0.00
<b>Program Revenues</b>				
Total Revenue:	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

### Significant Program Changes

✔ Significantly Changed

**Last year this program was:** #60013, MCSO Fiscal Unit

At the FY 14 budget adoption hearing, the Board approved an amendment that provided on the first quarter (\$748,014) of General Fund overtime in the Sheriff's Office adopted budget. The overtime for the remaining three quarters of the year (\$2,244,042) was placed in General Fund contingency. This action reduced this program's requested overtime funds by \$11,065. These funds will be appropriated quarterly through budget modifications with the expectation of a quarterly report by the Sheriff's Office in front of the Board on issues surrounding overtime, hiring and retirements.