

	LANE COUNTY SHERIFF'S OFFICE POLICY	Number: G.O. 5.01
		Issue Date: March 21, 2005
		Revision Date:
CHAPTER: Fiscal Management and Agency-owned Property		Related Policy: G.O. 5.02 (Purchasing), G.O. 5.05 (Ordering Supplies), G.O. 5.06 (Request for Refunds or Transfer of Funds)
SUBJECT: Budget		Related Laws: Oregon Budget Law

POLICY: The Sheriff's Office's annual budget is a spending plan used for many functions. A budget is an opportunity to set new goals and objectives for the coming year, review its progress in the current year, review and adjust its allocation of personnel, review its functions, determine its fiscal and material needs for the coming year, and generally review its operation.

RULE: Preparation and monitoring of the Sheriff's Office budget shall be a collaborative effort involving Sheriff's Office fiscal staff, program managers, sergeants, lieutenants and captains, with the ultimate responsibility being the Sheriff's.

PROCEDURE:

I. Budget Instructions

- A. Budget Instructions are received from County Administration detailing the allowable growth permitted by departments, and the county's internal costs (Indirect) to be allocated to user departments.
- B. Information Services (IS) also constructs an estimate of the cost of their services to be delivered to each department, for inclusion in each department's budget.

II. Internal Sheriff's Office Costs

- A. The Sheriff's Office calculates the Sheriff's Office level Indirect to be included in grant funded programs where the reimbursement of Sheriff's Office Indirect is allowable in the grant.
- B. The Sheriff's Office also reviews its vehicle requirements and costs for the coming year for inclusion of the fleet costs in the vehicle using programs.
- C. Finally, personal computers (PC's) are inventoried and needs are reviewed to verify the PC Replacement Fund contribution.
 - 1. The Sheriff's Office is not responsible for budgeting the PC Replacement Fund, however;

2. Contribution to the fund is not voluntary, the Sheriff's Office does monitor the number of PC's for which the Sheriff's Office contribution is made, and the portion of the PC Replacement Fund representing the Sheriff's Office contribution is maintained for the exclusive use of the Sheriff's Office.

III. Budgeting Program Operations

- A. Budgets are constructed at the program level on a line by line basis. Individual line item budgets are established using a combination of historical receipts and spending, projected needs and goals, and growth parameters allowed in the county Budget Instructions.
- B. Program managers, sergeants, lieutenants, and captains are all responsible for their program and division budget submissions.
- C. Fiscal staff review and coordinate budget construction to ensure the program budgets are in-line with the county Budget Instructions.
- D. Ultimately, the Sheriff's Office budget submission to the County Administrator reflects the Sheriff's judgment of the Sheriff's Office's needs.

IV. County Budget Process

- A. The County Administrator will generally review the Sheriff's Office budget with the Sheriff.
- B. The County Administrator is the county budget officer, and, as such, is responsible for the Sheriff's Office budget included in the Proposed Budget document.
- C. The Lane County Budget Committee will review the Sheriff's Office budget submitted by the County Administrator and will approve the budget (with or without modification).
- D. The Sheriff's Office budget is then forwarded to the Lane County Board of Commissioners for adoption (again, with or without modification). This then becomes the Sheriff's Office Adopted Budget.
 1. The Sheriff's Office budget is adopted at the department fund level – the overspending of one line item, one program, or one division does not constitute the overspending of the budget – the entire Sheriff's Office would have to overspend its budget to have a State Budget Law violation.

2. Supplemental Budget adjustments do occur throughout the year according to Oregon Budget Law, and the Adopted Budget with these adjustments then becomes the Sheriff's Office legal budget.

V. Monitoring the Budget

- A. The county's Finance Division provides monthly reports detailing the current budget (as adjusted for Supplemental Budget adjustments), monthly spending, year-to-date spending, and remaining budget, all at the program, line by line, level.
- B. The Sheriff's Office fiscal staff, and the program managers, review the monthly reports for accuracy and *compliance* (staying within the limits) of the Sheriff's Office legal budget.