

FY 2016-18 Budget Workshop Board Inquiry Form

Board Member	
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Inquiry Number: 21

Department: Sheriff
 Date: 04/15/2016
 Page(s) of Budget Book/PowerPoint:

Request/Question:

How much money has the Sheriff Department saved with funded but vacant sworn positions? Over the same period of time, what has been the cost of overtime for sworn positions? (Look back for the last 3 years and actual and projected for current FY)

Because the County accounting system does not differentiate expenses between sworn and civilian positions, it is not possible to conduct this type of analysis just for sworn positions. Instead this analysis compares all Salaries & Benefits (S&B) in the Sheriff Department Adopted Budget and Year-End Actuals for FYs 2012-13 through FY 2014-15, and FY 2015-16 through April 30th, 2016. It separates out S&B accounts affected by vacancies (savings) vs. Overtime & Extra Help, and then combines the remainder of the S&B accounts, with the total at the bottom. The variance column for each year shows how much under-budget (positive) or over-budget (negative) the account was for each year.

(\$ in millions)

	FY 2012-13 Adopted	FY 2012-13 Actual	FY 2012-13 Variance	FY 2013-14 Adopted	FY 2013-14 Actual	FY 2013-14 Variance	FY 2014-15 Adopted	FY 2014-15 Actual	FY 2014-15 Variance	FY 2015-16 YTD April 30th, 2016		
										FY 2015-16 Adopted	FY 2015-16 Actual	FY 2015-16 YTD Variance
S&B accounts affected by vacancies	89.05	82.34	6.71	92.04	86.69	5.36	92.50	88.93	3.57	77.42	73.79	3.63
Overtime & Extra Help	3.16	7.76	(4.61)	3.35	9.07	(5.72)	3.03	9.00	(5.98)	4.91	7.42	(2.51)
Subtotal	92.21	90.10	2.11	95.39	95.75	(0.36)	95.53	97.94	(2.41)	82.33	81.21	1.12
Balance of S&B	5.20	5.72	(0.52)	5.49	6.39	(0.90)	7.05	6.87	0.19	4.99	5.01	(0.02)
Total S&B	97.41	95.82	1.59	100.88	102.15	(1.26)	102.58	104.80	(2.22)	87.32	86.23	1.10

This is not a complete picture of all Department expenditures, just for S&B. The above table indicates that in FY 2012-13, net salary savings were \$2.1M higher than the Overtime and Extra Help overage. In that year, the Sheriff's Department ultimately returned \$250,000 to the General Fund. In FYs 2013-14 and 2014-15, salary savings did not cover overages. In FY 2013-14, the Sheriff ultimately needed \$750,000 from the General Fund to close the year, and in FY 2014-15, \$1.5M was needed from the General Fund. As can be seen in the table above, in both those years the overage in Overtime and Extra Help exceeded the salary savings. FY 2015-16, as of April 30th 2016, currently has a favorable variance between salary savings and Overtime overage.

As with all Departments, expenditures in Services and Supplies and Other Charges will also affect the bottom line, as will actual revenue as compared to budgeted amounts. Ultimately, if the Sheriff's Department ends the fiscal year with a positive variance, some, or all, of that variance will be returned to the General Fund.