



## Budget Change Request

### Change request information

Title Add a Financial Operations Assistant to Address Increased Workload and  
Number B-10-01 Department 10 - Sheriff-Law  
Requester Heidi Thomsen  
Published by Jennifer Smith Publish Date 2023-08-24  
Change Type Policy Change

### Board outcome *(to be entered by budget after Board action)*

Board Decision  
Board Changes

### Funds affected

Fund 0010 - General Fund  
General Fund Affected? Yes More Than One Fund Affected? No

### Policy request priority and connection to the strategic plan

Priority # 1 Strategic Plan Responsive Law,

### Does this request include federal, state, or private grants?

Grant Funded? None  
Grantor and timeframe N/A.

### Does this request affect current positions or propose new positions?

HR Payroll e-mailed? Yes Position Impact Adds Position(s)  
Current position numbers affected New position.

### What do you need and why? Include any unexpected and external requirements.

Statement of Need

The Sheriff's Office requests a Financial Operations Assistant position and the associated funding. This request is our top priority as we must address the increase in workload that has occurred over the past 18 years without an increase in financial staff. The two primary workload drivers for the Financial Services Bureau are the number of positions and the amount of the budget.

In the past 18 years, 49 positions were added to the Thurston County Sheriff's Office (TCSO), the budget has grown by 192% (an increase of \$25.5M), the complexity of financial work has increased, and we have taken on more programs and grants. More staff means more payroll transactions to process. Public safety labor agreements are one of the most complicated agreements to implement when it comes to payroll because of all of the nuances in the labor contracts. Incorrect implementation leads to staff grievances, increased labor management meetings, back pay for payroll shortages, employee repayment of overages and possible audit findings. A larger budget means more vendor payments in addition to payroll transactions. We have experienced improper payments and late payments because staff continue to take on more work with less resources which increases the opportunity for errors as they are rushed to complete work by deadlines.

In 2018, the Sheriff's Office added the Thurston Narcotics Task Force to the agency. This is a \$576,000 program with multiple federal grants that have arduous billing and reporting requirements, and complex accounting for revenue receipts. The Financial Services Bureau took on this work without additional resources.

There is increased pressure for the Sheriff's Office to obtain more federal and state grants. We have received offers of assistance by those outside TCSO to help write grants. We appreciate this offer of assistance, but we need the staffing resources to perform grant management, reporting, and compliance that is required. Obtaining grants requires the least amount of effort. It is the grant accounting, billing, receipting, documenting, and reporting requirements that utilize the most staff resources.

Lastly, larger budgets often require complicated procurements. The number of required competitive procurements has increased in the past 10 years. Examples of our competitive procurements include specialty equipment purchases and requests for proposals (RFP) for services such as food and medical services.

Adding mission critical staffing without increasing financial staff puts the agency at risk for audit findings as we have seen with other county departments. We appreciate the additional financial oversight that has been added to other offices/departments to provide advice and counsel to our staff for financial activities, however the Sheriff's Office requires additional staffing to adequately perform the necessary work to ensure compliance with laws, financial policies and procedures, and grant requirements.

Finally, the Sheriff's Office had an internal audit of its InTime payroll processing functions. One of the recommendations from the internal auditor was to implement a formal review process to ensure completeness and accuracy of payroll manual edits in Eden (the county's payroll system). We have been unable to implement this recommendation due to insufficient resources and have been unable to make a budget request for more staffing until this year.

## **How will this change the performance of your office or department?**

### Statement of Need

Funding this position will allow the Sheriff's Office to adequately implement internal audit recommendations. It will allow us to ensure that we are complying with grant specifications, meeting reporting requirements and billing timely. The Sheriff's Office accounting staff have the skills and knowledge to perform the required governmental accounting tasks, however we need sufficient resources to do the work.

## **Expenditure, FTE and revenue assumptions plus current budget level**

### Assumptions

This request assumes salary and benefit costs for a Financial Operations Assistant. The request also assumes funding for a computer, chair, scanner, printer, and general supplies, training, and travel.

### Current Budget Level

The current law enforcement General Fund budget amount is \$26,315,773.

## **What happens if this isn't funded? Are there other options?**

### Impacts and Alternatives

There are no options other than to request funding for an additional Financial Operations Assistant position. We have looked into the option of other offices/departments possibly helping us with our workload (assuming they have the capacity to do so). This is not a viable option because of the Civil Service rules which require people (including extra hires) to apply for the position, test, and successfully complete a background check and polygraph. Many staff are not interested in going through this lengthy and detailed process, especially for a few hours of extra hire work. Therefore, our only option is to request another position.

If this request is not funded, we will continue to operate with the challenges we currently face and will be unable to respond to audit recommendations to protect county resources from waste, fraud, and abuse.

**How does this request affect other offices and departments?**

Impact to Other Departments                      IT Services  
 Which Other Departments are Affected? IT for a computer.  
 Operating Transfer Needed?                      Yes  
 Operating Transfer Coding and Amount      See operating transfer coding below. This is for a computer.

**Personnel Information**

FTE	Number	Name	Start Date	End Date
1.00	@ Financial Operations Assistant / admin09	FINANCIAL OPERATIONS ASSISTANT	2024-01-01	
1.00	<b>&lt; Total</b>			

**Operating Revenue Line Items**

Org Code	Object Code	Object Description	Project Code	2024	2025
5260G040	397001	O/T-GENERAL FUND		2,500	-
			<b>Total:</b>	<b>2,500.00</b>	-

**Capital Revenue Line Items**

Org Code	Object Code	Object Description	Project Code	2024	2025
----------	-------------	--------------------	--------------	------	------

**Operating Expenditure Line Items**

Org Code	Object Code	Object Description	Project Code	2024	2025
0110B101	510000	SALARIES		59,315	61,095.00
0110B101	521000	SOCIAL SECURITY		4,538	4,674.00
0110B101	522000	RETIREMENT		5,570	5,737.00
0110B101	523000	MEDICAL/DENTAL/LIFE		26,016	27,276.00
0110B101	524000	WORKERS COMPENSATION-L&I		360	360.00
0110B101	525000	UNEMPLOYMENT COMPENSATION		178	183.00
0110B101	526000	PAID FAMILY MEDICAL LEAVE		475	489.00
0110B101	527000	LONG TERM DISABILITY		338	348.00
0110B101	531000	SUPPLIES		271	-

0110B101	531000	SUPPLIES		430	-
0110B101	531000	SUPPLIES		593	593.00
0110B101	531000	SUPPLIES		482	-
0110B101	535001	AT-RISK SMALL TOOLS/MINOR EQUP		1,817	-
0110B101	543000	TRAVEL		336	336.00
0110B101	549005	MISC-PARTICIPANT-OTHER TRAINING		628	628.00
0110B132	599526	O/T-IT RESERVE		2,500	-
5260G040	535000	SMALL TOOLS & MINOR EQUIPMENT		2,500	-
			<b>Total:</b>	<b>106,347.00</b>	<b>101,719.00</b>

**Capital Expenditure Line Items**

Org Code	Object Code	Object Description	Project Code	2024	2025
----------	-------------	--------------------	--------------	------	------