



Budget Guide for Jail Administrators

of 3

Managing the Budget

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of 3

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Foreword

Managing the Budget is the second in a series of three guides developed through the National Institute of Corrections (NIC) to enhance the skills, knowledge, and capabilities of jail administrators in jail budgeting and resource management. The set includes separate guides addressing budget development, budget management, and resource coordination. Jail administrators and other involved officials are encouraged to read and use the information in all three guides to improve their jail's budget process.

Jail administrators often cite the lack of adequate resources as a major concern in safe and effective jail operation. These guides should help jail officials formulate more effective budget requests and improve their ability to manage resources allocated to the jail. Recognizing that administrators have varying levels of involvement in their jail's budget process, these guides have been written for the widest possible audience. They are sufficiently detailed to help individuals with a strong background in budgeting and resource management, yet easily understood by those with little prior exposure to the budget process.

We hope these guides, available through the NIC Information Center at www.nicic.org, will benefit all readers, regardless of current skill and knowledge level, who wish to improve their jail budget and resource management practices.

Morris L. Thigpen

Director

National Institute of Corrections

Preface

The jail's budget is a legal spending mandate set forth by the local governing board. Jail officials have a legal responsibility to manage the jail within allocated budget resources and to ensure that funds are expended for intended purposes within the budget. Beyond exercising fiscal control, jail administrators must ensure that the jail is working toward meeting the service goals and objectives delineated in its budget plan. To meet their responsibilities, jail administrators must actively monitor key performance indicators and manage budget resources throughout the fiscal year. Although budget and accounting processes vary from place to place, the basic guidelines presented in this guide can be applied in any jurisdiction.

This guide provides an overview of jail budget management for jail administrators, sheriffs, police chiefs, and others who administer and operate local jails. It focuses on key aspects of jail budget management, highlights the jail administrator's responsibilities in each area, and presents useful budget management strategies.

- "Budget Implementation" defines the jail administrator's budget implementation responsibilities and describes how to develop and use expenditure plans to monitor budget expenditures.
- "Budget Management" describes how to monitor, manage, and control expenditures and garner the support of others.
- "Jail Revenue Monitoring and Management" discusses monitoring and managing jail revenues, including the development and use of revenue plans to forecast projected receipts during the budget year.
- "Performance Monitoring" describes how to collect, evaluate, and use key performance indicators to monitor a jail's progress in meeting its budget objectives.
- "Management Through Budget Crises" presents strategies for responding to budget cuts or unanticipated expenses and preventive strategies to avoid or minimize impact.



Acknowledgments

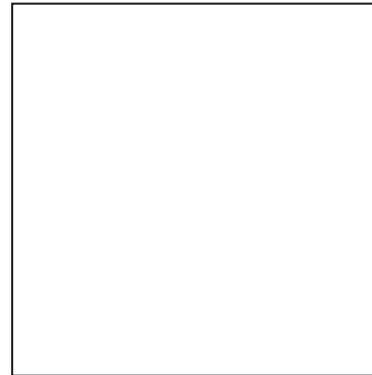
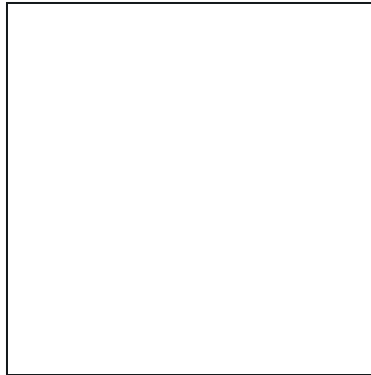
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This guide draws heavily from the excellent resources developed by the Government Finance Officers Association (GFOA), which promotes professional management of government financial resources and is a major publisher of finance- and budget-related documents. Readers interested in learning more about public finance and budgeting may contact GFOA for a list of relevant publications and technical resources; the GFOA Web site can be found at www.gfoa.org.

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Budget Implementation

Effective budget management begins with development of the budget. The budget document should include goals, objectives, and performance indicators that reflect priorities for the jail. Budget allocations should be based on assessment of need and on work plans designed to address the jail's priorities.

The governing board for the local jurisdiction is responsible for approving the jail's budget and any changes that might be necessary during the fiscal year. The adopted budget is the culmination of a budget development process that starts well before the beginning of the fiscal year. During this process, jail officials have an opportunity to identify budget needs and submit a budget request to the governing board. After considering the requests of all departments and balancing those requests with available revenue, the governing board officially adopts a budget. The adopted budget serves as the legal spending plan for the jail.

Generally, the total authorized budget amount for the jail cannot be exceeded, and amounts cannot be shifted between major budget categories without a budget amendment and approval from the governing board. The jail administrator is responsible for controlling expenditures and for ensuring the budget is expended for the purposes intended (see "Failure To Manage the Budget").

Failure To Manage the Budget

Consequences of failing to manage the jail budget may include—

- Overexpenditure at the end of the fiscal year.
- Reduction in services.
- Staff layoffs.
- Loss of authority to spend money or to hire staff without prior approval of the budget authority.
- A requirement to begin the next fiscal year with a payroll or programs the new budget cannot sustain.
- Difficulty in obtaining approval for future budget requests, resulting from reduced confidence in the administrator's ability to manage resources.
- Possible disciplinary action or job loss.

If effectively managed, the budget can be a powerful administrative tool for the jail administrator. Effective jail budget management—

- Increases the jail administrator's credibility with funding decisionmakers and the public.
- Provides a means of implementing the jail administrator's philosophy.
- Focuses resources on the needs and issues identified as priorities.
- Maximizes staff productivity by defining the work of the organization.
- Increases public support for the jail by demonstrating good stewardship of public funds and by producing results.
- Increases the jail's potential for achieving goals and objectives.

To manage budget implementation effectively, the jail administrator should—

- Work with the budget office to establish monthly or quarterly spending forecasts and allot budget amounts accordingly.
- Regularly compare actual expenditures with detailed budgets.
- Determine the need to transfer funds among major budget categories and submit requests to the governing body to transfer these funds.
- Monitor and exercise control over payroll expenditures.
- Monitor and exercise control over the purchasing process.
- Monitor progress toward meeting the service objectives established in the budget.
- Initiate the actions necessary to adjust budgets in response to revenue reductions or unexpected expenses.¹

Developing an Expenditure Plan

An expenditure plan provides monthly or quarterly projections of expenditures in the major budget categories. It is typically based on the jail's historical pattern of expenditures, adjusted for any multiyear trends or anticipated deviations specific to the current year's budget. With budget amounts allocated to each spending category each month or quarter according to spending projections, the jail administrator can compare actual expenditures with estimates (see "Why an Expenditure Plan Is Beneficial"). Conducting such reviews at regular intervals will allow the jail administrator to identify problem areas and to take timely corrective measures throughout the fiscal year.

The jail administrator should work with the budget office to develop an expenditure plan to guide budget implementation. The budget office can provide actual monthly or quarterly expenditures for major budget categories from past years. An average percentage expended for each quarter can then be calculated. These average percentages can be adjusted to account for multiyear trends and applied to the current year's budget.

Exhibit 1 illustrates the computation of a spending plan for jail utilities. The worksheet shows the actual spending by quarter for each of the previous 5 years for utilities. The 5-year average percentage is adjusted based on an assessment of expenditure trends over the 5-year period. In this example, the last 3 years indicate a trend slightly higher than the average in the first quarter and slightly lower in the third. The adjusted percentage for each quarter is then applied to the total amount allocated for utilities. The projected spending estimates could be adjusted further to account for one-time or planned expenditures that occur at specified times during the budget year.

Using the Plan To Monitor Expenditures

Once established, the expenditure plan becomes a tool the jail administrator can use to monitor expenditures.² Actual monthly or quarterly expenditures can be reported and compared with the projected expenditures. If any significant deviations occur, the jail administrator will need to determine why.

Why an Expenditure Plan Is Beneficial

Jail funds are expended in unequal amounts each month or quarter throughout the budget year. Utility costs, for example, fluctuate according to season. Planned purchases for such items as jail clothing or bedding, equipment, and other supplies may occur at designated times, while new positions that have been authorized may not be filled until several months into the budget year.

A spending plan considers when expenditures are likely to occur and is thus able to provide jail administrators with a more accurate picture of the budget status. If the budget were allocated in equal monthly increments, a given category might appear to be over- or underexpended at a certain time during the fiscal year, when it is actually on track.

The jail administrator may then take timely corrective measures before a budget problem escalates into a crisis.

Exhibit 1. Sample Expenditure Planning Worksheet

Department: Detention Center
 Activity: Utilities
 FY 2002 budget: \$500,000

Fiscal Year	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Budget
	Actual	%	Actual	%	Actual	%	Actual	%	
1997	\$98,000	20.4	\$153,000	31.9	\$148,000	30.8	\$81,000	16.9	\$480,000
1998	93,000	19.2	146,000	30.1	147,000	30.3	99,000	20.4	485,000
1999	101,000	20.6	156,000	31.8	139,000	28.4	94,000	19.2	490,000
2000	102,000	20.6	159,000	32.2	146,000	29.6	87,000	17.6	494,000
2001	102,000	20.5	158,000	31.7	142,000	28.5	96,000	19.3	498,000
Averages									
5 year (%)		20.3		31.5		29.5		18.7	
Adjusted (%)		20.5		31.5		29.0		19.0	
Projection	\$102,500		\$157,500		\$145,000		\$95,000		\$500,000

Exhibit 2. Sample Quarterly Expenditure Report

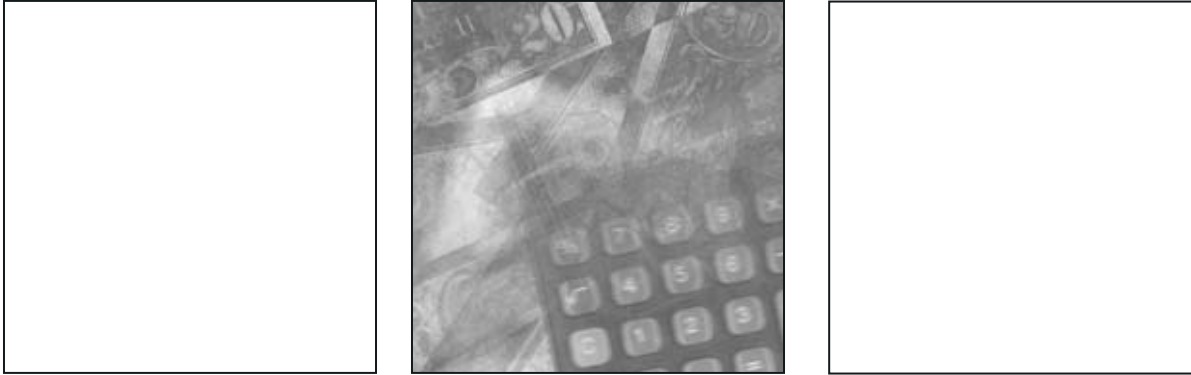
Department: Sheriff's Department
Division: Detention Center
Percentage of time elapsed: 25

Budget Category	Annual Budget	1st Quarter Plan	Actual Expenses	1st Quarter (Over) Under Plan	1st Quarter % (Over) Under	YTD Unexpended Balance of Total Budget	YTD % of Budget Expended
Salaries	\$600,000	\$140,000	\$137,500	\$2,500	1.8	\$462,500	22.9
Fringe	180,000	42,000	41,250	750	1.8	138,750	22.9
Food	160,000	40,000	43,000	(3,000)	(7.5)	117,000	26.9
Medical	45,000	11,250	15,000	(3,750)	(33.3)	30,000	33.3
Utilities	42,000	8,500	8,000	500	5.9	34,000	19.0
Operations	65,000	15,000	15,500	(500)	(3.3)	49,500	23.8
Equipment	30,000	10,000	2,000	8,000	80.0	28,000	6.7
Total	\$1,122,000	\$266,750	\$262,250	\$4,500	1.7	\$859,750	23.4

Exhibit 2 is an example of a report a jail administrator might request from the budget office to compare actual expenses with the expenditure plan. In this example, actual expenditures for the overall budget are slightly less than the first quarter planned spending (1.7 percent). Based on this report, the jail administrator may determine the need to check further on the overexpenditure for medical services and take steps to manage those costs more closely for the balance of the year. He or she also may follow up to see whether any scheduled equipment purchases did not occur in the first quarter.

Summary: Forecasting and Monitoring Are Keys to Effective Control

Managing the jail's budget begins with developing spending forecasts at the beginning of the fiscal year. Monthly or quarterly estimates of spending in the major budget categories, adjusted for seasonal trends or planned spending, provide budget benchmarks that the jail administrator can use to control spending throughout the fiscal year. Working with the budget office, the jail administrator can receive expenditure reports at regular intervals that compare actual spending with the projections established in the expenditure plan. These tools help the jail administrator make necessary midcourse corrections to spending to ensure that the jail stays within its budget limits and that the budget is expended for the purposes intended.



Budget Management

Effective budget management is crucial to effective jail operations. The jail administrator's duties in this area include monitoring expenditures and ensuring that budget resources are used as intended. Critical aspects of budget management include monitoring expenditures, managing and controlling expenditures, and garnering the support of others.

Monitoring Expenditures

Jail administrators should monitor jail budget status on an ongoing basis. The budget office should provide the jail administrator with regular reports (at least monthly) showing actual expenditures compared with the detailed budget. The data for these budget reports are drawn from the jurisdiction's accounting system using the same budget classification structure employed in the budget document. Monthly budget reports generally include the following information for each major budget category:

- The budgeted amount.
- The amount expended for the month.
- The year-to-date amount expended.
- Any outstanding encumbrances.
- The cumulative total year-to-date expenditures plus outstanding encumbrances.

- The remaining budget amount available to spend.
- The percentage of the budget expended or obligated.³

What Is an Encumbrance?

An encumbrance is a commitment of funds. Encumbrances are used to indicate that unspent funds have been committed through either issuance of a purchase order or execution of a contract. Encumbrances must be added to expenditures to provide a true balance of the resources available for new spending. Once funds have been encumbered, they are no longer available for other spending purposes.

The overall budget in exhibit 3 is slightly underspent at that point in the fiscal year (24.4 percent committed with 25 percent of the year elapsed). The medical services budget category, however, is significantly overspent (41.7 percent committed with only 25 percent of the fiscal year elapsed). This represents an exception, and the jail administrator must determine the reason for the higher expenditures. The administrator may find that expenditures are actually in line with the expenditure plan established at the beginning of the fiscal year. If not, however, corrective

measures may be necessary to hold future expenses in check.

When the jail administrator receives the monthly budget report, he or she should review all of the expenditure accounts for reasonableness and note any significant variances from expected spending levels. Red flags include—

- Significant variations in expenditures in an account used consistently, where the amounts charged are expected to vary little, if any, from month to month. Salary and benefit accounts are an example. Monthly amounts charged to these accounts should generally represent 1/12 of the total budget amount for personal services.
- Certain accounts showing that expenditures significantly beyond the forecasted amounts or the year-to-date percentages expended are significantly higher than the percentage of time elapsed. This may indicate increased costs for goods or services or a demand higher than the level projected. An example might be an increase in food costs and/or an increase in the number of meals served.
- Large balances of, or long-term, outstanding encumbrances. This generally indicates that purchase orders have not been closed out after the goods have been received and the bill has been paid.

Exhibit 3. Sample Monthly Budget Report

Department: Sheriff's Department
Division: Detention Center
Percentage of time elapsed: 25

Budget Category	Annual Budget	Month Expenses	YTD Expenses	Outstanding Encumbrances	YTD Expenses and Encumbrances	Remaining Budget	% of Budget Committed
Salaries	\$600,000	\$45,000	\$137,500	\$0	\$137,500	\$462,500	22.9
Fringe	180,000	13,500	41,250	0	41,250	138,750	22.9
Food	160,000	14,000	43,000	1,500	44,500	115,500	27.8
Medical	45,000	4,000	15,000	2,500	17,500	27,500	41.7
Utilities	42,000	2,500	8,000	500	8,500	33,500	20.2
Operations	65,000	5,000	15,500	2,400	17,900	47,100	27.5
Equipment	30,000	1,000	2,000	5,000	7,000	23,000	23.3
Total	\$1,122,000	\$72,400	\$262,250	\$11,900	\$274,150	\$847,850	24.4

- Accounts for which no activity has been posted for several months. This could indicate a posting problem, where expenses have been charged to the wrong account.⁴

When deviations are identified, the jail administrator should take prompt action to investigate the reasons behind the deviations. He or she needs to take corrective measures to bring spending back into line with the budget. As the fiscal year progresses, the jail administrator has increasingly less flexibility in deciding how to resolve problem situations that may arise.

Managing and Controlling Expenditures

Important elements in managing and controlling expenditures include managing personal services, managing the purchasing process, and modifying the budget.

Managing personal services

Control over payroll expenditures is crucial to managing the jail budget. The jail is one of the most labor-intensive functions of local government, and its personal services account for 70 to 80 percent of the jail's budget. Local governments primarily use a system of position control to exercise control over payroll expenditures.⁵ (See "What Is Position Control?") The jail administrator must understand and follow the jurisdiction's formal procedure for position control when managing the personal services portion of the jail budget.

A current, up-to-date staffing plan is an essential aspect of position control. The staffing plan includes a comprehensive list of all positions in the jail. Each position has a descriptive job title that is associated with a description of the position's duties and responsibilities along with the education, skills, and experience required. Similar positions are grouped into job classifications. Because a military-style command structure is frequently used for custody staff in jails,

What Is Position Control?

Position control is the process used by a local jurisdiction to exercise control over the size and cost of its workforce. It ensures that any new, permanent employee added to an agency's payroll basis is filling a position that has been approved and budgeted and that the rate of pay for the position is within the salary range for the job classification in which the position resides.

custody positions are often classified according to rank (e.g., detention officers, sergeants, lieutenants, captains). Program, support services, and administrative staff are also grouped into classifications. However, they are typically assigned civilian job titles (e.g., secretary, program manager, clerk, custodian). The staffing plan establishes the number of full-time equivalent (FTE) positions of each job classification required to staff the jail adequately.

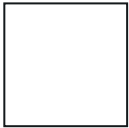
In most jurisdictions, a pay plan establishes salary ranges for all job classifications. The salary range sets the minimum and maximum salary a position within that classification can earn. It may include salary steps that allow an employee to progress within the classification based on performance and seniority. The entire pay plan is adjusted when the governing board authorizes across-the-board increases.

Budgets for personal services are typically based on the jail's staffing plan and the jurisdiction's job classification and salary structure. In many jurisdictions, departments are authorized a specific number of FTE positions, and a limit is set on the amount of the budget that may be expended for salaries. The jail administrator must be cognizant of both while managing the personal services budget.

Personal services is one budget area where the jail administrator must be concerned with both staying within the limits for the current



Strategies for Managing the Personal Services Portion of the Budget



Ensure the jail is staffed with the right number and the right type of staff. The proper allocation and deployment of staff across shifts and functional units is essential. In addition, the availability of the right “type” of staff (e.g., custody staff supervising inmates, maintenance staff performing maintenance, food service staff preparing meals) with the appropriate job skills and training enhances efficiency.



Strategically time the filling of newly authorized positions or vacancies in current positions. Strategic timing is important throughout the budget year to create vacancy savings that can be used to address current budget year shortfalls.

Manage the use of overtime carefully. The historical use of overtime should be tracked to make the case for additional staff and/or to provide sufficient funding in an overtime line item. The use of overtime also should be monitored at regular intervals to verify that it is being used within projected levels.

Manage the use of part-time staff. The number of hours worked by part-time staff should be monitored to ensure that part-time employees are not working in excess of what has been authorized (e.g., a half-time employee should be working no more than an average of 20 hours per week).

Establish and maintain procedures to ensure the accuracy and integrity of payroll documentation. Time cards, time sheets, and related documentation should reflect true hours worked.

Consider the impact of position upgrades on the entire job classification. An upgrade for one position may set the stage for upgrades of similar positions within the same job classification.

Monitor the use of merit increases. Merit increases are generally discretionary and based on an individual’s performance. Caution should be exercised in granting merit increases as a way of making up for perceived shortfalls in cost-of-living increases. Each merit increase, unless it is a one-time bonus, increases the base pay and has an impact on continuation funding needed in future budget years.

fiscal year and sustaining those staffing levels in subsequent years. The jail administrator can employ a number of strategies to manage this portion of the budget (see “Strategies for Managing the Personal Services Portion of the Budget”).

The line item for regular salaries is one component of the personal services category where transactions occur on a regular basis and should not vary significantly from month to month. Payroll amounts for regular salaries each month should not exceed 1/12, or 8 percent, of the total budget amount.⁶ Any significant variation in this level of spending may warrant investigation and corrective action. Particular attention should be paid to the overtime line item to compare the amounts with the forecasted spending levels in this

account. Overtime is a component of the personal services category that may vary significantly from month to month. If supervisors authorizing overtime are not kept apprised of the budget status, expenditures in this area can quickly spin out of control.

Managing the purchasing process

The purchase of services and goods is second only to payroll in the volume of budget transactions made by most jails.⁷ Purchases made by government entities are subject to state laws and regulations as well as local ordinances and policies. The jail administrator is responsible for managing the purchasing process to ensure that the amounts and types of purchases fall within budget parameters. The administrator also must ensure that the

jail's purchasing process adheres to applicable laws and regulations.

Common features of the purchasing process.

In most jurisdictions, the purchasing process is a coordinated effort between the jail and the budget office.⁸ The amount of budget office involvement and the level of approval required are generally driven by the dollar amount of the purchase. Purchases below a specified dollar amount (e.g., a range of \$100 to \$500 in smaller jurisdictions) can generally be authorized by the jail administrator or designee without the issuance of a *purchase order* (see “Key Terms”) or involvement of the budget office before approval. In these cases, a jail employee will generally complete a *requisition* form and submit it to the jail administrator or designee for approval. Although formal bids are not required for small purchases, the requisition may include price quotes from two to three vendors. The requisition serves as documentation of the items requested, the price quotes, and any internal approvals. After the item is received or the service is provided, the requisition is presented with the *invoice*, when billed, to the budget office for payment.

The purchasing agent in the budget office generally becomes involved when proposed purchases exceed a specified dollar amount. In such cases, a requisition form is prepared and submitted to the jail administrator or designee. If the jail administrator approves the purchase request, the requisition form is forwarded to the purchasing agent in the jurisdiction's budget office. It is the purchasing agent's responsibility to identify proposed purchases that require a formal bid process. Purchasing laws and regulations generally require formal bids for the purchase of goods and services that exceed a specified dollar threshold (typically \$5,000).

For a purchase that does not require a formal bid, the purchasing agent will review the requisition form to determine the reasonableness of the price quotes received from the recommended vendors. In this process, a key responsibility of the purchasing agent is to

Key Terms

requisition. The initial purchase request document that, if approved, is the basis for preparation of a purchase order.

purchase order. A document issued to authorize a vendor to deliver specified goods or services for a stated estimated price. An outstanding purchase order is an encumbrance.

invoice. A bill provided by a vendor or contractor for goods or services provided.

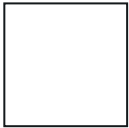
Request for Proposal (RFP). A formal request used to procure professional services and purchase major items of equipment. RFPs specify the requirements for the services or items requested and the parameters bidders must consider in submitting bids.

verify the availability of funds for the purchase and to make certain the purchase is appropriate for the account to which it will be charged. If there are sufficient funds and the purchase is valid, the purchasing agent will generate a purchase order and encumber the funds within the accounting system. If the requisition is denied, the purchasing agent will return it to the jail administrator with an explanation for the denial.⁹ The jail administrator can employ a number of strategies to manage the purchasing process (see “Strategies for Managing the Purchasing Process”).

If formal bidding is required, a solicitation in the form of a *Request for Proposal* is advertised and sent to interested vendors. The RFP process can involve several steps, including bidders' meetings, a timeline for proposal preparation and submission, a formal bid opening, presentations by bidders, a proposal review and selection process, contract negotiation, and contract execution (see “The RFP Process”). Execution of contracts pursuant to formal bids generally requires approval of the governing board. The jail administrator and the budget office should work together throughout all phases of this process to



S Strategies for Managing the Purchasing Process



To manage the purchasing process, the jail administrator should—



- Be knowledgeable about the jurisdiction's requirements and procedures for purchasing goods and services.
- Establish a good working relationship with the jail's purchasing agent in the budget office.
- Provide the purchasing agent with information describing the types of goods and services required to operate the jail.
- Establish internal policies and procedures within the jail that outline the process for submission and approval of purchase requisitions.
- Review purchase requisitions to verify their need, urgency, and priority.
- Establish a process for performance monitoring of service contracts to ensure the jail is receiving the scope and quality of services specified in the contract.
- Regularly monitor expenditures for purchases of goods and services to make certain they are charged to the appropriate accounts and are within budget limits.
- Have record management structures in place to maintain the integrity and availability of purchasing documents, including requisitions, purchase orders, receiving reports, and invoices.

ensure that all laws and regulations governing the formal bid process are followed and that a qualified, competent vendor is retained.

Modifying the budget

Budget modifications include transfers of funds within and among budget categories and increases and decreases in budget amounts.

Transferring funds among budget categories. The monthly budget report enables administrators to identify potential budget problems and adjust the budget in a timely manner. If a review of the budget report reveals that a deficit will occur in a budget area, the jail administrator generally has flexibility to transfer surpluses from another budget area to cover the deficit. The extent of the jail administrator's authority to transfer funds is typically set forth in the jurisdiction's budget transfer policy.

A hierarchy is usually established for authorization of budget transfers. In many jurisdictions, the jail administrator has the authority

to transfer funds between line items within the same budget category without the approval of the budget office or governing body (e.g., a transfer of funds from the office supplies line item to the vehicle maintenance expense line item within the operations category of the budget might require only the approval of the jail administrator). However, transfers above a certain dollar amount¹⁰ between major budget categories may require review and approval of the budget office (e.g., a transfer of \$10,000 from the medical services category to the capital outlay category would likely require budget office approval because it would involve moving funds from one major budget category to another). In these same jurisdictions, transfers among budget categories specified in the adopted budget may require a budget amendment and approval by the governing body (e.g., the transfer of funds from capital outlay to personal services). Most budgets set limits on the amounts that may be expended for personal services, and these limits may not be exceeded without an approved budget amendment.

The RFP Process

The budget office typically works with the jail administrator and his or her staff to develop specifications for the RFP. At a *bidder's meeting*, potential bidders can ask questions they might have regarding the specifications or submittal requirements. Sealed bids are received up to a specified date and time. At a *formal bid opening*, the sealed bids are opened at the same time so that one bidder does not have a competitive advantage. Jail staff may participate in the *proposal review* process by scoring each proposal on the basis of preset objective criteria. Once a vendor has been selected, the budget office often assists the jail by handling contract development and execution.

When the jail administrator identifies a need to transfer funds, he or she should contact the budget office to discuss the proposed transfer or any alternatives and to verify the level of approval required to initiate the transfer. Once approved, the budget office must add an entry to the budget and accounting records reflecting the transfer of funds.

The jurisdiction's budget transfer policy should describe the format and process required to transfer funds among budget items. The jail administrator has a responsibility to be aware of this policy and to follow it in making budget adjustments.

Modifying authorized budget amounts.

Because the budget is the legal spending plan for the jail, the governing board must approve any increases or decreases in authorized budget amounts through formal budget amendments. The jail administrator may seek a budget increase for several reasons:

- To pay for unexpected expenses or for service utilization above projections.
- To utilize additional jail revenue received above projections (e.g., inmate fees, boarding contracts, telephone revenue).

- To receive authority to expend unexpected grant funds.

A decrease in the authorized budget amount may occur when revenues used to support the budget fall short. The governing board may amend the budget to a lower amount to keep spending within available revenues. The jail administrator will need to work with the budget office to adjust the amounts of affected line items when budget amendments change the authorized budget amount.

Garnering Support in Managing the Jail Budget

The jail administrator typically gains internal and external support in managing the jail budget by providing feedback and sharing information.

Internal support

The administrator can gain staff support by providing regular feedback regarding the budget status. Feedback creates a feeling of staff ownership in the budget and a sense of responsibility for being good stewards of the budget resources. It allows staff to contribute by maximizing productivity, deferring purchases, and adjusting work processes to stay within the budget.

External support

The jail administrator has little control over the demand for jail services. The number of inmates sentenced to the jail and the length of their sentences will be determined by other elements of the criminal justice system. Gaining a consensus on how the jail should be used can significantly affect demand and the jail's budget resources. The jail administrator can garner support from "users" of the jail (e.g., law enforcement, courts, probation, prosecutors) by regularly sharing information regarding jail population characteristics and trends, accomplishments, and needs. When criminal justice system partners are made aware of jail budget issues, they may be more willing to advocate allocation of resources

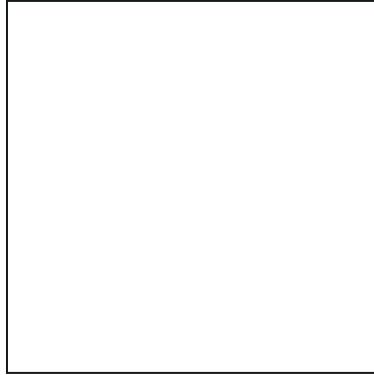
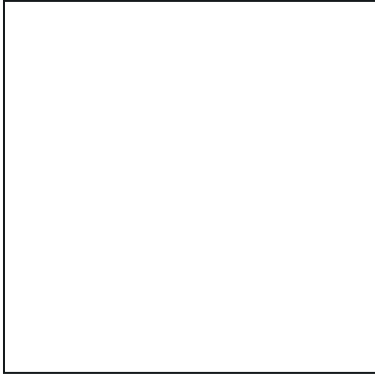
and/or adjust their policies and practices to reduce jail utilization.

Summary: Clear Processes and Communication Are Keys to Effective Management

The jail administrator must monitor, manage, and control expenditures to stay within the allotted budget and ensure that funds are spent for the purposes intended. The personal services budget category represents the largest percentage of the budget and the majority of the budget transactions. A current staffing plan and a well-defined position control process are essential to effectively managing personal services. The second most critical aspect of budget management is managing the purchasing process. The purchase of goods and services generally is closely regulated by the jurisdiction's purchasing policies and by state statute and/or admini-

strative regulations. The jail administrator must ensure that purchases are made in accordance with these requirements, within budget amounts, and for purposes that support the organization's mission.

When budget adjustments are necessary during the fiscal year, the jail administrator must determine whether budget office or governing authority approval is required before making changes. The jail administrator needs to establish and maintain a good working relationship with the fiscal staff that provides budgetary support to the jail. Fiscal staff should serve in a support role, providing budgetary oversight and helping the administrator remain on track with the spending plan. The administrator's actions should inspire the fiscal staff and governing authority to feel confident that he or she intends to operate within the budget and get the most out of the funding available.



Jail Revenue Monitoring and Management

Although the majority of the jail's funding typically comes from the local jurisdiction's general fund, revenues may be generated from a variety of sources, including—

- Inmate fees and copays.
- Commissary.
- Telephone.
- Boarding contracts.
- Jail industries.
- Grants.
- Subsidies and revenue sharing.
- Reimbursements/incentive payments.

Because these revenues may be built into the jail's budget, facility operation requires that they come in at projected levels. Therefore, revenues should be monitored regularly (much the same as expenditures).

Developing Revenue Plans

To provide a means for monthly or quarterly monitoring of revenues, the jail administrator should work with the budget office to develop a revenue plan for each revenue source that is similar to the expenditure plan described previously. The budget office can provide actual revenue receipts by quarter for previous years. An average percentage of receipts by quarter can be computed and adjusted for trends and deviations. The quarterly percentages can then be applied to the annual revenue estimate to arrive at a quarterly estimate of receipts. Actual receipts can be compared with these estimates on a quarterly basis. If a shortfall or surplus in receipts is identified in the quarterly review, the jail administrator can take corrective measures to bring the revenues back into line or to adjust expenditures to avoid a deficit or excessive surplus.

Exhibit 4 shows average inmate telephone revenue receipts by quarter and indicates a slight decline in revenue over the prior 5-year period. By looking at quarterly receipt trends, the jail administrator can make minor adjustments in the projected percentages. For exam-

ple, the third quarter shows a slight decline in receipts over the 5-year period. Although the 5-year average is 27.5 percent, the downward trend supports an adjustment to 27.0 percent.

A significant deviation in receipts for any month or quarter may warrant investigation. Shortfalls, for example, may be due to internal problems, such as delays in sending out billings, changes in practices that reduce opportunities to generate revenue (e.g., unilateral restrictions on inmate telephone usage), or coding of receipts to the wrong account.¹¹ In such cases, revenue projections remain valid once the problem has been corrected.

In other circumstances, however, shortfalls may signal a need to revise projections and take action to reduce expenditures. For example, a neighboring jurisdiction with a boarding contract may decide it will no longer use the jail to house its inmates. Unless that decision is reversed or the jail administrator is able to secure a replacement contract with another jurisdiction, the revenue source is lost and the administrator may need to adjust spending to maintain a balanced budget.

Exhibit 4. Sample Revenue Planning Worksheet

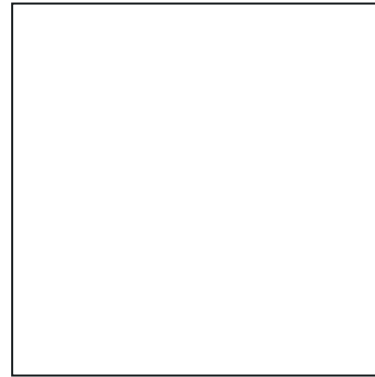
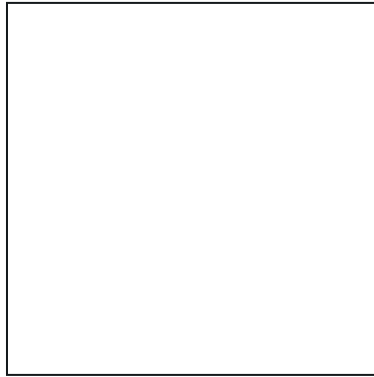
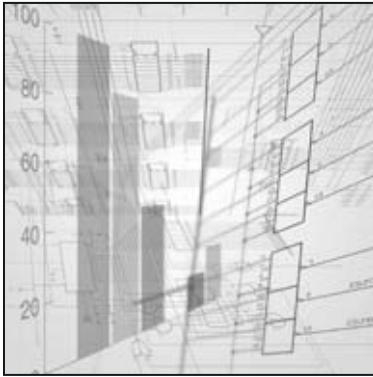
Department: Detention Center
Revenue source: Inmate telephone
FY 2002 projection: \$80,000

Fiscal Year	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Budget
	Actual	%	Actual	%	Actual	%	Actual	%	
1997	\$21,500	23.9	\$23,400	26.1	\$25,100	28.0	\$19,800	22.0	\$89,800
1998	19,850	24.2	21,600	26.3	23,200	28.2	17,500	21.3	82,150
1999	20,300	23.7	22,300	26.1	24,300	28.4	18,600	21.8	85,500
2000	19,700	24.7	20,200	25.3	21,500	26.9	18,400	23.1	79,800
2001	19,500	25.3	20,000	25.9	19,800	25.6	17,900	23.2	77,200
Averages									
5 year (%)	20,170	24.3	21,500	25.9	22,780	27.5	18,440	22.3	82,890
Adjusted (%)		24.5		26.0		27.0		22.5	
Projection	\$19,600		\$20,800		\$21,600		\$18,000		\$80,000

Summary: Revenue Planning Is Key to a Balanced Budget

A jurisdiction may depend on revenues generated by the jail to support a portion of the jail budget. Accordingly, jail revenues must be regularly monitored in relationship to the budget throughout the fiscal year. A revenue

plan should be developed for each revenue source to project receipts on a monthly or quarterly basis. These projections can be compared with actual receipts to assess the status of revenues. When deviations occur, the jail administrator must determine the reason and take timely corrective measures to keep the budget in balance.



Performance Monitoring

The budget serves as an operational guide for the jail. It directs financial resources toward work activities and toward strategies designed to achieve specified performance objectives during the fiscal period. These objectives are aligned with the jail's overall mission and goals. The adopted budget typically includes performance objectives that highlight what the jail intends to accomplish during the fiscal period with the budget resources that have been allocated. The adopted budget also typically includes indicators that can be used to measure progress toward meeting the jail's performance objectives.

Accordingly, the jail administrator's responsibilities include monitoring the jail's progress toward meeting its objectives throughout the fiscal year. Data on key performance indicators should be collected and evaluated at regular intervals and summarized using a standardized report format that can be reviewed by the jail administrator, budget officials, and other policymakers. Exhibit 5 shows performance indicators for a jail inmate literacy program. Percentages presented in the "Percentage of Projected" column in the performance indicators box should be compared with the "Percentage of time elapsed" percentage at the top of the table. In this example, the number of classes held and the number of participant days are below the expected level. As might be expected with a new program, the budget reflects some front-loaded costs for equipment and supplies. Personnel costs are less than expected, most likely due to

Exhibit 5. Sample Quarterly Performance Status Report

Department: Sheriff's Department
 Division: Detention Center
 Project: Inmate literacy program
 Total cost: \$34,900
 Percentage of time elapsed: 50

Goal: To provide inmates with opportunities for positive change through academic, work, and counseling programs.

FY 2002 Objective: To improve inmates' reading and writing skills by establishing a literacy program in the jail.

Description: Hire a part-time literacy teacher and provide literacy classes for sentenced and long-term, pretrial inmates at least 3 days per week. By improving reading and writing skills, inmates should be better equipped to get and retain a job upon release.

Performance Indicators

	Projected	Actual	Percentage of Projected
Teacher hired	1	1	100.0
Classes held	132	45	34.1
Participant days	1,635	402	24.6

Financial Data

Category	Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD Total
Personnel	\$19,500	\$3,260	\$4,875			\$8,135
Contractual	3,000	190	600			790
Supplies	4,000	850	1,025			1,875
Capital outlay	8,400	6,000	500			6,500
Total	\$34,900	\$10,300	\$7,000			\$17,300

the time taken to recruit and hire the teacher. After reviewing the report, the jail administrator may want to follow up to determine the reason for any delays in starting the program and the lower-than-anticipated inmate participation levels.

Establishing Targets

Performance monitoring necessitates the establishment of benchmarks and performance targets.¹² Actual performance output can then be compared with these targets to determine whether the jail is meeting the goals and objectives articulated in the budget. Performance monitoring provides information to the jail administrator that is useful in assessing the effectiveness, efficiency, and quality of jail operations. It also provides important information for policymakers to use when developing the budget for the following year.

Some jurisdictions have formal midyear reviews of agency budgets in which the jail administrator and other department heads present the status of their respective budgets and their progress toward achieving budget

goals and objectives to the governing body. This formal review process gives the governing board an overall picture of the budget status for the jurisdiction and provides an opportunity to reallocate resources as necessary to cover unexpected expenses of particular agencies. This typically occurs at midyear or at the end of the third quarter to allow sufficient time to correct budget problems before the end of the fiscal year. Performance data can support the jail administrator's request for budget modifications, when necessary, at these midyear reviews and as budget planning begins for the next fiscal period.¹³

Summary: Data for Key Performance Indicators Enable Timely Action

Monitoring the jail's progress toward achieving the performance objectives identified in its adopted budget is an essential element of effective budget management. The jail administrator should ensure that data are regularly collected and evaluated for key performance indicators throughout the fiscal year. Monthly or quarterly performance assessment reports

should be available for the jail administrator, budget officials, and governing body to assist in tracking the jail's performance in these key areas. This information can help the jail admin-

istrator take timely action to correct problems affecting performance during the fiscal year and is invaluable in planning future budget requests.



Management Through Budget Crises

Despite a jurisdiction's best efforts to plan and anticipate its budget needs, conditions inevitably change and the jurisdiction may be faced with additional expenses or reductions in revenue. Most state laws require local jurisdictions to have a *balanced budget*—that is, the amount of projected revenues must be the same as the proposed expenditures (see “Key Terms”). The jurisdiction as a whole may not operate in a deficit. When the jurisdiction finds that revenues are less than anticipated or encounters unanticipated expenses that exceed available revenues, it may direct its agencies to cut their respective budgets to bring the jurisdiction's overall budget back into balance.

The jail administrator may be called upon to make a budget cut in response to a budget crisis facing the local jurisdiction. He or she also may encounter unexpected expenses in operating the jail that must be addressed within the jail's budget. The jail administrator must be prepared to respond to these challenges, regardless of how they come about, and to minimize their impact on the jail's ability to carry out its mission.

Key Terms

A *budget* is a plan for using the governing authority's financial resources for a fixed period of time. The budget estimates proposed spending for a given period and the proposed means of paying for specified needs. Two basic components of a budget are the *revenues* and the *expenditures*.

Revenue is an increase in the yield of financial resources for the jurisdiction. The local jurisdiction's revenues may come from a variety of sources, such as property taxes, assessments, permits and fees, licenses, fines, grants, and payments from other government entities.

An *expenditure* is a decrease in financial resources. There are three basic types of expenditures: operating, capital, and debt service. Operating expenditures include day-to-day expenses, such as salaries, utilities, supplies, and equipment. Capital expenditures include the resources expended for construction of new facilities. Debt service is the expense related to payment of principal and interest on bonds issued by the jurisdiction.

Strategies for responding to cuts or shortfalls when they occur and preventive strategies to reduce the impact of future budget cuts or unanticipated expenses are discussed in this chapter.

Factors Influencing Increased Expenditures

A number of factors put pressure on jurisdictions to increase spending. Only some of these may be anticipated, including—

- **Inflation.** Inflation drives up the costs of goods and services, even if demand remains the same.
- **Increased demand for services.** As demand increases, the number of “service units” must increase accordingly. For example, when the jail population increases,

a corresponding increase occurs in the number of meals served, medical visits, and so forth. Overall costs increase, even if the cost per unit of service remains the same.

- **Regulatory changes.** New regulations may require improvements to facilities, equipment upgrades, specialized staff training, or changes in work processes that have additional costs.
- **New state legislative mandates.** Local jurisdictions are often affected by new laws. For example, legislation increasing penalties for certain offenses can increase the number and length of the sentences of offenders entering the local jail.
- **Local initiatives.** The activities of interest groups advocating increased attention to a local issue can result in increased costs. For example, demand for increased enforcement to reduce drunk driving can result in expansion or redeployment of law enforcement resources. Increased arrests and convictions for drunk driving can significantly affect the jail and the related costs of housing additional offenders.
- **Litigation/judgments against the jurisdiction.** The costs of defending against litigation and payment of any judgments can be significant for a jurisdiction.
- **Disasters.** Any disaster that damages or destroys the jurisdiction's infrastructure can incur significant expenses. Repair or replacement of the jail as a result of fire, flood, or other calamity can quickly drain a local jurisdiction's reserves. Damage to other infrastructure, such as roads or bridges, resulting from a disaster also may affect the jail as funds are diverted from the jail budget to address those issues.

Factors Influencing Decreased or Insufficient Revenue

A number of factors may decrease the revenue available to fund local government budgets, including—

- **Decreased value of property on which taxes are based.** Most local jurisdictions rely heavily on property taxes to fund local government operations.
- **Recession or stagnant economy.** A downturn in the economy reduces spending. Local governments may experience declining revenues in several areas, including sales tax and user fees. A poor economy also may depress property values, effectively reducing property tax revenues as well.
- **State-imposed lids on property taxes or spending.** To control growth in taxes, many state legislatures have imposed lids on the growth of property tax revenues or on local government spending.
- **Statutory limits on sources of revenue local jurisdictions may use.** A local jurisdiction's authority to generate revenue through taxes and fees is often governed by state statute or by the state constitution.
- **Loss of major industry/jobs in the jurisdiction.** When jobs are lost in the community, many workers may choose to relocate. A glut of houses on the market depresses property values (which generates less property tax revenue). It is also likely there will be fewer housing starts or other investments in the local economy during periods of higher unemployment.
- **Reductions in state aid.** The amount of state aid available to local jurisdictions is generally decided by the state legislature. Economic downturns or changes in priorities at the state level can result in less aid to local jurisdictions.
- **Public pressure to reduce the tax burden.** The governing board consists of elected officials who are very much aware of public sentiment on the tax issue.

The governing board and the budget office may be aware of these circumstances at budget planning time, yet the governing board may be unwilling or unable to increase tax levies or fees to cover unexpected cost increases or revenue shortfalls. In such situations, the jail may end up with a so-called *short budget*. A budget is short when insufficient funds are authorized to maintain staffing

Preventive Strategies To Avoid or Minimize Impact

To avoid or minimize the impact of budget cuts or short budgets, the jail administrator can—

- Find and cultivate “champions” on the governing board who are strong supporters of the jail and who will support the jail when cuts are being considered.
- Build strong community support and advocacy.
- Solicit the support of other key criminal justice entities that might be adversely affected by cuts.
- Build credibility with the governing board as an effective and efficient administrator.
- Effectively convey the importance of adequate jail funding from a public safety and crime reduction perspective and articulate the potential consequences of inadequate funding.
- Develop a media plan that conveys a positive public image for the jail.

and operations at existing service levels. The jail administrator must then determine how to absorb the shortfall.

Unanticipated expenses also may arise during the budget year, and the jurisdiction may ask the jail administrator to cut the jail's budget for the balance of the fiscal year. When this occurs, prompt action is essential because the jail administrator must decide where to make reductions with only part of the fiscal year remaining. The jail administrator can employ a number of strategies to avoid or minimize the impact of budget cuts or short budgets on the jail (see “Preventive Strategies To Avoid or Minimize Impact”).

If the jail administrator is faced with unanticipated jail expenses, he or she also may have the option of requesting a budget amendment from the governing board to increase the budget to cover some or all of the increased

cost. Most jurisdictions budget a reserve that can be used when agencies run into unanticipated budget difficulties. The jail administrator can employ a number of strategies to handle such problems (see “Strategies for Responding to Budget Cuts or Unanticipated Expenses”).

The jail is an essential government function that contributes to the community’s safety and well-being. By ensuring that the community hears this key message, the jail administrator will build a broad base of support from which he or she can draw if or when a budget crisis occurs.

Summary: Strategies and Understanding Are Keys to Avoiding Crises

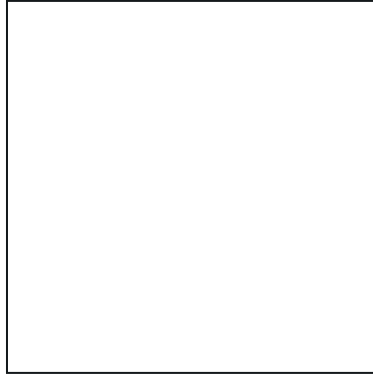
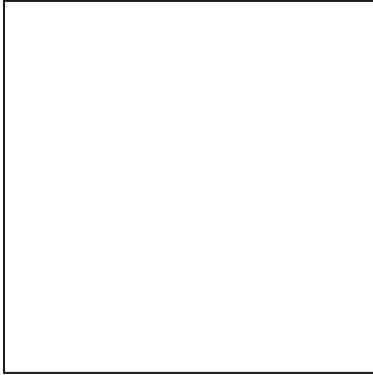
Most jurisdictions are required by law to maintain a balanced budget. When revenues fall below projected expenditures, agencies may be asked to reduce their spending to bring the overall budget into balance. The jail administrator can adopt a number of preventive strategies to prevent having the jail’s budget cut or to minimize the impact of such cuts. Moreover, he or she can employ a number of strategies to manage through cuts or unanticipated expenses when they occur. Meeting the challenges presented by budget crises requires the jail administrator to maintain a thorough understanding of the jail’s

budget and the ramifications of various choices made to stay within available resources. Building a wider constituency base that understands the jail’s importance to community public safety will enable the jail administrator to garner future support for his or her efforts to deal with budget crises.

Strategies for Responding to Budget Cuts or Unanticipated Expenses

The jail administrator can—

- Be prepared. In anticipation of possible cuts, the administrator may establish funding priorities and contingency plans targeting spending reductions that will least affect safe operation of the jail.
- Reduce or eliminate discretionary programs or functions.
- Defer spending on maintenance, purchases, or building improvements.
- Defer filling vacancies of nonessential personnel.
- Defer hiring staff for newly authorized positions.
- Reduce discretionary travel.
- Find alternative resources (e.g., volunteers, donations, assistance from other agencies).
- Reduce staff.



The Jail Budget: A Powerful Administrative Tool

Budget management is one of the key responsibilities of the jail administrator. Effectively managed, the jail budget can be a powerful administrative tool. By focusing resources on identified priorities and then monitoring both expenditures and performance, the jail administrator can exercise leadership and control over the direction of the organization.

Once the budget is adopted, the jail administrator should develop expenditure and revenue plans to provide monthly or quarterly forecasts of spending and income. Actual expenditures and revenues can then be regularly compared with the plan to provide early notice of budget deviations that warrant investigation and possible corrective action.

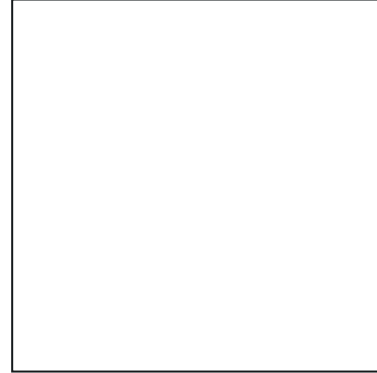
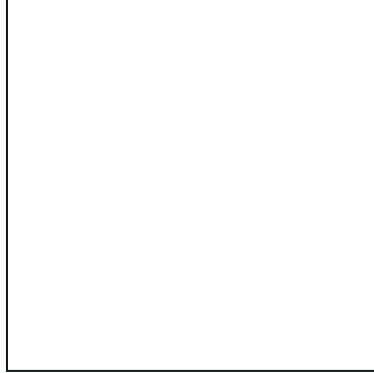
Payroll and purchasing generate the majority of the transactions that occur in the jail budget and account for most of the budget. Accordingly, these budget areas should receive a significant amount of attention. The jail administrator should develop a thorough working knowledge of the jurisdiction's personnel system and purchasing processes. Both are governed by laws and regulations as well as the policies of the local jurisdiction. Misteps in managing these key areas can result in budget shortfalls and trigger legal action against the administrator and the jail.

When deviations are identified in the budget monitoring process, budget modifications may be necessary. The local jurisdiction's transfer policies determine the level of approval required to make various types of modifications. Typically, the jail administrator has authority to make adjustments within line items within the same budget category or major object of expenditure. Shifts of dollars among budget categories generally require review and approval of the jurisdiction's budget office. Changes in overall budgeted amounts generally require a budget amendment and approval of the governing board.

Data on key performance indicators should be collected and evaluated at regular intervals throughout the fiscal period. This information is used to measure progress toward

achieving the goals and objectives set forth in the adopted budget. It is also used to plan the budget for the next fiscal period.

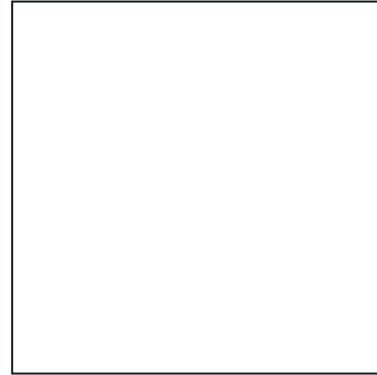
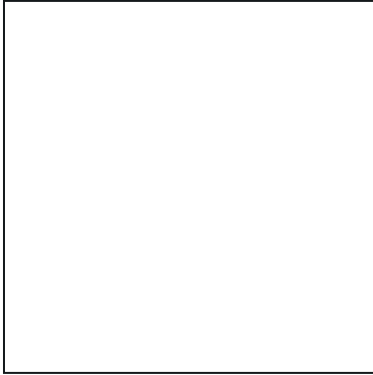
Jail administrators must be prepared to deal with budget crises when they occur. Budget problems may result from unanticipated expenses or insufficient revenue to fund the adopted budget. In these situations, the jail administrator may be required to identify spending cuts to cover the unanticipated expense or to bring the budget in line with available revenue. By proactively developing a broad base of support for the jail and providing information to help policymakers understand the consequences of inadequate jail funding, the jail administrator may help insulate the jail from budget cuts or reduce their severity.



Notes

1. Powdar, Juliet Carol, *The Operating Budget: A Guide for Smaller Governments*, Chicago: Government Finance Officers Association, 1996, p. 88.
2. *Ibid.*, p. 90.
3. *Ibid.*, p. 91.
4. Allison, Gregory S., *Accounting Issues and Practices: A Guide for Smaller Governments*, Chicago: Government Finance Officers Association, 1996, pp. 123–124.
5. Powdar, Juliet Carol, p. 94.
6. The 1/12, or 8 percent, assumes all employees are paid monthly. The actual monthly allocation will depend on the number of pay periods in the month. In jurisdictions where employees are paid bimonthly, for example, there are 26 pay periods per year, which means that 2 months during the fiscal year have 3 pay periods.
7. Allison, Gregory S., p. 35.
8. The term *budget office* is used generically here. Larger jurisdictions may have separate departments responsible for budget, accounting, and purchasing functions.
9. Allison, Gregory S., pp. 42–43.

10. The threshold amount requiring budget office review and approval may be set by the jurisdiction or established by statute or regulation.
11. Powdar, Juliet Carol, p. 97.
12. Ibid., pp. 97–98.
13. Ibid., p. 98.



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