County of Los Angeles
CHIEF EXECUTIVE OFFICE
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WILLIAM T FUJIOKA
Chief Executive Officer

February 26, 2014

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

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Fourth District

MICHAEL D. ANTONOVICH
Fifth District

To: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

From: William T Fujioka
Chief Executive Officer

MONITORING MECHANISM FOR THE SHERIFF'S DEPARTMENT'S OVERALL BUDGET – MONTHLY EXPENDITURE REPORT (ITEM NO. 1, AGENDA OF JUNE 24, 2013)

Attached is the third monthly report reflecting data for the months of October, November, and December 2013, and includes the following:

- The Sheriff's Department's (Department) Adjusted Budget, year-to-date (YTD) expenditures, percentage of budget used-to-date, percentage of costs posted-to-date, year-end-cost projection, and budget variance or remaining budget balance.

- Explanations for any expenditure that exceed and revenue that falls short of ten percent or $1 million from the Adjusted Budget.

The Adjusted Budget, as of December 31, 2013, includes budget adjustments through December. Highlights for this report are:

- The Department's year-end projections include estimated costs for implementing Phase I of the Citizen's Commission on Jail Violence (CCJV) recommendations. Funding for CCJV has been set aside in Provisional Financing Uses (PFU). On a quarterly basis, the Department is required to submit expenditures, with relevant supporting documentation, to the Auditor-Controller's (A-C) Audit Division (Audit) for review and validation. Once expenditures have been confirmed, the Chief Executive Office (CEO) and the Department will submit a recommendation to the Board requesting the transfer of funding from PFU to the Department's budget.

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- It is expected that later in the fiscal year, expenditures when compared to revenue, will be in alignment for those budget units that include AB109 programs. AB109 funds reside in a trust account managed by the A-C. Each AB109 department must submit a quarterly claim to the CEO and A-C for approval/processing. Claims are due the month following the end of each quarter.

As noted in the previous reports, expenditures-to-date are higher than expected when compared to the revenue received primarily due to a delay in the processing of payments for services already delivered. The following provides the status of various outstanding payments:

Unincorporated Area

- During the week of December 30, 2013, the A-C's Accounting Division approved Unincorporated Area (UA) invoices submitted for the months of July, August, and September. Costs have posted in the Patrol Clearing Budget Unit and the distribution of costs between UA, Contract Cities, and Specialized and Unallocated Budget Units is expected to post by the January month-end report.

- Audit is currently reviewing and validating October and November invoices. A final recommendation for October and November will be combined into a single report and provided to our office by the end of this month or early March 2014.

- On January 10, 2014 and February 12, 2014, the Department delivered December 2013 and January 2014 billings, respectively, to the Board offices.

Citizens' Commission on Jail Violence

- On January 6, 2014, Audit received October and November CCJV expenditures and supporting documentation from the Department. The expenses are related to Salaries & Employee Benefits costs incurred by Department personnel assigned to several programs recommended by CCJV. Audit is expected to provide a final recommendation to the CEO by the end of February.

- The CEO will then submit the required budget adjustment to the Board requesting approval to transfer funds from PFU to the Department's budget.

As soon as the aforementioned payments are processed (revenue is posted and budget adjustments are made), the Department's expenditures and revenues will be in alignment.

Please note that in the upcoming quarterly reports for January through March 2014, the Adjusted Budget will reflect the Board-approved transfer of $4.3 million in one-time

funding from the Department's budget to PFU. The Department's year-end projections include $4.3 million in expenditures. Similar to CCJV, the $4.3 million will remain in PFU until the expenditures have been confirmed by A-C and the CEO submits the required budget adjustment to the Board recommending transfer of funds to the Department. The following provides the status of the one-time projects:

Shooting Simulators

- As of this date, no expenditures have been reported for this project.

Replenish Funds Used for Data Communication Center

- On January 6, 2014, Audit received the Department's request to review/validate $2.1 million in expenditures for information technology related projects. Please note that the CEO approved the Department's request to submit a claim for a large information technology purchase, as prior year savings were used to fund the Data Communication Center. The prior year savings were realized by delaying the purchase of information technology equipment. Audit is expected to provide a final recommendation to the CEO by the end of February.

Mobile Data Computer/Console Switch Interface

- On January 6, 2014, Audit received the Department's request to review/validate approximately $944,000 in expenses for the Mobile Data Computer/Console Switch Interface project. A total of $1.6 million was set aside in the PFU for this project. Audit is expected to provide a final recommendation to the CEO by the end of February.

Overall, it is projected that the Department will end the fiscal year with a $26 million shortfall until the Board approves the transfer of CCJV funds to the Department's budget. With the transfer of funds, it is anticipated that the Department will end the fiscal year on budget.

We will continue to work with the Department to monitor expenditures in these areas. If you have any questions, please contact Georgia Mattera, Public Safety, at (213) 893-2374.

WTF:GAM:SW
JV:cc/llm

Attachment

c: Executive Office, Board of Supervisors
County Counsel
Sheriff
Auditor-Controller

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ATTACHMENT

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	3,061,279,000	1,014,952,000	33%	46%	3,105,528,000	101%	(44,249,000)	2,160,072,000
Overtime	103,541,000	43,884,000	42%	46%	99,531,000	96%	4,010,000	109,235,000
Less: Exp Distr	(835,142,000)	-	0%	46%	(830,812,000)	99%	(4,330,000)	-
Total S&EB	2,329,678,000	1,058,836,000	45%	46% [a]	2,374,247,000	102%	(44,569,000) [1]	2,269,307,000
Services and Supplies	590,312,000	129,754,000	22%	50%	420,610,000	71%	169,702,000	340,113,000
Less: Exp Distr	(108,396,000)	-	-	50%	(29,274,000)	27%	(79,122,000)	-
Total S & S	481,916,000	129,754,000	27%	50%	391,336,000	81%	90,580,000 [3]	340,113,000
Other Charges	64,313,000	32,039,000	50%	50%	64,313,000	100%	-	57,772,000
Capital Assets - Equipment	36,806,000	3,231,000	9%	50%	31,257,000	85%	5,549,000 [3]	27,401,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ 2,912,713,000	$ 1,223,860,000	42%	50%	$ 2,861,153,000	98%	$ 51,560,000	$ 2,694,593,000
Less Intrafund Transfers	85,154,000	21,031,000	25%	50%	64,008,000	75%	(21,146,000) [2]	59,271,000
NET TOTAL	$ 2,827,559,000	$ 1,202,829,000	43%	50%	$ 2,797,145,000	99%	$ 30,414,000	$ 2,635,322,000
REVENUE**	1,534,609,000	482,621,000	31%	50%	1,478,499,000	96%	(56,110,000) [2]	1,428,342,000
Prior Year Savings/Deficits	-	-	-	-	(302,000)	-	(302,000) [2]	-
NCC TOTAL	$ 1,292,950,000	$ 720,208,000	56%	50%	$ 1,318,948,000	102%	$ (25,998,000) [4]	$ 1,206,980,000

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

[2] The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and State Criminal Alien Assistance Program (SCAAP) revenue.

[3] The S&EB overexpenditure, IFT/revenue shortfalls, and prior year deficit are estimated to be partially offset by savings in S&S and capital assets.

[4] The overall overexpenditure is due to CCJV estimated expenditures.

[a] Based on the most recent five and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 779,181,000	$ 355,680,000	46%	46%	$ 786,823,000	101%	$ (7,642,000)	$ 779,100,000
Overtime	55,961,000	19,859,000	35%	46%	43,989,000	79%	11,972,000	51,052,000
Less: Exp Distr	(835,142,000)	-	-	46%	(830,812,000)	99%	(4,330,000)	-
Total S&EB	-	375,539,000	-	46% [(a)]	-	-	-	830,152,000
Services and Supplies	46,396,000	9,651,000	21%	50%	29,274,000	63%	17,122,000	29,000,000
Less: Exp Distr	(46,396,000)	-	-	50%	(29,274,000)	63%	(17,122,000)	-
Total S & S	-	9,651,000	-	50%	-	-	-	29,000,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	6,412,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ -	$ 385,190,000	-	50%	$ -	-	$ -	$ 865,564,000
Less Intrafund Transfers	-	-	-	-	-	-	-	4,971,000
NET TOTAL	$ -	$ 385,190,000	-	50%	$ -	-	$ -	$ 860,593,000
REVENUE**	-	3,000	-	-	-	-	-	697,075,000
Prior Year Savings/Deficits	-	-	-	-	56,000	-	56,000	-
NCC TOTAL	$ -	$ 385,187,000	-	50%	$ (56,000)	-	$ 56,000	$ 163,518,000

This budget serves as a clearinghouse for patrol; costs/postings will be distributed to either Patrol-Unincorporated Area, - Contract Cities, and/or -Specialized & Unallocated budget units. The patrol services have been rendered to the Unincorporated Area and to the contract cities. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC and S&UA budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units.

[(a)] Based on the most recent five and a half months payroll experience.

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** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA (UA)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	129,162,000	$ -	0%	46%	129,162,000	100%	$ -	$ -
Overtime	-	-	-	46%	-		-	-
Less: Exp Distr	-	-	-	46%	-		-	-
Total S&EB	129,162,000	-	0%	46% [a]	129,162,000	100%	-	-
Services and Supplies	2,524,000	-	0%	50%	2,524,000	100%	-	-
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	2,524,000	-	0%	50%	2,524,000	100%	-	-
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ 131,686,000	$ -	0%	50%	$ 131,686,000	100%	$ -	$ -
Less Intrafund Transfers	-	-	-	-	-	-	-	-
NET TOTAL	$ 131,686,000	$ -	0%	50%	$ 131,686,000	100%	$ -	$ -
REVENUE**	127,877,000	41,233,000 [1]	32%	50%	127,877,000	100%	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	$ 3,809,000	$ (41,233,000)	-	50%	$ 3,809,000	100%	$ -	$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit and are based upon Board-approved UA invoices . The patrol services have been rendered to the Unincorporated Areas. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the UA budget unit.

[1] The costs in UA are primarily offset by Prop 172 revenues. The AC processes the transfer of Prop 172 revenues on the same day that the funds are received.

[a] Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES (CC)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 244,554,000	$ -	0%	46%	$ 244,554,000	100%	$ -	$ -
Overtime	-	-	-	46%	-		-	-
Less: Exp Distr	-		-	46%	-			
Total S&EB	244,554,000	-	0%	46% [a]	244,554,000	100%	-	-
Services and Supplies	4,785,000	-	0%	50%	4,785,000	100%	-	-
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	4,785,000	-	0%	50%	4,785,000	100%	-	-
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ 249,339,000	$ -	0%	50%	$ 249,339,000	100%	$ -	$ -
Less Intrafund Transfers	-	-	-	-	-	-	-	-
NET TOTAL	$ 249,339,000	$ -	0%	50%	$ 249,339,000	100%	$ -	$ -
REVENUE**	249,339,000	109,384,000 [1]	44%	50%	262,217,000	105%	12,878,000	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	$ -	$ (109,384,000)	-	50%	$ (12,878,000)	-	$ 12,878,000	$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the CC. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the CC budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the CC budget unit.

[1] The costs in CC are fully offset by CC revenues. The AC processes the transfer of CC revenues on the same day that the funds are received.

[a] Based on the most recent five and a half months payroll experience.

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** GL-MDREVS1
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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED (S&U)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 461,426,000	$ -	0%	46%	457,096,000	99%	$ 4,330,000	$ -
Overtime	-	-	-	46%	-		-	-
Less: Exp Distr	-		-	46%	-		-	
Total S&EB	461,426,000	-	0%	46% [(a)]	457,096,000	99%	4,330,000 [2]	-
Services and Supplies	39,087,000	63,000	0.2%	50%	21,965,000	56%	17,122,000	-
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	39,087,000	63,000	0.2%	50%	21,965,000	56%	17,122,000 [2]	-
Other Charges	-	-	-	50%	-	-	-	-
Capital Assets - Equipment	8,426,000	36,000	0.4%	50%	7,000,000	83%	1,426,000 [2]	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 508,939,000**	**$ 99,000**	**0.02%**	**50%**	**$ 486,061,000**	**96%**	**$ 22,878,000**	**$ -**
Less Intrafund Transfers	9,637,000	2,314,000	24%	50%	6,957,000	72%	(2,680,000) [1]	-
NET TOTAL	**$ 499,302,000**	**$ (2,215,000)**	**-**	**50%**	**$ 479,104,000**	**96%**	**$ 20,198,000**	**$ -**
REVENUE**	354,021,000	118,384,000	33%	50%	326,181,000	92%	(27,840,000) [1]	-
Prior Year Savings/Deficits	-	-	-	-	(306,000)	-	(306,000) [1]	-
NCC TOTAL	**$ 145,281,000**	**$ (120,599,000)**	**-**	**50%**	**$ 153,229,000**	**105%**	**$ (7,948,000)**	**$ -**

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the UA and to the CC. The Department has provided the UA invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC, and S&U budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units. The costs for this budget unit are offset by AB109, Prop 172 and other miscellaneous revenue sources, Intrafund Transfer (IFT) payments received from billing other County Departments, and General Fund.

[1] The IFT/revenue shortfalls and prior year deficit are primarily attributable to unrealized Homeland Security grants and AB109 revenue.
[2] The IFT/revenue shortfalls and prior year deficit are estimated to be partially offset by savings in S&EB, S&S, and capital assets.

[(a)] Based on the most recent five and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 131,234,000	$ 62,544,000	48%	46%	$ 139,970,000	107%	$ (8,736,000)	$ 107,951,000
Overtime	8,492,000	3,090,000	36%	46%	6,247,000	74%	2,245,000	5,756,000
Less: Exp Distr	-	-	-	46%	-		-	-
Total S&EB	139,726,000	65,634,000	47%	46% [a]	146,217,000	105%	(6,491,000) [1]	113,707,000
Services and Supplies	9,456,000	1,612,000	17%	50%	4,720,000	50%	4,736,000	3,752,000
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	9,456,000	1,612,000	17%	50%	4,720,000	50%	4,736,000 [3]	3,752,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	330,000	-	0%	50%	245,000	74%	85,000 [3]	51,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 149,512,000**	**$ 67,246,000**	**45%**	**50%**	**$ 151,182,000**	**101%**	**$ (1,670,000)**	**$ 117,510,000**
Less Intrafund Transfers	700,000	237,000	34%	50%	1,006,000	144%	306,000 [3]	972,000
NET TOTAL	**$ 148,812,000**	**$ 67,009,000**	**45%**	**50%**	**$ 150,176,000**	**101%**	**$ (1,364,000)**	**$ 116,538,000**
REVENUE**	58,530,000	16,049,000	27%	50%	54,703,000	93%	(3,827,000) [2]	51,745,000
Prior Year Savings/Deficits	-	-	-	-	15,000	-	15,000 [3]	-
NCC TOTAL	**$ 90,282,000**	**$ 50,960,000**	**56%**	**50%**	**$ 95,458,000**	**106%**	**$ (5,176,000)**	**$ 64,793,000**

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs.

[2] The revenue shortfall is primarily due to a reduction in the California Emergency Management Agency (CAL-EMA) grants.

[3] The S&EB over expenditure and revenue shortfall are estimated to be partially offset by savings in S&S, capital assets, overralized IFT payments received from other County departments and prior year savings.

[a] Based on the most recent five and a half months payroll experience.

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** GL-MDREVS1
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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 76,159,000	$ 33,567,000	44%	46%	$ 77,547,000	102%	$ (1,388,000) [1]	$ 68,166,000
Overtime	192,000	482,000	251%	46%	977,000	509%	(785,000) [2]	697,000
Less: Exp Distr	-	-	-	46%	-		-	
Total S&EB	76,351,000	34,049,000	45%	46% [(a)]	78,524,000	103%	(2,173,000) [4]	68,863,000
Services and Supplies	25,828,000	11,816,000	46%	50%	21,188,000	82%	4,640,000	18,908,000
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	25,828,000	11,816,000	46%	50%	21,188,000	82%	4,640,000 [4]	18,908,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	180,000	-	0%	50%	78,000	43%	102,000 [4]	15,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ 102,359,000	$ 45,865,000	45%	50%	$ 99,790,000	97%	$ 2,569,000	$ 87,786,000
Less Intrafund Transfers	612,000	195,000	32%	50%	531,000	87%	(81,000) [3]	1,273,000
NET TOTAL	$ 101,747,000	$ 45,670,000	45%	50%	$ 99,259,000	98%	$ 2,488,000	$ 86,513,000
REVENUE**	7,146,000	2,570,000	36%	50%	8,513,000	119%	1,367,000 [4]	8,208,000
Prior Year Savings/Deficits	-	-	-	0%	(33,000)	-	(33,000) [3]	-
NCC TOTAL	$ 94,601,000	$ 43,100,000	46%	50%	$ 90,779,000	96%	$ 3,822,000	$ 78,305,000

[1] The S&EB overexpenditure is due to estimated CCJV expenditures.
[2] The overtime overexpenditure is related to workload requirements for Personnel Admin (recruitment process), Fiscal Admin (year-end closing) and at the warehouse (central property & evidence and central supply & logistics).
[3] The IFT and prior year revenue accrual shortfalls are primarily due to lower than anticipated receipts for services rendered to other County departments.
[4] The overall S&EB overexpenditure and IFT/prior year revenue accrual shortfalls are estimated to be fully offset by savings in S&S, capital assets, ad overrealized charges for services revenue.

[(a)] Based on the most recent five and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 490,713,000	$ 236,231,000	48%	46%	$ 526,905,000	107%	$ (36,192,000)	$ 661,306,000
Overtime	8,994,000	9,833,000	109%	46%	25,844,000	287%	(16,850,000)	30,813,000
Less: Exp Distr	-	-	-	46%				-
Total S&EB	499,707,000	246,064,000	49%	46% [a]	552,749,000	111%	(53,042,000) [1]	692,119,000
Services and Supplies	142,545,000	27,599,000	19%	50%	82,461,000	58%	60,084,000	110,944,000
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	142,545,000	27,599,000	19%	50%	82,461,000	58%	60,084,000 [3]	110,944,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	8,175,000	-	0%	50%	4,239,000	52%	3,936,000 [3]	175,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 650,427,000**	**$ 273,663,000**	**42%**	**50%**	**$ 639,449,000**	**98%**	**$ 10,978,000**	**$ 803,238,000**
Less Intrafund Transfers	64,000	39,000	61%	50%	190,000	297%	126,000 [3]	592,000
NET TOTAL	**$ 650,363,000**	**$ 273,624,000**	**42%**	**50%**	**$ 639,259,000**	**98%**	**$ 11,104,000**	**$ 802,646,000**
REVENUE**	398,149,000	103,219,000	26%	50%	382,993,000	96%	(15,156,000) [2]	351,396,000
Prior Year Savings/Deficits	-	-	-	-	(411,000)	-	(411,000) [2]	-
NCC TOTAL	**$ 252,214,000**	**$ 170,405,000**	**68%**	**50%**	**$ 256,677,000**	**102%**	**$ (4,463,000)**	**$ 451,250,000**

[1] The S&EB overexpenditure includes the department's absorption of employee benefit costs and CCJV estimated expenditures. In addition, further research is needed, along with the Medical Services Bureau Budget Unit, as the budgets may require realignment during the upcoming budget phase.

[2] The revenue shortfall and prior year deficit are primarily due to a reduction in SCAAP, State, and Federal grants revenue.

[3] The S&EB overexpenditure, revenue shortfall, and prior year deficit are estimated to be partially offset by savings in S&S, capital assets, and overrealized IFT payments.

[a] Based on the most recent five and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - MEDICAL SERVICES BUREAU (MSB)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 195,661,000	$ 74,752,000	38%	46%	$ 178,227,000	91%	$ 17,434,000	$ -
Overtime	121,000	762,000	630%	46%	2,029,000	1677%	(1,908,000)	-
Less: Exp Distr	-	-	-	46%				-
Total S&EB	195,782,000	75,514,000	39%	46% [a]	180,256,000	92%	15,526,000 [1]	-
Services and Supplies	45,327,000	15,246,000	34%	50%	45,327,000	100%	-	-
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	45,327,000	15,246,000	34%	50%	45,327,000	100%	-	-
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	1,270,000	-	0%	50%	1,270,000	100%	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ 242,379,000	$ 90,760,000	37%	50%	$ 226,853,000	94%	$ 15,526,000	$ -
Less Intrafund Transfers	281,000	-	0%	50%	500,000	178%	219,000	-
NET TOTAL	$ 242,098,000	$ 90,760,000	37%	50%	$ 226,353,000	93%	$ 15,745,000	$ -
REVENUE**	3,936,000	8,000	0%	50%	3,957,000	101%	21,000	-
Prior Year Savings/Deficits	-	-	-	0%	-	-	-	-
NCC TOTAL	$ 238,162,000	$ 90,752,000	38%	50%	$ 222,396,000	93%	$ 15,766,000	$ -

[1] The S&EB underexpenditure requires further research, along with the Custody Budget Unit, as the budgets may require realignment during the upcoming budget phase.

[a] Based on the most recent five and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 249,130,000	$ 111,511,000	45%	46%	$ 247,519,000	99%	$ 1,611,000	$ 232,998,000
Overtime	12,303,000	3,604,000	29%	46%	7,457,000	61%	4,846,000	7,886,000
Less: Exp Distr	-	-	-	46%	-		-	-
Total S&EB	261,433,000	115,115,000	44%	46% [a]	254,976,000	98%	6,457,000	240,884,000
Services and Supplies	12,402,000	1,797,000	14%	50%	6,030,000	49%	6,372,000	5,650,000
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	12,402,000	1,797,000	14%	50%	6,030,000	49%	6,372,000	5,650,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ 273,835,000	$ 116,912,000	43%	50%	$ 261,006,000	95%	$ 12,829,000	$ 246,534,000
Less Intrafund Transfers	299,000	35,000	12%	50%	147,000	49%	(152,000) [1]	129,000
NET TOTAL	$ 273,536,000	$ 116,877,000	43%	50%	$ 260,859,000	95%	$ 12,677,000	$ 246,405,000
REVENUE**	172,825,000	51,359,000	30%	50%	165,939,000	96%	(6,886,000) [1]	168,145,000
Prior Year Savings/Deficits	-	-	-	-	15,000	-	15,000	-
NCC TOTAL	$ 100,711,000	$ 65,518,000	65%	50%	$ 94,905,000	94%	$ 5,806,000	$ 78,260,000

[1] The IFT and revenue shortfalls are primarily due to a reduction in payments from the courts for as-needed overtime services.

[a] Based on the most recent five and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 234,400,000	$ 107,804,000	46%	46%	$ 245,011,000	105%	$ (10,611,000)	$ 240,490,000
Overtime	5,384,000	2,073,000	39%	46%	5,488,000	102%	(104,000)	5,902,000
Less: Exp Distr	-	-	-	46%	-		-	-
Total S&EB	239,784,000	109,877,000	46%	46% [a]	250,499,000	104%	(10,715,000) [1]	246,392,000
Services and Supplies	154,971,000	48,397,000	31%	50%	157,345,000	102%	(2,374,000)	127,980,000
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	154,971,000	48,397,000	31%	50%	157,345,000	102%	(2,374,000) [2]	127,980,000
Other Charges	63,837,000	31,990,000	50%	50%	63,837,000	100%	-	57,693,000
Capital Assets - Equipment	18,325,000	3,195,000	17%	50%	18,325,000	100%	-	20,748,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 476,917,000**	**$ 193,459,000**	**41%**	**50%**	**$ 490,006,000**	**103%**	**$ (13,089,000)**	**$ 452,813,000**
Less Intrafund Transfers	15,604,000	534,000	3%	50%	996,000	6%	(14,608,000) [3]	1,487,000
NET TOTAL	**$ 461,313,000**	**$ 192,925,000**	**42%**	**50%**	**$ 489,010,000**	**106%**	**$ (27,697,000)**	**$ 451,326,000**
REVENUE**	110,306,000	24,828,000	23%	50%	96,298,000	87%	(14,008,000) [3]	103,984,000
Prior Year Savings/Deficits	-	-	-	-	349,000	-	349,000	-
NCC TOTAL	**$ 351,007,000**	**$ 168,097,000**	**48%**	**50%**	**$ 392,363,000**	**112%**	**$ (41,356,000)**	**$ 347,342,000**

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

[2] The S&S overexpenditure is primarily attributable to CCJV estimated expenditures.

[3] The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and a reduction of co-generation revenue from ISD.

[a] Based on the most recent five and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CLEARING ACCOUNT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ -	$ -	-	-	$ -	-	$ -	$ -
Overtime	-	-	-	-	-	-	-	-
Less: Exp Distr								
Total S&EB	-	-	-	-	-	-	-	-
Services and Supplies	62,000,000	902,000	1%	50%	-	0%	62,000,000	41,000
Less: Exp Distr	(62,000,000)	-	0%	50%	-	0%	(62,000,000)	
Total S & S	-	902,000	-	50%	-	-	-	41,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ -	$ 902,000	-	50%	$ -	-	$ -	$ 41,000
Less Intrafund Transfers	-	-	-	-	-	-	-	-
NET TOTAL	$ -	$ 902,000	-	50%	$ -	-	$ -	$ 41,000
REVENUE**	-	-	-	-	-	-	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	$ -	$ 902,000	-	50%	$ -	-	$ -	$ 41,000

This budget serves as a clearinghouse for the department; services and supplies costs will be distributed to various departmental budget units.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD DECEMBER 2013 EXPENDITURES*** (As of 12/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 69,659,000	$ 32,863,000	47%	46%	$ 72,714,000	104%	$ (3,055,000) [1]	$ 70,061,000
Overtime	12,094,000	4,181,000	35%	46%	7,500,000	62%	4,594,000	7,129,000
Less: Exp Distr	-	-	-	46%	-		-	-
Total S&EB	81,753,000	37,044,000	45%	46% [(a)]	80,214,000	98%	1,539,000 [3]	77,190,000
Services and Supplies	44,991,000	12,671,000	28%	50%	44,991,000	100%	-	43,838,000
Less: Exp Distr	-	-		50%	-		-	-
Total S & S	44,991,000	12,671,000	28%	50%	44,991,000	100%	-	43,838,000
Other Charges	476,000	49,000	10%	50%	476,000	100%	-	79,000
Capital Assets - Equipment	100,000	-	0%	50%	100,000	100%	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ 127,320,000	$ 49,764,000	39%	50%	$ 125,781,000	99%	$ 1,539,000	$ 121,107,000
Less Intrafund Transfers	57,957,000	17,677,000	31%	50%	53,681,000	93%	(4,276,000) [2]	49,847,000
NET TOTAL	$ 69,363,000	$ 32,087,000	46%	50%	$ 72,100,000	104%	$ (2,737,000)	$ 71,260,000
REVENUE**	52,480,000	15,584,000	30%	50%	49,821,000	95%	(2,659,000) [2]	47,789,000
Prior Year Savings/Deficits	-	-	-	-	13,000	-	13,000 [3]	-
NCC TOTAL	$ 16,883,000	$ 16,503,000	98% [4]	50%	$ 22,266,000	132%	$ (5,383,000)	$ 23,471,000

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs.

[2] The IFT and revenue shortfalls are primarily due to lower than anticipated receipts for services rendered to other County departments, including the Health department.

[3] The IFT and revenue shortfalls are estimated to be partially offset by savings in S&EB and prior year savings.

[4] Law enforcement and patrol services have been rendered to other County departments. Costs for the services rendered have posted in eCAPS. The Department has provided the invoices for the services to the County departments. Some payment receipts have posted, however most payments are still pending. As soon as payments are processed and posted on eCAPS, the "% Used" should decrease and be closer to the actual expenditures.

[(a)] Based on the most recent five and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	3,061,036,000	804,404,000	26%	38%	3,113,072,000	102%	(52,036,000)	2,160,072,000
Overtime	103,298,000	35,320,000	34%	38%	101,627,000	98%	1,671,000	109,235,000
Less: Exp Distr	(834,899,000)	-	0%	38%	(832,166,000)	100%	(2,733,000)	-
Total S&EB	2,329,435,000	839,724,000	36%	38% [(a)]	2,382,533,000	102%	(53,098,000) [1]	2,269,307,000
Services and Supplies	583,263,000	101,629,000	17%	42%	418,074,000	72%	165,189,000	340,113,000
Less: Exp Distr	(105,195,000)	-	-	42%	(31,275,000)	30%	(73,920,000)	-
Total S & S	478,068,000	101,629,000	21%	42%	386,799,000	81%	91,269,000 [3]	340,113,000
Other Charges	64,313,000	29,205,000	45%	42%	64,313,000	100%	-	57,772,000
Capital Assets - Equipment	36,066,000	1,661,000	5%	42%	31,257,000	87%	4,809,000 [3]	27,401,000
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	$ 2,907,882,000	$ 972,219,000	33%	42%	$ 2,864,902,000	99%	$ 42,980,000	$ 2,694,593,000
Less Intrafund Transfers	83,795,000	16,310,000	19%	42%	63,842,000	76%	(19,953,000) [2]	59,271,000
NET TOTAL	$ 2,824,087,000	$ 955,909,000	34%	42%	$ 2,801,060,000	99%	$ 23,027,000	$ 2,635,322,000
REVENUE**	1,531,137,000	387,922,876	25%	42%	1,479,320,000	97%	(51,817,000) [2]	1,428,342,000
Prior Year Savings/Deficits	-	-		0%	(507,000)		(507,000) [2]	-
NCC TOTAL	$ 1,292,950,000	$ 567,986,124	44%	42%	$ 1,322,247,000	102%	$ (29,297,000) [4]	$ 1,206,980,000

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.
[2] The IFT/revenue shortfalls and prior year deficits are primarily attributable to unrealized Federal Homeland Security grants and State Criminal Alien Assistance Program (SCAAP) revenue.
[3] The S&EB overexpenditure, the IFT/revenue shortfalls, and prior year deficits are estimated to be partially offset by savings in services and supplies and capital assets.
[4] The overall overexpenditure is due to CCJV estimated expenditures.

[(a)] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 779,181,000	$ 281,268,000	36%	38%	$ 788,999,000	101%	$ (9,818,000)	$ 779,100,000
Overtime	55,718,000	16,488,000	30%	38%	43,167,000	77%	12,551,000	51,052,000
Less: Exp Distr	(834,899,000)	-	-	38%	(832,166,000)	100%	(2,733,000)	-
Total S&EB	-	297,756,000		38% [a]	-		-	830,152,000
Services and Supplies	43,195,000	7,890,000	18%	42%	31,275,000	72%	11,920,000	29,000,000
Less: Exp Distr	(43,195,000)	-	-	42%	(31,275,000)	72%	(11,920,000)	-
Total S & S	-	7,890,000		42%	-		-	29,000,000
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	-	-		42%	-		-	6,412,000
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	$ -	$ 305,646,000		42%	$ -		$ -	$ 865,564,000
Less Intrafund Transfers	-	-		42%	-		-	4,971,000
NET TOTAL	$ -	$ 305,646,000		42%	$ -		$ -	$ 860,593,000
REVENUE**	-	1,000		42%	-		-	697,075,000
Prior Year Savings/Deficits	-			0%	56,000		56,000	
NCC TOTAL	$ -	$ 305,645,000		42%	$ (56,000)		$ 56,000	$ 163,518,000

This budget serves as a clearinghouse for patrol costs/postings will be distributed to either Patrol-Unincorporated Area, - Contract Cities, and/or -Specialized & Unallocated budget units. The patrol services have been rendered to the Unincorporated Area and to the contract cities. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC and S&UA budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units.

[a] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA (UA)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	129,162,000	$ -	0%	38%	129,162,000	100%	$ -	$ -
Overtime	-	-	-	38%	-		-	-
Less: Exp Distr	-	-	-	38%	-		-	-
Total S&EB	129,162,000	-	0%	38% [a]	129,162,000	100%	-	-
Services and Supplies	2,524,000	-	0%	42%	2,524,000	100%	-	-
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	2,524,000	-	0%	42%	2,524,000	100%	-	-
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	-	-		42%	-		-	-
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	$ 131,686,000	$ -	0%	42%	$ 131,686,000	100%	$ -	$ -
Less Intrafund Transfers	-	-		42%	-		-	-
NET TOTAL	$ 131,686,000	$ -	0%	42%	$ 131,686,000	100%	$ -	$ -
REVENUE**	127,877,000	31,445,000 [1]	25%	42%	127,877,000	100%	-	-
Prior Year Savings/Deficits	-			0%	-		-	
NCC TOTAL	$ 3,809,000	$ (31,445,000)		42%	$ 3,809,000	100%	$ -	$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit and are based upon Board-approved UA invoices . The patrol services have been rendered to the Unincorporated Areas. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the UA budget unit.

[1] The costs in UA are primarily offset by Prop 172 revenues. The AC processes the transfer of Prop 172 revenues on the same day that the funds are received.

[a] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES (CC)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 244,554,000	$ -	0%	38%	$ 244,554,000	100%	$ -	$ -
Overtime	-	-	-	38%	-		-	-
Less: Exp Distr	-		-	38%	-			
Total S&EB	244,554,000	-	0%	38% [a]	244,554,000	100%	-	-
Services and Supplies	4,785,000	-	0%	42%	4,785,000	100%	-	-
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	4,785,000	-	0%	42%	4,785,000	100%	-	-
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	-	-		42%	-		-	-
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	$ 249,339,000	$ -	0%	42%	$ 249,339,000	100%	$ -	$ -
Less Intrafund Transfers	-	-		42%	-		-	-
NET TOTAL	$ 249,339,000	$ -	0%	42%	$ 249,339,000	100%	$ -	$ -
REVENUE**	249,339,000	87,517,000 [1]	35%	42%	262,184,000	105%	12,845,000	-
Prior Year Savings/Deficits	-			0%	-		-	
NCC TOTAL	$ -	$ (87,517,000)		42%	$ (12,845,000)		$ 12,845,000	$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the CC. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the CC budget unit. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the CC budget unit.

[1] The costs in CC are fully offset by CC revenues. The AC processes the transfer of CC revenues on the same day that the funds are received.

[a] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED (S&U)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 461,183,000	$ -	0%	38%	458,450,000	99%	$ 2,733,000	$ -
Overtime	-	-	-	38%	-		-	-
Less: Exp Distr	-		-	38%	-		-	
Total S&EB	461,183,000	-	0%	38% [a]	458,450,000	99%	2,733,000 [2]	-
Services and Supplies	35,886,000	63,000	0%	42%	23,966,000	67%	11,920,000	-
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	35,886,000	63,000	0%	42%	23,966,000	67%	11,920,000 [2]	-
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	7,686,000	36,000	0%	42%	7,000,000	91%	686,000 [2]	-
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	$ 504,755,000	$ 99,000	0%	42%	$ 489,416,000	97%	$ 15,339,000	$ -
Less Intrafund Transfers	8,278,000	2,236,000	27%	42%	6,887,000	83%	(1,391,000) [1]	-
NET TOTAL	$ 496,477,000	$ (2,137,000)	0%	42%	$ 482,529,000	97%	$ 13,948,000	$ -
REVENUE**	351,196,000	94,065,000	27%	42%	326,148,000	93%	(25,048,000) [1]	-
Prior Year Savings/Deficits	-			0%	(306,000)		(306,000) [1]	
NCC TOTAL	$ 145,281,000	$ (96,202,000)		42%	$ 156,687,000	108%	$ (11,406,000)	$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the UA and to the CC. The Department has completed the allocation of costs, which were posted in eCAPS to the appropriate station, and ultimately to the UA, CC, and S&U budget units. The Auditor is reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units. The costs for this budget unit are offset by AB109, Prop 172 and other miscellaneous revenue sources, Intrafund Transfer (IFT) payments received from billing other County Departments, and General Fund.

[1] The IFT/revenue shortfalls and prior year deficits are primarily attributable to unrealized Homeland Security grants.

[2] The IFT/revenue shortfalls and prior year deficits are estimated to be partially offset by savings in S&EB, S&S, and capital assets.

[a] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 131,234,000	$ 49,876,000	38%	38%	$ 139,391,000	106%	$ (8,157,000)	$ 107,951,000
Overtime	8,492,000	2,577,000	30%	38%	6,457,000	76%	2,035,000	5,756,000
Less: Exp Distr	-	-	-	38%	-		-	-
Total S&EB	139,726,000	52,453,000	38%	38% [(a)]	145,848,000	104%	(6,122,000) [1]	113,707,000
Services and Supplies	9,456,000	1,343,000	14%	42%	5,058,000	53%	4,398,000	3,752,000
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	9,456,000	1,343,000	14%	42%	5,058,000	53%	4,398,000 [3]	3,752,000
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	330,000	-	0%	42%	245,000	74%	85,000 [3]	51,000
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	**$ 149,512,000**	**$ 53,796,000**	**36%**	**42%**	**$ 151,151,000**	**101%**	**$ (1,639,000)**	**$ 117,510,000**
Less Intrafund Transfers	700,000	237,000	34%	42%	1,006,000	144%	306,000 [3]	972,000
NET TOTAL	**$ 148,812,000**	**$ 53,559,000**	**36%**	**42%**	**$ 150,145,000**	**101%**	**$ (1,333,000)**	**$ 116,538,000**
REVENUE**	58,530,000	12,856,000	22%	42%	55,633,000	95%	(2,897,000) [2]	51,745,000
Prior Year Savings/Deficits	-			0%	13,000		13,000	
NCC TOTAL	**$ 90,282,000**	**$ 40,703,000**	**45%**	**42%**	**$ 94,499,000**	**105%**	**$ (4,217,000)**	**$ 64,793,000**

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs.

[2] The revenue shortfall is primarily due to a reduction in the California Emergency Management Agency grants (CAL EMA).

[3] The S&EB overexpenditure and revenue shortfall are estimated to be partially offset by savings in S&S, capital assets, and overalized IFT payments received from other County departments.

[(a)] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 76,159,000	$ 26,735,000	35%	38%	$ 78,633,000	103%	$ (2,474,000) [1]	$ 68,166,000
Overtime	192,000	389,000	203%	38%	824,000	429%	(632,000) [2]	697,000
Less: Exp Distr	-	-	-	38%	-		-	
Total S&EB	76,351,000	27,124,000	36%	38% [(a)]	79,457,000	104%	(3,106,000) [4]	68,863,000
Services and Supplies	25,828,000	11,263,000	44%	42%	21,188,000	82%	4,640,000	18,908,000
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	25,828,000	11,263,000	44%	42%	21,188,000	82%	4,640,000 [4]	18,908,000
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	180,000	-	0%	42%	78,000	43%	102,000 [4]	15,000
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	**$ 102,359,000**	**$ 38,387,000**	**38%**	**42%**	**$100,723,000**	**98%**	**$ 1,636,000**	**$ 87,786,000**
Less Intrafund Transfers	612,000	77,000	13%	42%	562,000	92%	(50,000) [3]	1,273,000
NET TOTAL	**$ 101,747,000**	**$ 38,310,000**	**38%**	**42%**	**$100,161,000**	**98%**	**$ 1,586,000**	**$ 86,513,000**
REVENUE**	7,146,000	2,013,000	28%	42%	8,406,000	118%	1,260,000 [4]	8,208,000
Prior Year Savings/Deficits	-			0%	8,000		8,000 [4]	
NCC TOTAL	**$ 94,601,000**	**$ 36,297,000**	**38%**	**42%**	**$ 91,747,000**	**97%**	**$ 2,854,000**	**$ 78,305,000**

[1] The S&EB overexpenditure is due to CCJV estimated expenditures.
[2] The overtime overexpenditure is related to workload requirements for Personnel Admin (recruitment process), Fiscal Admin (year-end closing) and the warehouse (central property & evidence and central supply & logistics).
[3] The IFT shortfall is primarily due to lower than anticipated receipts for services rendered to other County departments.
[4] The overall S&EB overexpenditure and IFT shortfall are estimated to be fully offset by savings in S&S, capital assets, over-realized charges for services revenue, and prior year savings.

[(a)] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 490,713,000	$ 186,816,000	38%	38%	$ 538,409,000	110%	$ (47,696,000)	$ 661,306,000
Overtime	8,994,000	7,110,000	79%	38%	28,838,000	321%	(19,844,000)	30,813,000
Less: Exp Distr	-	-	-	38%				-
Total S&EB	499,707,000	193,926,000	39%	38% [a]	567,247,000	114%	(67,540,000) [1]	692,119,000
Services and Supplies	142,299,000	21,723,000	15%	42%	81,311,000	57%	60,988,000	110,944,000
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	142,299,000	21,723,000	15%	42%	81,311,000	57%	60,988,000 [3]	110,944,000
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	8,175,000	-	0%	42%	4,239,000	52%	3,936,000 [3]	175,000
Other Financing Uses	-	-		42%			-	-
GROSS APPROPRIATION	**$ 650,181,000**	**$ 215,649,000**	**33%**	**42%**	**$ 652,797,000**	**100%**	**$ (2,616,000)**	**$ 803,238,000**
Less Intrafund Transfers	64,000	32,000	50%	42%	170,000	266%	106,000 [3]	592,000
NET TOTAL	**$ 650,117,000**	**$ 215,617,000**	**33%**	**42%**	**$ 652,627,000**	**100%**	**$ (2,510,000)**	**$ 802,646,000**
REVENUE**	397,903,000	88,678,000	22%	42%	379,960,000	95%	(17,943,000) [2]	351,396,000
Prior Year Savings/Deficits				0%	(651,000)		(651,000) [2]	
NCC TOTAL	**$ 252,214,000**	**$ 126,939,000**	**50%**	**42%**	**$ 273,318,000**	**108%**	**$ (21,104,000)**	**$ 451,250,000**

[1] The S&EB overexpenditure includes the department's absorption of employee benefit costs. In addition, further research is needed, along with the Medical Services Bureau Budget Unit, as the budgets may require realignment during the upcoming budget phase.

[2] The revenue shortfall and prior year deficits are primarily due to a reduction in SCAAP, State, and Federal grants revenue.

[3] The S&EB overexpenditure, revenue shortfall, and prior year deficits are estimated to be partially offset by savings in S&S and capital assets.

[a] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - MEDICAL SERVICES BUREAU (MSB)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 195,661,000	$ 59,780,000	31%	38%	$ 167,734,000	86%	$ 27,927,000	$ -
Overtime	121,000	567,000	469%	38%	2,278,000	1883%	(2,157,000)	-
Less: Exp Distr	-	-	-	38%				-
Total S&EB	195,782,000	60,347,000	31%	38% [a]	170,012,000	87%	25,770,000 [1]	-
Services and Supplies	45,327,000	11,499,000	25%	42%	45,327,000	100%	-	-
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	45,327,000	11,499,000	25%	42%	45,327,000	100%	-	-
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	1,270,000	-	0%	42%	1,270,000	100%	-	-
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	$ 242,379,000	$ 71,846,000	30%	42%	$ 216,609,000	89%	$ 25,770,000	$ -
Less Intrafund Transfers	281,000		0%	42%	373,000	133%	92,000	-
NET TOTAL	$ 242,098,000	$ 71,846,000	30%	42%	$ 216,236,000	89%	$ 25,862,000	$ -
REVENUE**	3,936,000	7,000	0%	42%	3,959,000	101%	23,000	-
Prior Year Savings/Deficits	-			0%	-		-	
NCC TOTAL	$ 238,162,000	$ 71,839,000	30%	42%	$ 212,277,000	89%	$ 25,885,000	$ -

[1] The S&EB underexpenditure requires further research, along with the Custody Budget Unit, as the budgets may require realignment during the upcoming budget phase.

[a] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 249,130,000	$ 87,991,000	35%	38%	$ 248,666,000	100%	$ 464,000	$ 232,998,000
Overtime	12,303,000	2,987,000	24%	38%	8,138,000	66%	4,165,000	7,886,000
Less: Exp Distr	-	-	-	38%	-		-	-
Total S&EB	261,433,000	90,978,000	35%	38% [a]	256,804,000	98%	4,629,000	240,884,000
Services and Supplies	12,402,000	1,452,000	12%	42%	6,084,000	49%	6,318,000	5,650,000
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	12,402,000	1,452,000	12%	42%	6,084,000	49%	6,318,000	5,650,000
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	-	-		42%	-		-	-
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	$ 273,835,000	$ 92,430,000	34%	42%	$ 262,888,000	96%	$ 10,947,000	$ 246,534,000
Less Intrafund Transfers	299,000	35,000	12%	42%	143,000	48%	(156,000) [1]	129,000
NET TOTAL	$ 273,536,000	$ 92,395,000	34%	42%	$ 262,745,000	96%	$ 10,791,000	$ 246,405,000
REVENUE**	172,825,000	38,721,000	22%	42%	165,756,000	96%	(7,069,000) [1]	168,145,000
Prior Year Savings/Deficits	-			0%	15,000		15,000	
NCC TOTAL	$ 100,711,000	$ 53,674,000	53%	42%	$ 96,974,000	96%	$ 3,737,000	$ 78,260,000

[1] The IFT and revenue shortfalls are primarily due to a reduction in payments from the courts for as-needed overtime services.

[a] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 234,400,000	$ 85,980,000	37%	38%	$ 246,130,000	105%	$ (11,730,000)	$ 240,490,000
Overtime	5,384,000	1,533,000	28%	38%	4,425,000	82%	959,000	5,902,000
Less: Exp Distr	-	-	-	38%	-		-	-
Total S&EB	239,784,000	87,513,000	36%	38% [a]	250,555,000	104%	(10,771,000) [1]	246,392,000
Services and Supplies	154,570,000	35,022,000	23%	42%	151,565,000	98%	3,005,000	127,980,000
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	154,570,000	35,022,000	23%	42%	151,565,000	98%	3,005,000 [3]	127,980,000
Other Charges	63,837,000	29,156,000	46%	42%	63,837,000	100%	-	57,693,000
Capital Assets - Equipment	18,325,000	1,625,000	9%	42%	18,325,000	100%	-	20,748,000
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	$ 476,516,000	$ 153,316,000	32%	42%	$ 484,282,000	102%	$ (7,766,000)	$ 452,813,000
Less Intrafund Transfers	15,604,000	283,000	2%	42%	996,000	6%	(14,608,000) [2]	1,487,000
NET TOTAL	$ 460,912,000	$ 153,033,000	33%	42%	$ 483,286,000	105%	$ (22,374,000)	$ 451,326,000
REVENUE**	109,905,000	20,444,876	19%	42%	96,669,000	88%	(13,236,000) [2]	103,984,000
Prior Year Savings/Deficits				0%	345,000		345,000 [3]	
NCC TOTAL	$ 351,007,000	$ 132,588,124	38%	42%	$ 386,272,000	110%	$ (35,265,000)	$ 347,342,000

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

[2] The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and a reduction of co-generation revenue from ISD.

[3] The S&EB overexpenditure and the IFT and revenue shortfalls are estimated to be partially offset by savings in services and supplies and by prior year savings.

[a] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CLEARING ACCOUNT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ -	$ -		38%	$ -		$ -	$ -
Overtime	-	-		38%	-		-	-
Less: Exp Distr				38%				
Total S&EB	-	-		38% (a)	-		-	-
Services and Supplies	62,000,000	2,861,000	5%	42%	-	0%	62,000,000	41,000
Less: Exp Distr	(62,000,000)		0%	42%	-	0%	(62,000,000)	
Total S & S	-	2,861,000		42%	-		-	41,000
Other Charges	-	-		42%	-		-	-
Capital Assets - Equipment	-	-		42%	-		-	-
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	$ -	$ 2,861,000		42%	$ -		$ -	$ 41,000
Less Intrafund Transfers		-		42%	-		-	-
NET TOTAL	$ -	$ 2,861,000		42%	$ -		$ -	$ 41,000
REVENUE**	-	-		42%	-		-	-
Prior Year Savings/Deficits	-			0%			-	
NCC TOTAL	$ -	$ 2,861,000		42%	$ -		$ -	$ 41,000

This budget serves as a clearinghouse for the department; services and supplies costs will be distributed to various departmental budget units.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD NOVEMBER 2013 EXPENDITURES*** (As of 11/30/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 69,659,000	$ 25,958,000	37%	38%	$ 72,944,000	105%	$ (3,285,000) [1]	$ 70,061,000
Overtime	12,094,000	3,669,000	30%	38%	7,500,000	62%	4,594,000	7,129,000
Less: Exp Distr	-	-	-	38%	-		-	-
Total S&EB	81,753,000	29,627,000	36%	38% [(a)]	80,444,000	98%	1,309,000 [3]	77,190,000
Services and Supplies	44,991,000	8,513,000	19%	42%	44,991,000	100%	-	43,838,000
Less: Exp Distr	-	-		42%	-		-	-
Total S & S	44,991,000	8,513,000	19%	42%	44,991,000	100%	-	43,838,000
Other Charges	476,000	49,000	10%	42%	476,000	100%	-	79,000
Capital Assets - Equipment	100,000	-	0%	42%	100,000	100%	-	-
Other Financing Uses	-	-		42%	-		-	-
GROSS APPROPRIATION	**$ 127,320,000**	**$ 38,189,000**	**30%**	**42%**	**$ 126,011,000**	**99%**	**$ 1,309,000**	**$ 121,107,000**
Less Intrafund Transfers	57,957,000	13,410,000	23%	42%	53,705,000	93%	(4,252,000) [2]	49,847,000
NET TOTAL	**$ 69,363,000**	**$ 24,779,000**	**36%**	**42%**	**$ 72,306,000**	**104%**	**$ (2,943,000)**	**$ 71,260,000**
REVENUE**	52,480,000	12,175,000	23%	42%	52,728,000	100%	248,000 [3]	47,789,000
Prior Year Savings/Deficits	-			0%	13,000		13,000 [3]	
NCC TOTAL	**$ 16,883,000**	**$ 12,604,000**	**75%** [4]	**42%**	**$ 19,565,000**	**116%**	**$ (2,682,000)**	**$ 23,471,000**

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs.

[2] The IFT shortfall is primarily due to lower than anticipated receipts for services rendered to other County departments.

[3] The IFT shortfall is estimated to be partially offset by savings in overall S&EB, over-realized revenue, and prior year savings.

[4] Law enforcement and patrol services have been rendered to other County departments. Costs for the services rendered have posted in eCAPS. The Department has provided the invoices for the services to the County departments. Some payment receipts have posted, however most payments are still pending. As soon as payments are processed and posted on eCAPS, the "% Used" should decrease and be closer to the actual expenditures.

[(a)] Based on the most recent four and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	3,061,036,000	626,752,000	20%	29%	3,110,399,000	102%	(49,363,000)	2,160,072,000
Overtime	103,298,000	27,301,000	26%	29%	104,455,000	101%	(1,157,000)	109,235,000
Less: Exp Distr	(834,899,000)	-	0%	29%	(835,023,000)	100%	124,000	-
Total S&EB	2,329,435,000	654,053,000	28%	29% [a]	2,379,831,000	102%	(50,396,000) [1]	2,269,307,000
Services and Supplies	583,263,000	57,892,000	10%	33%	478,588,000	82%	104,675,000	340,113,000
Less: Exp Distr	(105,195,000)	-	-	33%	(93,275,000)	89%	(11,920,000)	-
Total S & S	478,068,000	57,892,000	12%	33%	385,313,000	81%	92,755,000 [3]	340,113,000
Other Charges	64,313,000	8,856,000	14%	33%	64,313,000	100%	-	57,772,000
Capital Assets - Equipment	36,066,000	1,625,000	5%	33%	29,689,000	82%	6,377,000 [3]	27,401,000
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	$ 2,907,882,000	$ 722,426,000	25%	33%	$ 2,859,146,000	98%	$ 48,736,000	$ 2,694,593,000
Less Intrafund Transfers	83,795,000	7,281,000	9%	33%	63,779,000	76%	(20,016,000) [2]	59,271,000
NET TOTAL	$ 2,824,087,000	$ 715,145,000	25%	33%	$ 2,795,367,000	99%	$ 28,720,000	$ 2,635,322,000
REVENUE**	1,531,137,000	235,022,000	15%	33%	1,473,120,000	96%	(58,017,000) [2]	1,428,342,000
Prior Year Savings/Deficits	-	-			-		-	-
NCC TOTAL	$ 1,292,950,000	$ 480,123,000	37%	33%	$ 1,322,247,000	102%	$ (29,297,000) [4]	$ 1,206,980,000

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

[2] The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and State Criminal Alien Assistance Program (SCAAP) revenue.

[3] The S&EB overexpenditure and the IFT and revenue shortfalls are estimated to be offset by savings in services and supplies and capital assets.

[4] At this time, the projected overall overexpenditure is due to CCJV estimated expenditures. Funding for CCJV is currently in the Provisional Financing Uses (PFU). In order to transfer the funding from the PFU to the Sheriff's budget, the Sheriff is required to submit their expenditures with the relevant supporting documentation to the A/C for review and validation. Once the applicable spending has been confirmed, the CEO and the Sheriff will submit recommendations to the Board for consideration to transfer the funding from the PFU to the Sheriff's budget.

[a] Based on the most recent three and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 779,181,000	$ 221,070,000	28%	29%	$ 789,757,000	101%	$ (10,576,000)	$ 779,100,000
Overtime	55,718,000	12,993,000	23%	29%	45,266,000	81%	10,452,000	51,052,000
Less: Exp Distr	(834,899,000)	-	-	29%	(835,023,000)	100%	124,000	-
Total S&EB	-	234,063,000		29% [a]	-		-	830,152,000
Services and Supplies	43,195,000	6,256,000	14%	33%	31,275,000	72%	11,920,000	29,000,000
Less: Exp Distr	(43,195,000)	-	-	33%	(31,275,000)	72%	(11,920,000)	-
Total S & S	-	6,256,000		33%	-		-	29,000,000
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	-	-		33%	-		-	6,412,000
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	$ -	$ 240,319,000		33%	$ -		$ -	$ 865,564,000
Less Intrafund Transfers	-	-		33%	-		-	4,971,000
NET TOTAL	$ -	$ 240,319,000		33%	$ -		$ -	$ 860,593,000
REVENUE**	-	61,000		33%	-		-	697,075,000
Prior Year Savings/Deficits	-			0%			-	
NCC TOTAL	$ -	$ 240,258,000		33%	$ -		$ -	$ 163,518,000

This budget serves as a clearinghouse for patrol; costs/postings will be distributed to either Patrol-Unincorporated Area, - Contract Cities, and/or -Specialized & Unallocated budget units. The patrol services have been rendered to the Unincorporated Area and to the contract cities. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the UA, CC and S&UA budget units. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units.

[a] Based on the most recent three and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA (UA)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	129,162,000	$ -	0%	29%	129,181,000	100%	$ (19,000)	$ -
Overtime	-	-	-	29%	-		-	-
Less: Exp Distr	-	-	-	29%	-		-	-
Total S&EB	129,162,000	-	0%	29% [a]	129,181,000	100%	(19,000) [1]	-
Services and Supplies	2,524,000	-	0%	33%	2,524,000	100%	-	-
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	2,524,000	-	0%	33%	2,524,000	100%	-	-
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	-	-		33%	-		-	-
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	$ 131,686,000	$ -	0%	33%	$ 131,705,000	100%	$ (19,000)	$ -
Less Intrafund Transfers	-	-		33%	-		-	-
NET TOTAL	$ 131,686,000	$ -	0%	33%	$ 131,705,000	100%	$ (19,000)	$ -
REVENUE**	127,877,000	19,826,000 [2]	16%	33%	127,877,000	100%	-	-
Prior Year Savings/Deficits	-			0%	-		-	
NCC TOTAL	$ 3,809,000	$ (19,826,000)		33%	$ 3,828,000	100%	$ (19,000)	$ -

Expenditures in this budget unit are transferred from Patrol Clearing budget unit and are based upon Board-approved UA invoices . The patrol services have been rendered to the Unincorporated Areas. The Department has provided the invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the UA budget unit. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the UA budget unit.

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs.
[2] The costs in UA are primarily offset by Prop 172 revenues. The AC processes the transfer of Prop 172 revenues on the same day that the funds are received.

[a] Based on the most recent three and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES (CC)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 244,554,000	$ -	0%	29%	$ 244,590,000	100%	$ (36,000)	$ -
Overtime	-	-	-	29%	-		-	-
Less: Exp Distr	-		-	29%	-			
Total S&EB	244,554,000	-	0%	29% [(a)]	244,590,000	100%	(36,000) [1]	-
Services and Supplies	4,785,000	-	0%	33%	4,785,000	100%	-	-
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	4,785,000	-	0%	33%	4,785,000	100%	-	-
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	-	-		33%	-		-	-
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	**$ 249,339,000**	**$ -**	**0%**	**33%**	**$ 249,375,000**	**100%**	**$ (36,000)**	**$ -**
Less Intrafund Transfers	-	-		33%	-		-	-
NET TOTAL	**$ 249,339,000**	**$ -**	**0%**	**33%**	**$ 249,375,000**	**100%**	**$ (36,000)**	**$ -**
REVENUE**	249,339,000	65,757,000 [2]	26%	33%	262,307,000	105%	12,968,000	-
Prior Year Savings/Deficits	-			0%	-		-	
NCC TOTAL	**$ -**	**$ (65,757,000)**		**33%**	**$ (12,932,000)**		**$ 12,932,000**	**$ -**

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the CC. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the CC budget unit. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the CC budget unit.

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs.
[2] The costs in CC are fully offset by CC revenues. The AC processes the transfer of CC revenues on the same day that the funds are received.

[(a)] Based on the most recent three and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED (S&U)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 461,183,000	$ -	0%	29%	461,252,000	100%	$ (69,000)	$ -
Overtime	-	-	-	29%	-		-	-
Less: Exp Distr	-		-	29%	-		-	
Total S&EB	461,183,000	-	0%	29% [(a)]	461,252,000	100%	(69,000) [1]	-
Services and Supplies	35,886,000	31,000	0%	33%	23,966,000	67%	11,920,000 [3]	-
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	35,886,000	31,000	0%	33%	23,966,000	67%	11,920,000	-
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	7,686,000	-	0%	33%	7,000,000	91%	686,000 [3]	-
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	**$ 504,755,000**	**$ 31,000**	**0%**	**33%**	**$ 492,218,000**	**98%**	**$ 12,537,000**	**$ -**
Less Intrafund Transfers	8,278,000	2,139,000	26%	33%	7,185,000	87%	(1,093,000) [2]	-
NET TOTAL	**$ 496,477,000**	**$ (2,108,000)**	**0%**	**33%**	**$ 485,033,000**	**98%**	**$ 11,444,000**	**$ -**
REVENUE**	351,196,000	65,037,000	19%	33%	324,821,000	92%	(26,375,000) [2]	-
Prior Year Savings/Deficits	-			0%	-		-	
NCC TOTAL	**$ 145,281,000**	**$ (67,145,000)**		**33%**	**$ 160,212,000**	**110%**	**$ (14,931,000)**	**$ -**

Expenditures in this budget unit are transferred from Patrol Clearing budget unit. The patrol services have been rendered to the UA and to the CC. The Department has provided the UA invoices for the services to the Board offices. The Department has completed the allocation of costs, which were posted in eCAPS, to the appropriate station and ultimately to the UA, CC, and S&U budget units. The Auditor is currently reviewing the cost distribution and upon their approval, the costs will be posted to the respective Patrol budget units. The costs for this budget unit are offset by AB109, Prop 172 and other miscellaneous revenue sources, Intrafund Transfer (IFT) payments received from billing other County Departments, and General Fund.

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs.

[2] The IFT and revenue shortfalls are primarily attributable to unrealized Homeland Security grants and AB109 revenue.

[3] The S&EB overexpenditure and the IFT and revenue shortfalls are estimated to be partially offset by savings in services and supplies and capital assets.

[(a)] Based on the most recent three and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 131,234,000	$ 37,773,000	29%	29%	$ 135,257,000	103%	$ (4,023,000) [1]	$ 107,951,000
Overtime	8,492,000	2,036,000	24%	29%	6,622,000	78%	1,870,000	5,756,000
Less: Exp Distr	-	-	-	29%	-		-	-
Total S&EB	139,726,000	39,809,000	28%	29% [(a)]	141,879,000	102%	(2,153,000) [3]	113,707,000
Services and Supplies	9,456,000	849,000	9%	33%	5,058,000	53%	4,398,000	3,752,000
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	9,456,000	849,000	9%	33%	5,058,000	53%	4,398,000 [3]	3,752,000
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	330,000	-	0%	33%	245,000	74%	85,000 [3]	51,000
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	$ 149,512,000	$ 40,658,000	27%	33%	$ 147,182,000	98%	$ 2,330,000	$ 117,510,000
Less Intrafund Transfers	700,000	-	0%	33%	950,000	136%	250,000 [3]	972,000
NET TOTAL	$ 148,812,000	$ 40,658,000	27%	33%	$ 146,232,000	98%	$ 2,580,000	$ 116,538,000
REVENUE**	58,530,000	7,661,000	13%	33%	54,411,000	93%	(4,119,000) [2,3]	51,745,000
Prior Year Savings/Deficits	-			0%			-	
NCC TOTAL	$ 90,282,000	$ 32,997,000	37%	33%	$ 91,821,000	102%	$ (1,539,000)	$ 64,793,000

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs.

[2] The estimated revenue shortfall is primarily due to a reduction in the California Emergency Management Agency grants (CAL EMA).

[3] The S&EB overexpenditure and revenue shortfall is estimated to be partially offset by savings in services and supplies, capital assets, and overrealized IFT payments received from other County departments.

[(a)] Based on the most recent three and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 76,159,000	$ 20,462,000	27%	29%	$ 77,645,000	102%	$ (1,486,000) [1]	$ 68,166,000
Overtime	192,000	244,000	127%	29%	818,000	426%	(626,000) [2]	697,000
Less: Exp Distr	-	-	-	29%	-		-	
Total S&EB	76,351,000	20,706,000	27%	29% [(a)]	78,463,000	103%	(2,112,000)	68,863,000
Services and Supplies	25,828,000	1,858,000	7%	33%	21,188,000	82%	4,640,000	18,908,000
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	25,828,000	1,858,000	7%	33%	21,188,000	82%	4,640,000	18,908,000
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	180,000	-	0%	33%	513,000	285%	(333,000) [3]	15,000
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	$ 102,359,000	$ 22,564,000	22%	33%	$ 100,164,000	98%	$ 2,195,000	$ 87,786,000
Less Intrafund Transfers	612,000	51,000	8%	33%	306,000	50%	(306,000) [4]	1,273,000
NET TOTAL	$ 101,747,000	$ 22,513,000	22%	33%	$ 99,858,000	98%	$ 1,889,000	$ 86,513,000
REVENUE**	7,146,000	1,421,000	20%	33%	8,183,000	115%	1,037,000	8,208,000
Prior Year Savings/Deficits	-			0%			-	
NCC TOTAL	$ 94,601,000	$ 21,092,000	22%	33%	$ 91,675,000	97%	$ 2,926,000	$ 78,305,000

[1] The S&EB overexpenditure is primarily attributable to estimated CCJV expenditures.
[2] The overtime overexpenditure is related to workload requirements for Personnel Admin (recruitment process), Fiscal Admin (year-end closing) and at the warehouse (central property & evidence and central supply & logistics).
[3] The Cap Assets overexpenditure is due to estimated CCJV expenditures.
[4] The IFT shortfall is primarily due to lower than anticipated receipts for supportive services rendered to other County departments.

[(a)] Based on the most recent three and a half months payroll experience.

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*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 490,713,000	$ 150,776,000	31%	29%	$ 556,520,000	113%	$ (65,807,000) [1]	$ 661,306,000
Overtime	8,994,000	5,005,000	56%	29%	29,383,000	327%	(20,389,000) [2]	30,813,000
Less: Exp Distr	-	-	-	29%				-
Total S&EB	499,707,000	155,781,000	31%	29% [(a)]	585,903,000	117%	(86,196,000) [3]	692,119,000
Services and Supplies	142,299,000	13,879,000	10%	33%	81,311,000	57%	60,988,000	110,944,000
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	142,299,000	13,879,000	10%	33%	81,311,000	57%	60,988,000 [3]	110,944,000
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	8,175,000	-	0%	33%	1,502,000	18%	6,673,000 [3]	175,000
Other Financing Uses	-	-		33%			-	-
GROSS APPROPRIATION	$ 650,181,000	$ 169,660,000	26%	33%	$ 668,716,000	103%	$ (18,535,000)	$ 803,238,000
Less Intrafund Transfers	64,000	24,000	38%	33%	170,000	266%	106,000	592,000
NET TOTAL	$ 650,117,000	$ 169,636,000	26%	33%	$ 668,546,000	103%	$ (18,429,000)	$ 802,646,000
REVENUE**	397,903,000	30,014,000	8%	33%	380,061,000	96%	(17,842,000) [4]	351,396,000
Prior Year Savings/Deficits		-		0%			-	
NCC TOTAL	$ 252,214,000	$ 139,622,000	55% [5]	33%	$ 288,485,000	114%	$ (36,271,000)	$ 451,250,000

[1] The S&EB overexpenditure includes the department's absorption of employee benefit costs and CCJV estimated expenditures. In addition, further research is needed, along with the Medical Services Bureau Budget Unit, as the budgets may require realignment during the upcoming budget phase.

[2] The overtime overexpenditure is primarily related to overtime use to backfill hiring delays/vacancies.

[3] The S&EB overexpenditure is estimated to be partially offset by savings in services and supplies and capital assets.

[4] The estimated revenue decrease is primarily due to a shortfall in SCAAP and State and Federal grants revenue.

[5] AB109 funds currently reside in a trust account managed by the A/C's office and in order to transfer the funding from trust to the AB109 departments (includes Sheriff), each department must submit a quarterly claim for CEO review/approval and A/C review/processing. Claims are usually due the month following the end of each quarter. First quarter's claim was submitted to the A/C late October, which did not provide ample time for A/C to process. It is anticipated that next month's report will reflect eCAPS revenue posting, thus, "% Used" should decrease.

[(a)] Based on the most recent three and a half months payroll experience.

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** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - MEDICAL SERVICES BUREAU (MSB)
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 195,661,000	$ 40,796,000	21%	29%	$ 147,071,000	75%	$ 48,590,000 [1]	$ -
Overtime	121,000	367,000	303%	29%	2,070,000	1711%	(1,949,000) [1]	-
Less: Exp Distr	-	-	-	29%				-
Total S&EB	195,782,000	41,163,000	21%	29% [(a)]	149,141,000	76%	46,641,000 [1]	-
Services and Supplies	45,327,000	8,455,000	19%	33%	45,327,000	100%	-	-
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	45,327,000	8,455,000	19%	33%	45,327,000	100%	-	-
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	1,270,000	-	0%	33%	1,270,000	100%	-	-
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	$ 242,379,000	$ 49,618,000	20%	33%	$ 195,738,000	81%	$ 46,641,000	$ -
Less Intrafund Transfers	281,000	-	0%	33%	500,000	178%	219,000	-
NET TOTAL	$ 242,098,000	$ 49,618,000	20%	33%	$ 195,238,000	81%	$ 46,860,000	$ -
REVENUE**	3,936,000	5,000	0%	33%	3,941,000	100%	5,000	-
Prior Year Savings/Deficits	-			0%	-		-	
NCC TOTAL	$ 238,162,000	$ 49,613,000	21%	33%	$ 191,297,000	80%	$ 46,865,000	$ -

[1] The S&EB underexpenditure requires further research, along with the Custody Budget Unit, as the budgets may require realignment during the upcoming budget phase.

[(a)] Based on the most recent three and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 249,130,000	$ 68,524,000	28%	29%	$ 248,354,000	100%	$ 776,000	$ 232,998,000
Overtime	12,303,000	2,297,000	19%	29%	8,167,000	66%	4,136,000	7,886,000
Less: Exp Distr	-	-	-	29%	-		-	-
Total S&EB	261,433,000	70,821,000	27%	29% [(a)]	256,521,000	98%	4,912,000	240,884,000
Services and Supplies	12,402,000	919,000	7%	33%	6,084,000	49%	6,318,000	5,650,000
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	12,402,000	919,000	7%	33%	6,084,000	49%	6,318,000	5,650,000
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	-	-		33%	-		-	-
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	**$ 273,835,000**	**$ 71,740,000**	**26%**	**33%**	**$ 262,605,000**	**96%**	**$ 11,230,000**	**$ 246,534,000**
Less Intrafund Transfers	299,000	28,000	9%	33%	366,000	122%	67,000	129,000
NET TOTAL	**$ 273,536,000**	**$ 71,712,000**	**26%**	**33%**	**$ 262,239,000**	**96%**	**$ 11,297,000**	**$ 246,405,000**
REVENUE**	172,825,000	26,229,000	15%	33%	165,783,000	96%	(7,042,000) [1]	168,145,000
Prior Year Savings/Deficits	-			0%	-		-	
NCC TOTAL	**$ 100,711,000**	**$ 45,483,000**	**45% [2]**	**33%**	**$ 96,456,000**	**96%**	**$ 4,255,000**	**$ 78,260,000**

[1] Reflects a decrease in Trial Court revenue primarily due to a reduction in payments from the courts for as-needed overtime services.

[2] Law enforcement and bailiff services have been rendered to the Courts. Costs for the services rendered have posted in eCAPS. The Department has provided the invoices for the services to the Courts. Some payment receipts have posted, however most payments are still pending. As soon as payments are processed and posted on eCAPS, the "% Used" should decrease and be closer to the actual expenditures.

[(a)] Based on the most recent three and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
*** GL-MDEXPS1

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 234,400,000	$ 67,163,000	29%	29%	$ 248,027,000	106%	$ (13,627,000)	$ 240,490,000
Overtime	5,384,000	1,194,000	22%	29%	4,629,000	86%	755,000	5,902,000
Less: Exp Distr	-	-	-	29%	-		-	-
Total S&EB	239,784,000	68,357,000	29%	29% [a]	252,656,000	105%	(12,872,000) [1]	246,392,000
Services and Supplies	154,570,000	22,319,000	14%	33%	150,079,000	97%	4,491,000	127,980,000
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	154,570,000	22,319,000	14%	33%	150,079,000	97%	4,491,000 [4]	127,980,000
Other Charges	63,837,000	8,807,000	14%	33%	63,837,000	100%	-	57,693,000
Capital Assets - Equipment	18,325,000	1,625,000	9%	33%	19,059,000	104%	(734,000) [2]	20,748,000
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	$ 476,516,000	$ 101,108,000	21%	33%	$ 485,631,000	102%	$ (9,115,000)	$ 452,813,000
Less Intrafund Transfers	15,604,000	43,000	0%	33%	1,068,000	7%	(14,536,000) [3]	1,487,000
NET TOTAL	$ 460,912,000	$ 101,065,000	22%	33%	$ 484,563,000	105%	$ (23,651,000)	$ 451,326,000
REVENUE**	109,905,000	13,800,000	13%	33%	95,903,000	87%	(14,002,000) [3]	103,984,000
Prior Year Savings/Deficits				0%			-	
NCC TOTAL	$ 351,007,000	$ 87,265,000	25%	33%	$ 388,660,000	111%	$ (37,653,000)	$ 347,342,000

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs and CCJV estimated expenditures.

[2] The CA overexpenditure is due to the CCJV estimated expenditures.

[3] The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants and a reduction of co-generation revenue from ISD.

[4] The S&EB overexpenditure and the IFT and revenue shortfalls are estimated to be partially offset by savings in services and supplies.

[a] Based on the most recent three and a half months payroll experience.

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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CLEARING ACCOUNT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ -	$ -		29%	$ -		$ -	$ -
Overtime	-	-		29%	-		-	-
Less: Exp Distr				29%				
Total S&EB	-	-		29% (a)	-		-	-
Services and Supplies	62,000,000	(62,000)	0%	33%	62,000,000	100%	-	41,000
Less: Exp Distr	(62,000,000)		0%	33%	(62,000,000)	100%	-	
Total S & S	-	(62,000)		33%	-		-	41,000
Other Charges	-	-		33%	-		-	-
Capital Assets - Equipment	-	-		33%	-		-	-
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	$ -	$ (62,000)		33%	$ -		$ -	$ 41,000
Less Intrafund Transfers		-		33%	-		-	-
NET TOTAL	$ -	$ (62,000)		33%	$ -		$ -	$ 41,000
REVENUE**	-	-		33%	-		-	-
Prior Year Savings/Deficits	-			0%			-	
NCC TOTAL	$ -	$ (62,000)		33%	$ -		$ -	$ 41,000

This budget serves as a clearinghouse for the department; services and supplies costs will be distributed to various departmental budget units.

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** GL-MDREVS1
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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD OCTOBER 2013 EXPENDITURES*** (As of 10/31/2013)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 69,659,000	$ 20,188,000	29%	29%	$ 72,745,000	104%	$ (3,086,000) [1]	$ 70,061,000
Overtime	12,094,000	3,165,000	26%	29%	7,500,000	62%	4,594,000	7,129,000
Less: Exp Distr	-	-	-	29%	-		-	-
Total S&EB	81,753,000	23,353,000	29%	29% [(a)]	80,245,000	98%	1,508,000 [3]	77,190,000
Services and Supplies	44,991,000	3,388,000	8%	33%	44,991,000	100%	-	43,838,000
Less: Exp Distr	-	-		33%	-		-	-
Total S & S	44,991,000	3,388,000	8%	33%	44,991,000	100%	-	43,838,000
Other Charges	476,000	49,000	10%	33%	476,000	100%	-	79,000
Capital Assets - Equipment	100,000	-	0%	33%	100,000	100%	-	-
Other Financing Uses	-	-		33%	-		-	-
GROSS APPROPRIATION	$ 127,320,000	$ 26,790,000	21%	33%	$ 125,812,000	99%	$ 1,508,000	$ 121,107,000
Less Intrafund Transfers	57,957,000	4,996,000	9%	33%	53,234,000	92%	(4,723,000) [2]	49,847,000
NET TOTAL	$ 69,363,000	$ 21,794,000	31%	33%	$ 72,578,000	105%	$ (3,215,000)	$ 71,260,000
REVENUE**	52,480,000	5,211,000	10%	33%	49,833,000	95%	(2,647,000) [2]	47,789,000
Prior Year Savings/Deficits	-			0%	-		-	
NCC TOTAL	$ 16,883,000	$ 16,583,000	98% [4]	33%	$ 22,745,000	135%	$ (5,862,000)	$ 23,471,000

[1] The S&EB overexpenditure represents the department's absorption of employee benefit costs.

[2] The IFT and revenue shortfalls are primarily due to lower than anticipated receipts for services rendered to other County departments, including the Health department.

[3] The IFT and revenue shortfalls are estimated to be partially offset by savings in S&EB.

[4] Law enforcement and patrol services have been rendered to other County departments. Costs for the services rendered have posted in eCAPS. The Department has provided the invoices for the services to the County departments. Some payment receipts have posted, however most payments are still pending. As soon as payments are processed and posted on eCAPS, the "% Used" should decrease and be closer to the actual expenditures.

[(a)] Based on the most recent three and a half months payroll experience.

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