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CHIEF EXECUTIVE OFFICE
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WILLIAM T FUJIOKA
Chief Executive Officer

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August 5, 2014

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 quarterly expenditure report reflecting data for the months of April, May, and June 2014, and includes the following:

- The Sheriff's Department's (Department) Adjusted Budget, year-to-date 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, which includes appropriation adjustments, is as of June 30, 2014. 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.

- It is expected that by the end of the fiscal year, expenditures, when compared to revenue, will be in alignment for those budget units that include AB109 programs.

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

- The Auditor-Controller's (A-C) Accounting Division has approved and processed 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 reflected in this report.

- A-C's Audit Division has completed its review and validation of October and November invoices. On April 10, 2014, the Audit Division provided its recommendation to the Accounting Division for cost and revenue distribution.

- December 2013 through June 2014 invoices have been delivered to the Board offices.

- In addition, an estimated $300,000 in charges has been deemed invalid by the Audit Division.

Citizens' Commission on Jail Violence

- On February 26, 2014, the Audit Division completed its review of the Department's October and November 2013 CCJV claims and in conjunction with the Chief Executive Office (CEO) and the Department, recommended that $1.9 million be transferred from the Provisional Financing Uses (PFU) to the Department. On April 1, 2014, the Board approved the transfer of $1.9 million from PFU to the Department.

- On July 8, 2014, the Audit Division completed its review of the Department's December 2013 through February 2014 CCJV claims and recommended that $5.4 million be transferred from the PFU to the Department. The CEO's letter requesting Board approval has been filed for the August 5, 2014, agenda.

- On July 30, 2014, the Audit Division completed its review of the Department's March through May 2014 CCJV claims and recommended that $5.9 million be transferred from the PFU to the Department. The CEO's letter requesting Board approval has been filed for the August 12, 2014, agenda.

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

On January 7, 2014, the Board approved the 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 the 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:

Replenish Funds Used for Data Communication Center

- A total of $2.1 million was set aside in PFU for information technology purchases.
- On April 1, 2014, the Board approved the transfer of $2.1 million from PFU to the Department.

Mobile Data Computer/Console Switch Interface (MDC/CSI)

- A total of $1.6 million was set aside in PFU for the MDC/CSI project.
- On April 1, 2014, the Board approved the transfer of $900,000 from PFU to the Department.
- The CEO's letter requesting Board approval to transfer $700,000 from PFU to the Department has been filed for the August 12, 2014, agenda.

Shooting Simulators

- A total of $600,000 was set aside in PFU for the purchase of two shooting simulators.
- The CEO's letter requesting Board approval to transfer $200,000 from PFU to the Department has been filed for the August 12, 2014, agenda.

Overall, it is projected that the Department will end the fiscal year with an $8.4 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

SHF.B100351.Monitoring Mech.5th Rpt.bm.080514

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

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	3,091,258,092	2,668,962,319	86%	96%	3,095,762,000	100%	(4,503,908)	2,160,072,000
Overtime	104,253,908	106,792,820	102%	96%	113,643,000	109%	(9,389,092)	109,235,000
Less: Exp Distr	(840,727,000)	(513,249,178)	61%	96%	(831,633,000)	99%	(9,094,000)	-
Total S&EB	2,354,785,000	2,262,505,962	96%	96% [(a)]	2,377,772,000	101%	(22,987,000) [1]	2,269,307,000
Services and Supplies	589,239,000	342,581,892	58%	100%	435,074,000	74%	154,165,000	340,113,000
Less: Exp Distr	(108,396,000)	(13,923,809)	-	100%	(30,766,000)	28%	(77,630,000)	-
Total S & S	480,843,000	328,658,083	68%	100%	404,308,000	84%	76,535,000 [3]	340,113,000
Other Charges	64,313,000	44,992,116	70%	100%	49,540,000	77%	14,773,000 [3]	57,772,000
Capital Assets - Equipment	37,133,000	19,523,816	53%	100%	31,426,000	85%	5,707,000 [3]	27,401,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 2,937,074,000**	**$ 2,655,679,977**	**90%**	**100%**	**$ 2,863,046,000**	**97%**	**$ 74,028,000**	**$ 2,694,593,000**
Less Intrafund Transfers	85,668,000	57,826,187	68%	100%	63,511,000	74%	(22,157,000) [2]	59,271,000
NET TOTAL	**$ 2,851,406,000**	**$ 2,597,853,790**	**91%**	**100%**	**$ 2,799,535,000**	**98%**	**$ 51,871,000**	**$ 2,635,322,000**
REVENUE**	1,536,632,000	1,210,555,179	79%	100%	1,472,688,000	96%	(63,945,000) [2]	1,428,342,000
Prior Year Savings/Deficits	-	-	-	-	3,651,000	-	3,651,000 [3]	-
NCC TOTAL	**$ 1,314,774,000**	**$ 1,387,298,611**	**106%**	**100%**	**$ 1,323,196,000**	**101%**	**$ (8,423,000)** [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 IFT/revenue shortfalls, are estimated to be partially offset by savings in S&S, other charges, capital assets, and prior year savings.

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

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

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

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 784,659,000	$ 752,805,244	96%	96%	$ 790,680,000	101%	$ (6,021,000)	$ 779,100,000
Overtime	56,068,000	42,766,243	76%	96%	45,647,000	81%	10,421,000	51,052,000
Less: Exp Distr	(840,727,000)	(513,249,178)	61%	96%	(831,633,000)	99%	(9,094,000)	-
Total S&EB	-	282,322,309	0%	96% [a]	4,694,000	-	(4,694,000)	830,152,000
Services and Supplies	46,396,000	30,670,270	66%	100%	35,236,000	76%	11,160,000	29,000,000
Less: Exp Distr	(46,396,000)	(13,923,809)	-	100%	(30,766,000)	66%	(15,630,000)	-
Total S & S	-	16,746,461	-	100%	4,470,000	-	(4,470,000)	29,000,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	-	-	-	100%	-	-	-	6,412,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ -	$ 299,068,770	-	100%	$ 9,164,000	-	$ (9,164,000)	$ 865,564,000
Less Intrafund Transfers	-	-	-	100%	-	-	-	4,971,000
NET TOTAL	$ -	$ 299,068,770	-	100%	$ 9,164,000	-	$ (9,164,000)	$ 860,593,000
REVENUE**	-	3,910,620 [1]	-	100%	3,983,000	-	3,983,000	697,075,000
Prior Year Savings/Deficits	-	-	-	-	1,198,000	-	1,198,000	-
NCC TOTAL	$ -	$ 295,158,150	-	100%	$ 3,983,000	-	$ (3,983,000)	$ 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.

[1] The costs in UA are primarily offset by Prop 172 revenues. As the Auditor processes the transfer of Prop 172 revenues on the same day that the funds are received, this amount. represents the portion of Prop 172 revenues that have not yet been distributed to the Patrol-UA budget unit.

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

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

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	130,039,000	$ 93,758,401	72%	96%	143,384,000	110%	$ (13,345,000)	$ -
Overtime	-	215	-	96%	-	-	-	-
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	130,039,000	93,758,616	72%	96% [(a)]	143,384,000	110%	(13,345,000)	-
Services and Supplies	2,524,000	1,313,474	52%	100%	2,524,000	100%	-	-
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	2,524,000	1,313,474	52%	100%	2,524,000	100%	-	-
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	-	-	-	100%	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 132,563,000**	**$ 95,072,090**	**72%**	**100%**	**$ 145,908,000**	**110%**	**$ (13,345,000)**	**$ -**
Less Intrafund Transfers	-	-	-	100%	-	-	-	-
NET TOTAL	**$ 132,563,000**	**$ 95,072,090**	**72%**	**100%**	**$ 145,908,000**	**110%**	**$ (13,345,000)**	**$ -**
REVENUE**	128,754,000	102,121,514 [1]	79%	100%	142,099,000	110%	13,345,000	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	**$ 3,809,000**	**$ (7,049,424)**	**-**	**100%**	**$ 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 eleven 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 JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 246,141,000	$ 159,151,792	65%	96%	$ 255,389,000	104%	$ (9,248,000)	$ -
Overtime	-	-	-	96%	-	-	-	-
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	246,141,000	159,151,792	65%	96% [(a)]	255,389,000	104%	(9,248,000)	-
Services and Supplies	4,785,000	1,467,714	31%	100%	4,785,000	100%	-	-
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	4,785,000	1,467,714	31%	100%	4,785,000	100%	-	-
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	-	-	-	100%	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 250,926,000**	**$ 160,619,506**	**64%**	**100%**	**$ 260,174,000**	**104%**	**$ (9,248,000)**	**$ -**
Less Intrafund Transfers	-	-	-	100%	-	-	-	-
NET TOTAL	**$ 250,926,000**	**$ 160,619,506**	**64%**	**100%**	**$ 260,174,000**	**104%**	**$ (9,248,000)**	**$ -**
REVENUE**	250,926,000	240,792,928 [1]	96%	100%	260,174,000	104%	9,248,000	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	**$ -**	**$ (80,173,422)**	**-**	**100%**	**$ -**	**-**	**$ -**	**$ -**

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 eleven 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 JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 464,547,000	$ 260,339,972	56%	96%	432,860,000	93%	$ 31,687,000	$ -
Overtime	-	-	-	96%	-	-	-	-
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	464,547,000	260,339,972	56%	96% [a]	432,860,000	93%	31,687,000 [2]	-
Services and Supplies	38,980,000	11,319,572	29%	100%	23,895,000	61%	15,085,000	-
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	38,980,000	11,319,572	29%	100%	23,895,000	61%	15,085,000 [2]	-
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	8,426,000	4,633,409	55%	100%	6,300,000	75%	2,126,000 [2]	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 511,953,000**	**$ 276,292,953**	**54%**	**100%**	**$ 463,055,000**	**90%**	**$ 48,898,000**	**$ -**
Less Intrafund Transfers	9,637,000	4,882,348	51%	100%	5,314,000	55%	(4,323,000) [1]	-
NET TOTAL	**$ 502,316,000**	**$ 271,410,605**	**54%**	**100%**	**$ 457,741,000**	**91%**	**$ 44,575,000**	**$ -**
REVENUE**	351,557,000	290,707,576	83%	100%	323,495,000	92%	(28,062,000) [1]	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	**$ 150,759,000**	**$ (19,296,971)**	**-**	**100%**	**$ 134,246,000**	**89%**	**$ 16,513,000**	**$ -**

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

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

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

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 134,093,569	$ 134,111,235	100%	96%	$ 140,420,000	105%	$ (6,326,431)	$ 107,951,000
Overtime	6,925,431	6,531,796	94%	96%	6,925,000	100%	431	5,756,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	141,019,000	140,643,031	100%	96% [a]	147,345,000	104%	(6,326,000) [1]	113,707,000
Services and Supplies	9,305,000	4,658,165	50%	100%	5,432,000	58%	3,873,000	3,752,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	9,305,000	4,658,165	50%	100%	5,432,000	58%	3,873,000 [3]	3,752,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	481,000	40,992	9%	100%	262,000	54%	219,000 [3]	51,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 150,805,000**	**$ 145,342,189**	**96%**	**100%**	**$ 153,039,000**	**101%**	**$ (2,234,000)**	**$ 117,510,000**
Less Intrafund Transfers	700,000	717,284	102%	100%	954,000	136%	254,000 [3]	972,000
NET TOTAL	**$ 150,105,000**	**$ 144,624,905**	**96%**	**100%**	**$ 152,085,000**	**101%**	**$ (1,980,000)**	**$ 116,538,000**
REVENUE**	58,530,000	42,683,090	73%	100%	52,918,000	90%	(5,612,000) [2]	51,745,000
Prior Year Savings/Deficits	-	-	-	-	10,000	-	10,000 [3]	-
NCC TOTAL	**$ 91,575,000**	**$ 101,941,814**	**111%**	**100%**	**$ 99,157,000**	**108%**	**$ (7,582,000)**	**$ 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 shortfalls 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 eleven and a half months payroll experience.

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

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 77,371,000	$ 74,394,225	96%	96%	$ 77,431,000	100%	$ (60,000) [1]	$ 68,166,000
Overtime	192,000	1,228,325	640%	96%	1,311,000	683%	(1,119,000) [2]	697,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	77,563,000	75,622,550	97%	96% [(a)]	78,742,000	102%	(1,179,000) [4]	68,863,000
Services and Supplies	25,828,000	18,098,827	70%	100%	21,808,000	84%	4,020,000	18,908,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	25,828,000	18,098,827	70%	100%	21,808,000	84%	4,020,000 [4]	18,908,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	180,000	-	-	100%	128,000	71%	52,000 [4]	15,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 103,571,000**	**$ 93,721,377**	**90%**	**100%**	**$ 100,678,000**	**97%**	**$ 2,893,000**	**$ 87,786,000**
Less Intrafund Transfers	612,000	476,670	78%	100%	584,000	95%	(28,000) [3]	1,273,000
NET TOTAL	**$ 102,959,000**	**$ 93,244,707**	**91%**	**100%**	**$ 100,094,000**	**97%**	**$ 2,865,000**	**$ 86,513,000**
REVENUE**	7,146,000	6,161,484	86%	100%	7,988,000	112%	841,000 [4]	8,208,000
Prior Year Savings/Deficits	-	-	-	-	478,000	-	478,000 [4]	-
NCC TOTAL	**$ 95,813,000**	**$ 87,083,223**	**91%**	**100%**	**$ 91,628,000**	**96%**	**$ 4,184,000**	**$ 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 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, overrealized charges for services revenue, and prior year savings.

[(a)] Based on the most recent eleven 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 JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 495,041,000	$ 489,902,011	99%	96%	$ 515,747,000	104%	$ (20,706,000)	$ 661,306,000
Overtime	8,994,000	31,202,333	347%	96%	33,163,000	369%	(24,169,000)	30,813,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	504,035,000	521,104,344	103%	96% [(a)]	548,910,000	109%	(44,875,000) [1]	692,119,000
Services and Supplies	142,545,000	72,075,698	51%	100%	88,545,000	62%	54,000,000	110,944,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	142,545,000	72,075,698	51%	100%	88,545,000	62%	54,000,000 [3]	110,944,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	8,175,000	2,159,677	26%	100%	6,009,000	74%	2,166,000 [3]	175,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 654,755,000**	**$ 595,339,719**	**91%**	**100%**	**$ 643,464,000**	**98%**	**$ 11,291,000**	**$ 803,238,000**
Less Intrafund Transfers	64,000	72,884	114%	100%	79,000	123%	15,000 [3]	592,000
NET TOTAL	**$ 654,691,000**	**$ 595,266,835**	**91%**	**100%**	**$ 643,385,000**	**98%**	**$ 11,306,000**	**$ 802,646,000**
REVENUE**	399,072,000	283,849,501	71%	100%	375,469,000	94%	(23,603,000) [2]	351,396,000
Prior Year Savings/Deficits	-	-	-	-	549,000	-	549,000 [3]	-
NCC TOTAL	**$ 255,619,000**	**$ 311,417,334**	**122%**	**100%**	**$ 267,367,000**	**105%**	**$ (11,748,000)**	**$ 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 is primarily due to a reduction in SCAAP, State, and Federal grants revenue.
[3] The S&EB overexpenditure and revenue shortfall are estimated to be partially offset by savings in S&S, capital assets, overrealized IFT payments, and prior year savings.

[(a)] Based on the most recent eleven 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 JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 199,278,523	$ 167,426,773	84%	96%	$ 175,740,000	88%	$ 23,538,523	$ -
Overtime	2,293,477	2,128,712	93%	96%	2,293,000	100%	477	-
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	201,572,000	169,555,484	84%	96% [a]	178,033,000	88%	23,539,000 [1]	-
Services and Supplies	45,327,000	34,917,719	77%	100%	38,908,000	86%	6,419,000	-
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	45,327,000	34,917,719	77%	100%	38,908,000	86%	6,419,000	-
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	1,270,000	414,477	33%	100%	688,000	54%	582,000	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 248,169,000**	**$ 204,887,680**	**83%**	**100%**	**$ 217,629,000**	**88%**	**$ 30,540,000**	**$ -**
Less Intrafund Transfers	281,000	372,130	132%	100%	510,000	181%	229,000	-
NET TOTAL	**$ 247,888,000**	**$ 204,515,550**	**83%**	**100%**	**$ 217,119,000**	**88%**	**$ 30,769,000**	**$ -**
REVENUE**	3,936,000	38,265	1%	100%	3,976,000	101%	40,000	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	**$ 243,952,000**	**$ 204,477,285**	**84%**	**100%**	**$ 213,143,000**	**87%**	**$ 30,809,000**	**$ -**

[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 eleven and a half months payroll experience.

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

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 251,241,000	$ 234,232,430	93%	96%	$ 246,205,000	98%	$ 5,036,000	$ 232,998,000
Overtime	12,303,000	9,246,208	75%	96%	9,788,000	80%	2,515,000	7,886,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	263,544,000	243,478,637	92%	96% [(a)]	255,993,000	97%	7,551,000	240,884,000
Services and Supplies	12,402,000	4,977,363	40%	100%	5,471,000	44%	6,931,000	5,650,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	12,402,000	4,977,363	40%	100%	5,471,000	44%	6,931,000	5,650,000
Other Charges	-	-	-	100%	-	-	-	-
Capital Assets - Equipment	-	-	-	100%	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 275,946,000**	**$ 248,456,000**	**90%**	**100%**	**$ 261,464,000**	**95%**	**$ 14,482,000**	**$ 246,534,000**
Less Intrafund Transfers	299,000	131,759	44%	100%	138,000	46%	(161,000) [1]	129,000
NET TOTAL	**$ 275,647,000**	**$ 248,324,241**	**90%**	**100%**	**$ 261,326,000**	**95%**	**$ 14,321,000**	**$ 246,405,000**
REVENUE**	172,825,000	131,321,083	76%	100%	166,474,000	96%	(6,351,000) [1]	168,145,000
Prior Year Savings/Deficits	-	-	-	-	17,000	-	17,000	-
NCC TOTAL	**$ 102,822,000**	**$ 117,003,158**	**114%**	**100%**	**$ 94,835,000**	**92%**	**$ 7,987,000**	**$ 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 eleven and a half months payroll experience.

* GL-MDASOR1
** GL-MDREVS1
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SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2013-2014

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 238,068,000	$ 232,809,511	98%	96%	$ 244,008,000	102%	$ (5,940,000)	$ 240,490,000
Overtime	5,384,000	5,822,714	108%	96%	6,174,000	115%	(790,000)	5,902,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	243,452,000	238,632,225	98%	96% [(a)]	250,182,000	103%	(6,730,000) [1]	246,392,000
Services and Supplies	154,256,000	125,484,086	81%	100%	165,967,000	108%	(11,711,000)	127,980,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	154,256,000	125,484,086	81%	100%	165,967,000	108%	(11,711,000) [2]	127,980,000
Other Charges	63,837,000	44,943,443	70%	100%	49,490,000	78%	14,347,000 [4]	57,693,000
Capital Assets - Equipment	18,401,000	12,250,097	67%	100%	17,908,000	97%	493,000 [4]	20,748,000
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 479,946,000**	**$ 421,309,851**	**88%**	**100%**	**$ 483,547,000**	**101%**	**$ (3,601,000)**	**$ 452,813,000**
Less Intrafund Transfers	15,604,000	1,342,511	9%	100%	1,740,000	11%	(13,864,000) [3]	1,487,000
NET TOTAL	**$ 464,342,000**	**$ 419,967,339**	**90%**	**100%**	**$ 481,807,000**	**104%**	**$ (17,465,000)**	**$ 451,326,000**
REVENUE**	110,939,000	64,968,234	59%	100%	86,003,000	78%	(24,936,000) [3]	103,984,000
Prior Year Savings/Deficits	-	-	-	-	1,382,000	-	1,382,000 [4]	-
NCC TOTAL	**$ 353,403,000**	**$ 354,999,105**	**100%**	**100%**	**$ 394,422,000**	**112%**	**$ (41,019,000)**	**$ 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.

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

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

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

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% 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	59,969	-	100%	-	-	62,000,000	41,000
Less: Exp Distr	(62,000,000)	-	-	100%	-	-	(62,000,000)	
Total S & S	-	59,969	-	100%	-	-	-	41,000
Other Charges	-	-	-	-	-	-	-	-
Capital Assets - Equipment	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	$ -	$ 59,969	-	100%	$ -	-	$ -	$ 41,000
Less Intrafund Transfers	-	-	-	-	-	-	-	-
NET TOTAL	$ -	$ 59,969	-	100%	$ -	-	$ -	$ 41,000
REVENUE**	-	-	-	-	-	-	-	-
Prior Year Savings/Deficits	-	-	-	-	-	-	-	-
NCC TOTAL	$ -	$ 59,969	-	100%	$ -	-	$ -	$ 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
*** GL-MDEXPS1

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

	ADJUSTED BUDGET*	YTD JUNE 2014 EXPENDITURES*** (As of 6/30/2014)	% USED	% OF YEAR	FY 2013-14 YEAR END PROJECTION	% OF BUDGET	VARIANCE	FY 2012-13 ACTUALS
Salaries & Employee Benefits	$ 70,779,000	$ 70,030,725	99%	96%	$ 73,898,000	104%	$ (3,119,000) [1]	$ 70,061,000
Overtime	12,094,000	7,866,276	65%	96%	8,342,000	69%	3,752,000	7,129,000
Less: Exp Distr	-	-	-	96%	-	-	-	-
Total S&EB	82,873,000	77,897,001	94%	96% [(a)]	82,240,000	99%	633,000 [3]	77,190,000
Services and Supplies	44,891,000	37,539,035	84%	100%	42,503,000	95%	2,388,000	43,838,000
Less: Exp Distr	-	-	-	100%	-	-	-	-
Total S & S	44,891,000	37,539,035	84%	100%	42,503,000	95%	2,388,000 [3]	43,838,000
Other Charges	476,000	48,672	10%	100%	50,000	11%	426,000 [3]	79,000
Capital Assets - Equipment	200,000	25,164	13%	100%	131,000	66%	69,000 [3]	-
Other Financing Uses	-	-	-	-	-	-	-	-
GROSS APPROPRIATION	**$ 128,440,000**	**$ 115,509,872**	**90%**	**100%**	**$ 124,924,000**	**97%**	**$ 3,516,000**	**$ 121,107,000**
Less Intrafund Transfers	58,471,000	49,830,600	85%	100%	54,192,000	93%	(4,279,000) [2]	49,847,000
NET TOTAL	**$ 69,969,000**	**$ 65,679,272**	**94%**	**100%**	**$ 70,732,000**	**101%**	**$ (763,000)**	**$ 71,260,000**
REVENUE**	52,947,000	44,000,884	83%	100%	50,109,000	95%	(2,838,000) [2]	47,789,000
Prior Year Savings/Deficits	-	-	-	-	17,000	-	17,000 [3]	-
NCC TOTAL	**$ 17,022,000**	**$ 21,678,388**	**127%** [4]	**100%**	**$ 20,606,000**	**121%**	**$ (3,584,000)**	**$ 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, S&S, other charges, capital assets, 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 eleven and a half months payroll experience.

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