

- **Total Non-Recurring Revenue (Operating) YTD variance of (\$48,254):** The FY 16-17 non-recurring revenue reflects a YTD negative budget variance of \$48.3 thousand or 7.1 percent. The current negative variance reflects interest revenues that were not allocated prior to month-end close. This variance will be corrected in April. The FY 16-17 interest revenue budget of \$750k is a conservative projection based on the prior year's interest yield and is calendarized evenly over the course of the year.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$1,761,342:** Current YTD expenditures are 0.8 percent under budget. This variance is primarily comprised of a \$2.3m positive variance for Correctional Health but offset by a \$1.4m negative variance for the Sheriff's Office. Correctional Health primarily comprises this positive variance as expenditures for outpatient treatment and evaluation are under budget. The Sheriff's Office has a negative budget variance primarily from overtime expenditures due to a high number of vacant detention officer positions; however they are under budget overall.
- **Services Expenditures (Operating) YTD variance of \$6,389,791:** Current YTD expenditures are 15.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (68%), Sheriff's Office (12%), Adult Probation (8%), and Juvenile Probation (5%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$595,020:** Current YTD expenditures are 63.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (77%) and Juvenile Probation (16%).
- **Total Non-Recurring Expenditures YTD variance of \$268,069:** Current YTD expenditures are 20.6 percent under budget. Non-Departmental comprises this positive variance as expenditures for general public safety are under budget.

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$5,093,504:** The FY 16-17 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$80,298,937 is more than budgeted YTD revenue of \$75,205,433 resulting in a positive budget variance of \$5.1m or 6.8 percent. The FY 16-17 HURF revenue budget of \$106.2m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 8.1 percent over the FY 15-16 'most likely' forecast. In addition, February 2017 collections included an additional \$4.1m distribution as directed by House Bill 2708, Section 8. For additional monthly revenue information and comparisons to FY 15-16 actual revenue, see the chart provided at the end of the reporting package.

HURF revenues consist of gasoline and use fuel (diesel) tax, motor carrier fees (commercial carriers), vehicle license tax and registrations fees and various other fees. HURF is state-shared revenue that is reported in the Transportation Operations Fund and is not part of the General Fund variances.

In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Let me know if you have any questions that we can address.

cc: OMB Budget Director
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