

MONTHLY COUNTY BUDGET REPORT

For the Period Ending May 31, 2017

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
June 21, 2017**

OFFICE OF MANAGEMENT AND BUDGET

Deputy County Executive

Eric Naughton

Budget Director

Roseann D'Alleva

FINANCE & OPERATIONS

**Douglas Cioffi
Steve Conkling
William Cote
Joseluis Dias
Jennifer Eberhardt
Matthew Kakol
Steven Labriola
Steve Munzing
Christopher Nolan
Andrew Persich
Irfan Qureshi
Anthony Romano
Matthew Ronan
Joseph Schiliro
Mitchell Seidler
Ryan Studdert
Michael Vocatura
Martha Worsham**

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DISCLAIMER

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References herein to the 2017 Adopted Budget (or similar terms) following the Major Operating Funds tables reflect changes necessary to conform to Nassau County Interim Finance Authority (NIFA) Resolution 16-654, which approved the County's modified 2017-2020 Multi-Year Financial Plan. Such resolution made certain changes to the budget adopted by the Nassau County Legislature pursuant to Ordinance 177-2016. No subsequent action was permitted to be taken by the Nassau County Legislature because of the NIFA control period. To see details of the Legislative 2017 Adopted Budget please see 2017 Adopted Budget Supporting Schedules online include <https://www.nassaucountyny.gov/1760/Financial-Reports>

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EXECUTIVE SUMMARY



2017 OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2017 May Financial Report. Historically, the County has reported its financial results on a budgetary basis, a comparison to the County's Adopted Budget. During the 2015 Budget adoption process, the County reached an agreement with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2018.

The County acknowledges that it continues to project a deficit by NIFA's standards, which excludes other financing sources, in each year until 2018. The NIFA control period will likely need to extend through that time.

The 2016 projected unaudited budgetary surplus before any transfer or funding of reserves is \$113.0 million. The Administration has transferred \$55.3 to the Litigation Fund inclusive of \$6.0 million for Police District Litigation. In addition, the Administration transferred \$13.1 million to Police District Employee Benefit Accrued Liability Reserve Fund and \$3.6 million to the Bond Indebtedness Reserve Fund for a total transfer or funding of reverses in the amount of \$72.0 million, yielding a projected unaudited budgetary surplus of \$41.0 million. The funding of various reserves and future expenditures accelerates the fiscal recovery plan and eliminates the County's need to borrow for tax certs for 2017.

Despite these efforts, along with previous initiatives, reforms and a projected year-end surplus for 2016, the County continues to face fiscal challenges in 2017. The County addressed risks, as required by NIFA on December 14, 2016, by adhering to various additional appropriation reductions to address \$36.0 million in NIFA identified risk as condition of approval of the modified Multi-Year Plan. If at any time during the year, NIFA determines that the County has failed to adequately mitigate those risks, it may limit the approval of, or reject expenditure requests to ensure compliance with the 2017 modified Multi-Year Plan.

The County plans to use fund balance and/or reserves to fund tax certiorari refunds and extraordinary judgments and settlements until it can bring its operating expenditures in line with its operating revenues. The use of fund balance does not constitute revenues in accordance to Generally Accepted Accounting Principles (GAAP) or NIFA prescribed GAAP.

Sound fiscal management has enabled the Administration to counter the extreme challenges of rising costs and revenue shortfalls. The County continues to be successful in its workforce reduction efforts by limiting backfilling for attrition to public safety, cost avoiding and revenue generating positions. Because of layoffs and voluntary separation incentive programs dating back to 2011, fulltime headcount for the major funds as of May 31, 2017 was 7,241 employees compared to 7,861 employees at the end of December 2011, representing a reduction of 620 employees.

The Administration continues to demonstrate a commitment to maintaining public safety through the hiring of 313 new police officers in 2016, 170 from an October 2015 cadet class and 143 from

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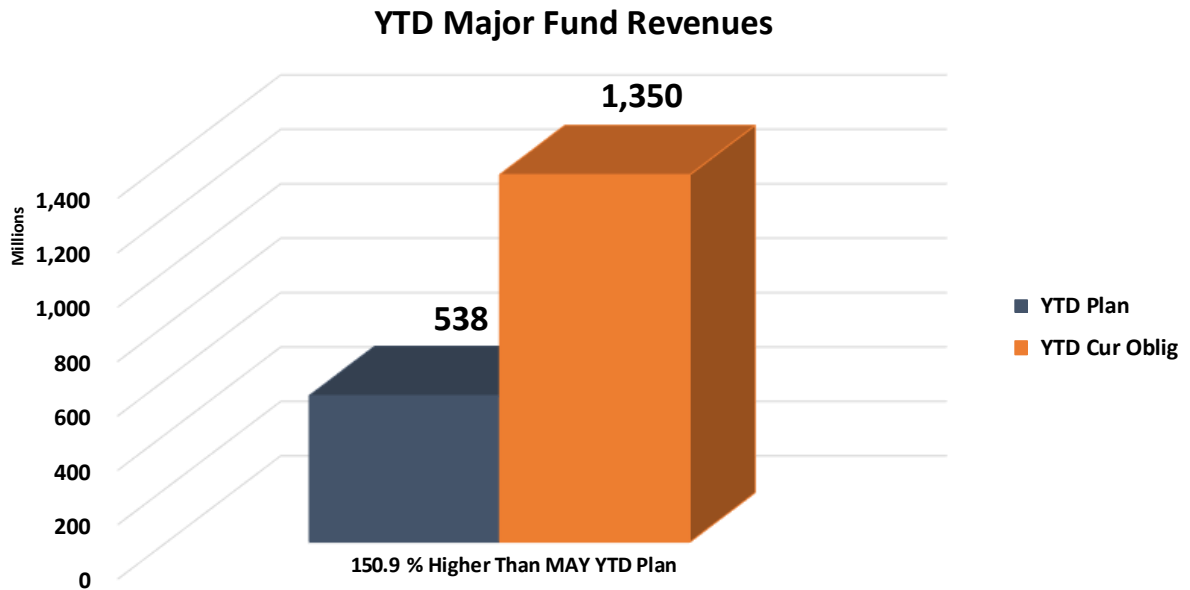
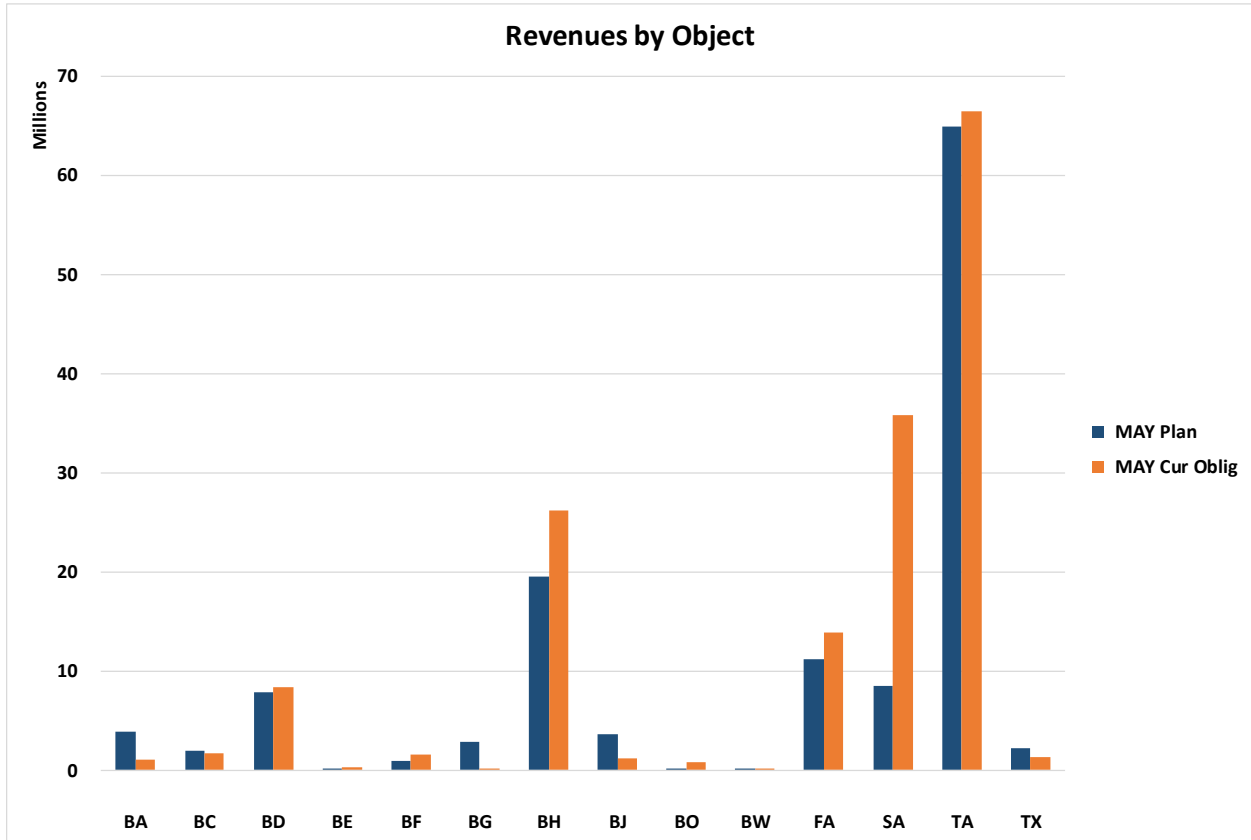


a June 2016 cadet class. The current projection includes and additional class of 150 cadets starting June 9th 2017. This commitment is affirmed as the County's major crime statistics indicate that the County is the safest large suburban county in the United States of America. The crime rate is now at the lowest level in County history. Although the Administration has made efforts to maintain sworn personnel, the cadet graduation lag has continued to stress the Police Department as a large number of force members continue to retire. To date 127 members have either retired or are pending through mid-July. The projection includes 48 additional retirements through year end. The Administration intends to use the above mentioned transfer of \$13.1 million to Police District Employee Benefit Accrued Liability Reserve Fund to address associated increased termination costs causing budgetary shortfalls.

The County's sales tax growth rate for the May 15th check is 1.0%. The required growth rate to meet sales tax assumed in the 2017 budget is 1.09%. The County is experiencing a growth in home sales of 1.1% through the first quarter from the same time last year and an increase in gas prices of 8.4% going into the summer driving season upon which sales tax is assessed. Therefore, the budgeted 2017 sales tax is achievable due to conservative budgeting practices.

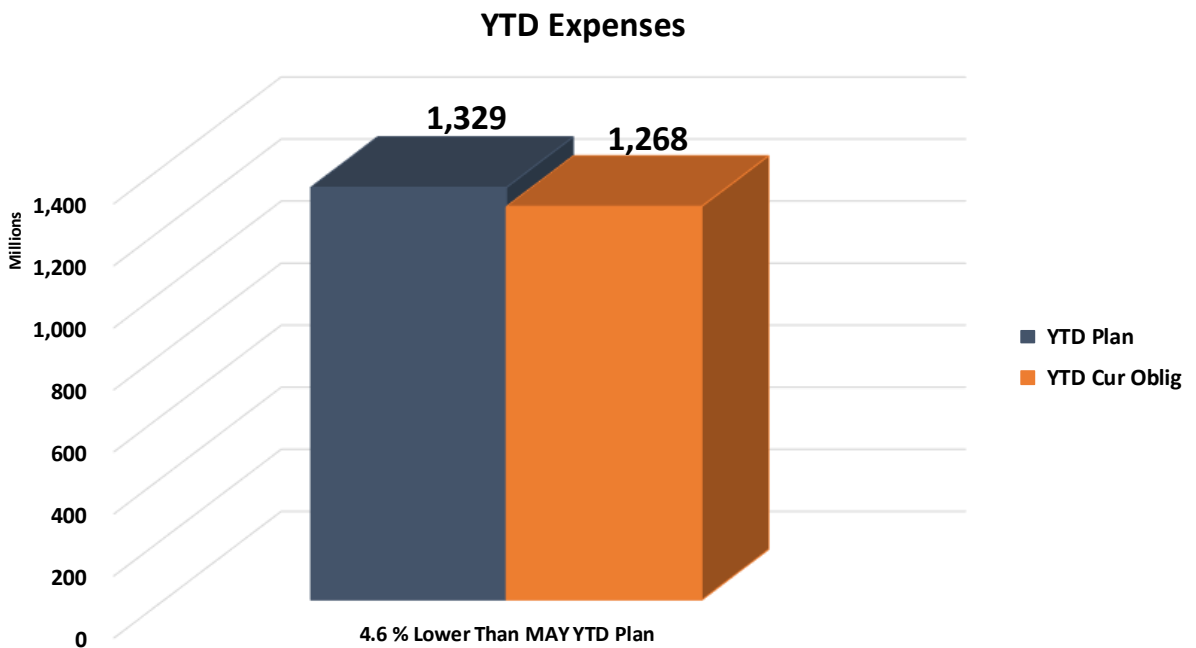
The projections in the tables that follow are based on the headcount at the end of May 2017. Delays in the 2017 NIFA Conformed Adopted Budget approval process led to delayed encumbrance of contracts and reversal of expense and revenue accruals, which may cause variances related to spending plan. Additional variances may exist against the plan due to certain postings occur in the financial system on a monthly basis after the close of each month, such as revenues for Traffic Parking Violations Agency, County Clerk real estate recording transactions, Assessment Tax Map Verification fee and others. The following graphs depict variances for each expense and revenue object code, as well as by totals for the Major Funds.

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Note: Actuals include property tax allocation, posted earlier than anticipated.

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Variance explanations are included at the department level.

Currently, the County is projecting a surplus of \$6.3 million. The Administration has decided to stop issuing debt to fund tax certiorari payments in 2017, a year ahead of schedule. This initiative is considered a credit positive by Moody's Investor Services. The County will be utilizing \$33.6 million of the projected 2016 surplus to fund tax certiorari payments in 2017, \$26.4 million will be debited against a 2016 accrual. As of the February year end projection OMB lowered the Other Expense category and Capital Resources for Debt on the revenue side by \$60.0 million.

In previous monthly forecasts the Administration was projecting a shortfall of over \$7.0 million in Property Tax to reflect the 2017 nonrenewal of the Partial Abatement of County Taxes for senior citizens as a direct payment, now credits will be issued against 2018 Property Tax levy to compensate constituents for their 2017 abatement.

The following are current favorable 2017 projected variances: Salaries and fringe benefits are being projected at a surplus of \$5.8 million to reflect expected vacancy savings offset by a decrease in capital charge backs; \$4.1 million surplus in Payment in Lieu of Taxes; \$3.8 million due to lower than anticipated caseloads in Temporary Assistance for Needy Families; \$2.7 million in Utilities due to lower cost for electricity and water; \$2.7 million in Medicaid program due to an Indigent Care Adjustments; \$1.5 million in increased property taxes collected from changes in the tax roll; \$1.2 million in higher than expected fine and forfeits primarily for red-light camera and taxi and limousine commission offset by lower than expected public safety fee collection due to lag of payments; \$1.1 million savings in Interest Expense due to not bonding for tax certioraris; \$0.6 million surplus in Investment Income due to higher rates in 2017; \$0.76 million in recovery reimbursement for utilities during the construction period at the coliseum; \$0.4 million of lower Emergency Vendor Payments for Social Services program based on a decrease in caseloads for youth placed in state operated residential facilities; and \$0.1 million of General Expenses due lower gasoline cost offset by higher equipment cost.

These positive variances are offset by a shortfall the following areas: Department Revenues of \$7.0 million. This variance is primarily due to a shortfall of \$10.0 for a temporary restraining order (TRO) issued on the local law that provides a twenty-five percent amnesty discount on penalty fees from commercial non-filers of Income and Expense documents. The (TRO) was lifted and vacated for commercial property owners that did not comply with the Income and Expense (ASIE) law with the exception of those commercial property owners that filed their lawsuits challenging the enforcement of the law. The Court ordered that there is a stay in effect for the commercial property owners before the Court; this means that the County cannot enforce penalties against the 1,500 or so plaintiffs at this this time. As the merits of the case have not been decided on (as it pertains to penalties) and the penalty provision of the law, the County and the Plaintiffs will return to Court to proceed with litigating the merits. All commercial property owners in Nassau County must abide by the ASIE law and if they fail to file then a penalty can be levied and collected against them after notice and an opportunity to be heard. The notice and opportunity for a hearing for a hearing already took place for 2013 and 2014 non-filers. The County will proceed

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with sending notice and opportunity for hearing for 2015 non-filers and collecting penalties paid but will continue to risk the revenue even if collected until all appeals are exhausted. This Departmental Revenue is offset by \$2.5 million in County Clerk revenues and others; \$5.4 million primarily due to an anticipated restoration of bus routes, an increase in the Red Light Camera contract due to higher issuance of RLC violations and medical service contract at the jail; \$3.6 million shortfall in Federal and State Aid; \$0.85 million due to the extension of the repayment of NCC termination debt service from four year to ten years: \$0.75 million shortfall to account for the transition from county fiscal year to NYS fiscal year.

Surplus Prior to Corrective Actions and Opportunities (\$'s in millions)	\$ 6.3
Corrections Medical Service Risk	\$ (3.2)
Surplus After GAP Openers	\$ 3.1



EXPENDITURE RESULTS

Headcount

The full-time headcount for the major funds as of May 31, 2017 was 7,241 positions. The headcount reductions represent a decrease of approximately 21.1% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through May 31, 2017, the Police Department and the Sheriff/Correctional Center incurred approximately \$13.3 million and \$6.1 million in overtime expense, respectively. The projection for the year assumes that the Police Department will be on budget while the Sheriff/Correctional Center will be \$4.0 million over budget due to a delay in backfilling vacant positions.

Contractual Services

OMB projects Contractual Services Expense to be \$249.2 million, a deficit of \$5.4 million when compared with the 2017 NIFA Conformed Budget amount of \$243.8 million. A deficit is projected primarily due to an anticipated restoration of previously eliminated bus routes corresponding to higher contractual costs; an increase in costs in connection with the Red Light Camera contract due to a higher volume of RLC violations and an increase in the medical services contract at the jail.

Utility Costs

OMB projects Utility Costs to be \$35.8 million, a surplus of \$2.7million when compared with the 2017 NIFA Conformed Budget amount of \$38.4 million. A surplus is projected primarily due to lower projected costs for electricity and water.

Other Expenses

OMB projects Other Expenses to be \$252.3 million, a surplus of \$25.6 million when compared with the 2017 NIFA Conformed Budget amount of \$277.9 million. A surplus is projected primarily due to the expectation of debiting a 2016 accrual for tax cert payments.

Recipient Grants

OMB projects Recipient Grants to be \$56.1 million, a surplus of \$3.8 million when compared with the 2017 NIFA Conformed Budget amount of \$59.9 million. A surplus is projected primarily due to a lower than anticipated number of caseloads in the Temporary Assistance for Needy Families (TANF) and Safety Net programs.

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Medicaid

OMB projects Medicaid to be \$233.9.0 million, a surplus of \$2.7 million when compared with the 2017 NIFA Conformed Budget amount of \$236.6 million. A surplus is projected primarily due to lower projected quarterly Indigent Care payments resulting from the 2013 ICA state reconciliation, partially offset by revised weekly share payments effective April 1st pursuant to the 2017/2018 New York State budget.



REVENUE RESULTS

Fund Balance

OMB projects that Fund Balance will need to be utilized in 2017 to aid in funding Tax Certiorari Expenses.

Fines & Forfeits

OMB projects Fines & Forfeits to be \$97.4 million, a surplus of \$1.2 million when compared with the 2017 NIFA Conformed Budget amount of \$96.2 million. A surplus is projected primarily due to a higher number of tickets upon which Red Light Camera Fines and Administrative Fees are assessed, which is almost entirely offset by a \$3.0 million shortfall in a projected Public Safety Fee due to a lag in the implementation of the fee.

Investment Income

OMB projects Investment Income to be \$1.6 million, a surplus of \$0.6 million when compared with the 2017 NIFA Conformed Budget amount of \$1.0 million. The projected surplus is primarily attributable to projected higher rates earned in 2017 as compared with the budget and as was experienced during 2016.

Department Revenues

OMB projects Department Revenues to be \$235.6 million, a shortfall of \$7.0 million when compared with the 2017 NIFA Conformed Budget amount of \$242.6 million.

The projected shortfall is due to a (TRO) which was lifted, on the local law that provides a twenty-five percent amnesty discount on penalty fees in connection with Commercial Property Tax payers challenging their tax assessment and not filing Income and Expense documents, as the merits of the case have not been decided on, the County and the Plaintiffs will return to Court to proceed with litigating the merits and the County will continue to risk the revenue even if collected until all appeals are exhausted; offset by an increase in County Clerk revenues

Payments in Lieu of Taxes (PILOTS)

OMB projects Payments in Lieu of Taxes to be \$46.4 million, a surplus of \$4.1 million when compared with the 2017 NIFA Conformed Budget amount of \$42.3 million. The projected surplus is primarily attributable to a delay in finalizing the calculation of PILOTS associated with the Long Island Power Authority (LIPA) until after the budget was adopted.

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Capital Resources for Debt

OMB projects Capital Resources for Debt to be \$3.5 million, a shortfall of \$60.0 million when compared with the 2017 NIFA Conformed Budget amount of \$63.5 million. A shortfall is projected primarily due to the County's decision not to borrow to cover tax certiorari expenses.

Federal Aid

OMB projects Federal Aid to be \$133.3 million, a shortfall of \$3.8 million when compared with the 2017 NIFA Conformed Budget amount of \$137.1 million. A shortfall is projected primarily due to projected lower caseloads in the Temporary Assistance for Needy Families (TANF) program, reductions in the Foster and Day Care Block Grant programs per the 2017/2018 NYS Budget and lower reimbursements for housing Federal Inmates in the County Correctional Center.

Property Tax

OMB projects Property Taxes to be \$818.5 million, a surplus of \$1.5 million when compared with the 2017 NIFA Conformed Budget amount of \$817.0 million. A surplus is projected primarily due to properties being reinstated on the Property Tax Rolls.

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Expense Variance Explanation - 2017 NIFA Conformed Adopted Budget

Object	2017 NIFA Conformed Budget	May Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	888,115,576	883,414,679	4,700,898	A surplus is projected primarily due to vacancies offset by higher overtime in Corrections
AB - FRINGE BENEFITS	545,884,179	544,823,030	1,061,149	
AC - WORKERS COMPENSATION	35,305,186	35,305,186	0	
BB - EQUIPMENT	1,992,372	2,247,182	(254,810)	A deficit is projected due to higher equipment expenses offset by a surplus in General Expenses
DD - GENERAL EXPENSES	36,286,835	35,953,361	333,474	A surplus is projected primarily due to expected savings in gasoline costs and miscellaneous expenses
DE - CONTRACTUAL SERVICES	243,821,855	249,185,158	(5,363,303)	A deficit is projected primarily due to an anticipated restoration of bus routes, an increase in the Red Light Camera contract due to higher issuance of RLC violations and increase in medical service contract at the jail
DF - UTILITY COSTS	38,454,203	35,794,203	2,660,000	A surplus is projected primarily in connection with lower costs for electricity and water.
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	116,812,519	115,685,919	1,126,600	A surplus is projected due to the expectation of not having to borrow for tax certiorari expenses.
GA - LOCAL GOVT ASST PROGRAM	67,149,582	67,149,582	0	
GG - PRINCIPAL	94,230,001	94,230,001	0	
HD - DEBT SERVICE CHARGEBACKS	337,018,413	335,891,813	1,126,600	A surplus is projected due to anticipated interest expense savings from not having to borrow for tax certiorari expenses. This surplus is offset by a projected shortfall in Debt Service Chargeback Revenue.
HF - INTER-DEPARTMENTAL CHARGES	90,745,433	90,745,433	0	
HH - INTERFUND CHARGES	27,484,271	27,484,271	0	
JA - CONTINGENCIES RESERVE	0	0	0	
MM - MASS TRANSPORTATION	43,699,392	43,699,392	0	
NA - NCIFA EXPENDITURES	2,000,000	2,000,000	0	
OO - OTHER EXPENSES	277,914,254	252,342,075	25,572,179	A surplus is projected primarily due to the expectation of debiting a 2016 accrual for tax cert payments
PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	134,500,000	0	
SS - RECIPIENT GRANTS	59,900,000	56,100,000	3,800,000	A surplus is projected primarily due to lower than anticipated caseloads in the Temporary Assistance for Needy Families (TANF) and Safety Net programs.
TT - PURCHASED SERVICES	67,583,171	67,583,171	0	
WW - EMERGENCY VENDOR PAYMENTS	48,275,000	47,875,000	400,000	
XX - MEDICAID	236,570,744	233,870,223	2,700,521	A surplus is projected primarily due to the lower quarterly Indigent Care payment as a result of the 2013 ICA state reconciliation; offset by the revised weekly share payment effective April 1st. as per the 2017/18 NYS budget
	3,162,172,242	3,127,009,455	37,863,308	

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Revenue Variance Explanation - 2017 NIFA Conformed Adopted Budget

Object	2017 NIFA Conformed Budget	May Projections	Variance	Explanation
AA - OPENING FUND BALANCE	0	33,645,291	33,645,291	2016 generated surplus to fund 2017 tax cert payments to end borrowing
BA - INT PENALTY ON TAX	35,200,000	35,200,000	0	
BC - PERMITS & LICENSES	20,224,235	20,224,235	0	
BD - FINES & FORFEITS	96,194,036	97,353,107	1,159,071	A surplus is projected primarily due to higher RLC violations issued and higher administrative expenses offset by a shortfall in projected Public Safety Fee
BE - INVEST INCOME	979,000	1,560,781	581,781	A surplus is projected based on higher projected earnings rates than budgeted.
BF - RENTS & RECOVERIES	23,733,780	24,495,358	761,578	
BG - REVENUE OFFSET TO EXPENSE	14,400,000	14,400,000	0	
BH - DEPT REVENUES	242,628,063	235,645,009	(6,983,054)	A shortfall is projected due to a (TRO) which was lifted, on the local law that provides a twenty-five percent amnesty discount on penalty fees in connection with Commercial Property Tax payers challenging their tax assessment and not filing Income and Expense documents, as the merits of the case have not been decided on, the County and the Plaintiffs will return to Court to proceed with litigating the merits and the County will continue to risk the revenue even if collected until all appeals are exhausted; offset by an increase in County Clerk revenues
BJ - INTERDEPT REVENUES	90,745,433	90,745,433	0	
BO - PAYMENT IN LIEU OF TAXES	42,346,721	46,435,233	4,088,512	A surplus is projected primarily due to a delay in finalizing the calculation of PILOTS associated with the Long Island Power Authority (LIPA).
BQ - CAPITAL RESOURCES FOR DEBT	63,450,000	3,450,000	(60,000,000)	The Administration anticipates not issuing debt to fund tax certiorari payments in 2017.
BS - OTB PROFITS	3,000,000	2,250,000	(750,000)	Shortfall reflects correct accounting treatment according to NYS Fiscal Year.
BV - DEBT SERVICE CHARGEBACK REVENUE	337,018,413	335,891,813	(1,126,600)	See Debt Service Chargeback expense
BW - INTERFUND REVENUE	80,118,426	79,269,339	(849,088)	Repayment plan from NCC changed from 4 years to 10
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	137,083,311	133,317,904	(3,765,408)	A projected shortfall is primarily due to lower case load in the TANF program, lower salaries, a decrease in the Foster Care and Day Care Block Grant as per the 2017/18 NYS budget; and lower reimbursement for housing Federal Inmates in Corrections.
IF - INTERFUND TRANSFERS	8,000,000	8,000,000	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,984,590	212,129,936	145,346	A projected surplus is primarily due to an increase in STOA funding as per the 2017/18 NYS Budget, offset by a shortfall due to lower caseloads in the Safety Net Assistance program, Children in Institutions and salary savings in DSS
TA - SALES TAX COUNTYWIDE	1,054,394,190	1,054,394,190	0	
TB - SALES TAX PART COUNTY	88,097,286	88,097,286	0	
TL - PROPERTY TAX	816,994,240	818,529,347	1,535,107	
TO - OTB 5% TAX	2,511,262	2,511,262	0	
TX - SPECIAL TAXES	29,640,000	29,640,000	0	
	3,398,742,986	3,367,185,523	(31,557,463)	

**FUND AND
DEPARTMENT DETAIL**

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Major Funds

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	888,115,576	340,805,423	883,414,679	4,700,898
	AB - FRINGE BENEFITS	545,884,179	309,098,368	544,823,030	1,061,149
	AC - WORKERS COMPENSATION	35,305,186	10,627,964	35,305,186	0
	BB - EQUIPMENT	1,992,372	816,033	2,247,182	(254,810)
	DD - GENERAL EXPENSES	36,286,835	15,148,046	35,953,361	333,474
	DE - CONTRACTUAL SERVICES	243,821,855	191,926,414	249,185,158	(5,363,303)
	DF - UTILITY COSTS	38,454,203	12,170,342	35,794,203	2,660,000
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	116,812,519	53,457,681	115,685,919	1,126,600
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	(13,419,344)	67,149,582	0
	GG - PRINCIPAL	94,230,001	45,725,000	94,230,001	0
	HH - INTERFUND CHARGES	27,484,271	3,595,017	27,484,271	0
	JA - CONTINGENCIES RESERVE	0	(3,087,596)	0	0
	MM - MASS TRANSPORTATION	43,699,392	5,435,448	43,699,392	0
	NA - NCIFA EXPENDITURES	2,000,000	0	2,000,000	0
	OO - OTHER EXPENSES	277,914,254	12,981,114	252,342,075	25,572,179
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	93,433,076	134,500,000	0
	SS - RECIPIENT GRANTS	59,900,000	21,251,259	56,100,000	3,800,000
	TT - PURCHASED SERVICES	67,583,171	39,020,911	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	28,475,961	47,875,000	400,000
	XX - MEDICAID	236,570,744	95,648,405	233,870,223	2,700,521
Total Expenses Excluding Interdepartmental Charges		2,970,979,140	1,268,109,524	2,934,242,432	36,736,708
	Interdepartmental Charges	427,763,846	1,121,267	426,637,246	1,126,600
Total Expenses Including Interdepartmental Charges		3,398,742,986	1,269,230,790	3,360,879,678	37,863,308
REV	AA - OPENING FUND BALANCE	0	0	33,645,291	33,645,291
	BA - INT PENALTY ON TAX	35,200,000	16,071,711	35,200,000	0
	BC - PERMITS & LICENSES	20,224,235	7,624,390	20,224,235	0
	BD - FINES & FORFEITS	96,194,036	34,061,472	97,353,107	1,159,071
	BE - INVEST INCOME	979,000	735,751	1,560,781	581,781
	BF - RENTS & RECOVERIES	23,733,780	6,254,932	24,495,358	761,578
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	717,270	14,400,000	0
	BH - DEPT REVENUES	242,628,063	73,245,065	235,645,009	(6,983,054)
	BO - PAYMENT IN LIEU OF TAXES	42,346,721	24,094,056	46,435,233	4,088,512
	BQ - CAPITAL RESOURCES FOR DEBT	63,450,000	385,054	3,450,000	(60,000,000)
	BS - OTB PROFITS	3,000,000	0	2,250,000	(750,000)
	BW - INTERFUND REVENUE	80,118,426	407,942	79,269,339	(849,088)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	137,083,311	18,469,939	133,317,904	(3,765,408)
	IF - INTERFUND TRANSFERS	8,000,000	0	8,000,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,984,590	72,371,973	212,129,936	145,346
	TA - SALES TAX COUNTYWIDE	1,054,394,190	246,427,062	1,054,394,190	0
	TB - SALES TAX PART COUNTY	88,097,286	21,902,716	88,097,286	0
	TL - PROPERTY TAX	816,994,240	818,529,347	818,529,347	1,535,107
	TO - OTB 5% TAX	2,511,262	388,555	2,511,262	0
	TX - SPECIAL TAXES	29,640,000	8,192,150	29,640,000	0
Total Revenue Excluding Interdepartmental Charges		2,970,979,140	1,349,879,386	2,940,548,277	(30,430,863)
	Interdepartmental Charges	427,763,846	1,121,267	426,637,246	(1,126,600)
Total Revenue Including Interdepartmental Charges		3,398,742,986	1,351,000,652	3,367,185,523	(31,557,463)
Projected Surplus / (Deficit)		0		6,305,845	

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GENERAL FUND

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	392,340,341	155,450,747	388,253,977	4,086,364
	AB - FRINGE BENEFITS	258,894,623	133,511,263	257,518,681	1,375,942
	AC - WORKERS COMPENSATION	20,788,214	6,310,000	20,788,214	0
	BB - EQUIPMENT	1,089,538	544,371	1,344,348	(254,810)
	DD - GENERAL EXPENSES	27,172,046	11,643,959	26,838,572	333,474
	DE - CONTRACTUAL SERVICES	226,649,024	183,092,937	232,012,327	(5,363,303)
	DF - UTILITY COSTS	33,747,639	10,867,861	31,087,639	2,660,000
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	(13,419,344)	67,149,582	0
	HD - DEBT SERVICE CHARGEBACKS	313,537,375	0	312,410,775	1,126,600
	HF - INTER-DEPARTMENTAL CHARGES	44,490,332	353,652	44,490,332	0
	HH - INTERFUND CHARGES	27,484,271	3,595,017	27,484,271	0
	JA - CONTINGENCIES RESERVE	0	(3,087,596)	0	0
	MM - MASS TRANSPORTATION	43,699,392	5,435,448	43,699,392	0
	NA - NCIFA EXPENDITURES	2,000,000	0	2,000,000	0
	OO - OTHER EXPENSES	112,565,817	12,594,772	86,993,638	25,572,179
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	93,433,076	134,500,000	0
	SS - RECIPIENT GRANTS	59,900,000	21,251,259	56,100,000	3,800,000
	TT - PURCHASED SERVICES	67,583,171	39,020,911	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	28,475,961	47,875,000	400,000
	XX - MEDICAID	236,570,744	95,648,405	233,870,223	2,700,521
EXP Total		2,123,437,109	789,722,699	2,087,000,142	36,436,967
REV	AA - OPENING FUND BALANCE	0	0	33,645,291	33,645,291
	BA - INT PENALTY ON TAX	35,200,000	16,071,711	35,200,000	0
	BC - PERMITS & LICENSES	14,524,235	5,842,100	14,524,235	0
	BD - FINES & FORFEITS	66,502,315	29,415,029	70,661,386	4,159,071
	BE - INVEST INCOME	947,000	729,667	1,527,467	580,467
	BF - RENTS & RECOVERIES	23,667,640	6,208,089	24,406,219	738,579
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	546,770	14,400,000	0
	BH - DEPT REVENUES	205,094,963	61,569,303	198,611,909	(6,483,054)
	BJ - INTERDEPT REVENUES	76,959,200	912,602	76,959,200	0
	BO - PAYMENT IN LIEU OF TAXES	16,246,085	11,043,738	20,334,597	4,088,512
	BQ - CAPITAL RESOURCES FOR DEBT	60,000,000	0	0	(60,000,000)
	BS - OTB PROFITS	3,000,000	0	2,250,000	(750,000)
	BW - INTERFUND REVENUE	48,658,084	420,243	47,808,997	(849,088)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	131,206,509	16,016,603	127,441,102	(3,765,408)
	IF - INTERFUND TRANSFERS	8,000,000	0	8,000,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,215,590	72,224,461	211,360,936	145,346
	TA - SALES TAX COUNTYWIDE	1,054,394,190	246,427,062	1,054,394,190	0
	TB - SALES TAX PART COUNTY	88,097,286	21,902,716	88,097,286	0
	TL - PROPERTY TAX	57,628,750	59,164,388	59,164,388	1,535,638
	TO - OTB 5% TAX	2,511,262	388,555	2,511,262	0
	TX - SPECIAL TAXES	5,184,000	1,616,785	5,184,000	0
REV Total		2,123,437,109	550,499,823	2,096,482,464	(26,954,645)
Projected Surplus / (Deficit)					9,482,323

MAY 2017 MONTHLY FINANCIAL REPORT



DEBT SERVICE FUND

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	FF - INTEREST	116,812,519	53,457,681	115,685,919	1,126,600
	GG - PRINCIPAL	94,230,001	45,725,000	94,230,001	0
	OO - OTHER EXPENSES	165,348,437	386,342	165,348,437	0
EXP Total		376,390,957	99,569,023	375,264,357	1,126,600
REV	BF - RENTS & RECOVERIES	0	7,035	0	0
	BG - REVENUE OFFSET TO EXPENSE	0	170,500	0	0
	BQ - CAPITAL RESOURCES FOR DEBT	3,450,000	385,054	3,450,000	0
	BV - DEBT SERVICE CHARGEBACK REVENUE	337,018,413	0	335,891,813	(1,126,600)
	BW - INTERFUND REVENUE	31,110,342	0	31,110,342	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,812,202	2,403,520	4,812,202	0
REV Total		376,390,957	2,966,108	375,264,357	(1,126,600)
Projected Surplus / (Deficit)					0

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FIRE COMMISSION FUND

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	11,361,969	3,986,136	10,747,436	614,533
	AB - FRINGE BENEFITS	5,864,055	3,323,907	5,754,953	109,102
	BB - EQUIPMENT	45,914	6,724	45,914	0
	DD - GENERAL EXPENSES	271,422	41,962	271,422	0
	DE - CONTRACTUAL SERVICES	4,827,021	4,661,088	4,827,021	0
	HD - DEBT SERVICE CHARGEBACKS	790,765	0	790,765	0
	HF - INTER-DEPARTMENTAL CHARGES	2,439,773	(85,851)	2,439,773	0
EXP Total		25,600,919	11,933,966	24,877,284	723,635
REV	BE - INVEST INCOME	0	929	1,314	1,314
	BF - RENTS & RECOVERIES	0	3,040	3,500	3,500
	BH - DEPT REVENUES	8,900,600	3,204,172	8,900,600	0
	BO - PAYMENT IN LIEU OF TAXES	404,691	202,346	404,691	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	180,000	35,025	180,000	0
	TL - PROPERTY TAX	16,115,628	16,115,436	16,115,436	(192)
REV Total		25,600,919	19,560,948	25,605,541	4,622

Projected Surplus / (Deficit)

728,257

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	930,009	750,635	179,374	4,795,418	3,986,136	809,282	Variance due to vacancies and lower salary extras than planned
	AB	347,818	315,500	32,318	3,440,092	3,323,907	116,185	Variance due to vacancies
	BB	3,849	6,724	(2,875)	21,918	6,724	15,194	Delayed spending
	DD	43,268	7,823	35,445	144,178	41,962	102,216	Delayed spending
	DE	29,611	80,000	(50,389)	4,590,125	4,661,088	(70,963)	Earlier spending of Radio & Communications contract partially offset by Psychiatric Services
	HF	0	(85,851)	85,851	0	(85,851)	85,851	
EXP Total		1,354,555	1,074,832	279,723	12,991,731	11,933,966	1,057,765	
REV	BE	0	204	204	0	929	929	
	BF	0	3,040	3,040	0	3,040	3,040	
	BH	684,661	682,856	(1,805)	3,423,305	3,204,172	(219,133)	Variance due to lower than anticipated fees in first quarter. It is anticipated to trend to budget.
	BO	0	0	0	0	202,346	202,346	
	SA	40,000	11,520	(28,480)	88,000	35,025	(52,975)	Lower than planned reimbursed expenditures
	TL	0	0	0	0	16,115,436	16,115,436	Property tax allocation posted earlier than anticipated
REV Total		724,661	697,620	(27,041)	3,511,305	19,560,948	16,049,643	

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POLICE DISTRICT FUND

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	241,339,193	81,782,425	241,339,193	0
	AB - FRINGE BENEFITS	132,253,973	80,657,971	133,645,834	(1,391,861)
	AC - WORKERS COMPENSATION	8,632,821	2,907,612	8,632,821	0
	BB - EQUIPMENT	294,358	43,900	294,358	0
	DD - GENERAL EXPENSES	4,949,313	1,778,706	4,949,313	0
	DE - CONTRACTUAL SERVICES	999,728	(237,654)	999,728	0
	DF - UTILITY COSTS	1,354,564	455,842	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,240,553	0	2,240,553	0
	HF - INTER-DEPARTMENTAL CHARGES	20,246,736	214,858	20,246,736	0
EXP Total		412,311,239	167,603,658	413,703,100	(1,391,861)
REV	BC - PERMITS & LICENSES	4,820,000	1,344,343	4,820,000	0
	BD - FINES & FORFEITS	1,300,000	346,675	1,300,000	0
	BE - INVEST INCOME	20,000	1,842	20,000	0
	BF - RENTS & RECOVERIES	0	19,499	19,499	19,499
	BH - DEPT REVENUES	3,450,000	915,908	2,950,000	(500,000)
	BJ - INTERDEPT REVENUES	1,670,232	72,466	1,670,232	0
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	8,379,031	16,758,062	0
	BW - INTERFUND REVENUE	150,000	0	150,000	0
	TL - PROPERTY TAX	384,142,945	384,144,444	384,144,444	1,499
REV Total		412,311,239	395,224,208	411,832,237	(479,002)

Projected Surplus / (Deficit)

(1,870,863)

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	19,432,324	17,872,088	1,560,236	89,980,291	81,782,425	8,197,866	Variance due to vacancies. Does not reflect re-alignment of personnel after graduating class.
	AB	7,500,744	6,582,463	918,281	82,966,743	80,657,971	2,308,772	Variance due to vacancies
	AC	665,669	792,578	(126,909)	2,848,269	2,907,612	(59,343)	Higher than expected D-Pay in first quarter
	BB	24,530	3,182	21,348	122,646	43,900	78,746	Delay in spending of Motor Vehicles Equipment
	DD	409,623	388,129	21,494	2,081,951	1,778,706	303,245	Delay in spending of Clothing & Uniform Supplies, offset by higher than anticipated spending of Gasoline
	DE	59,065	85,000	(25,935)	586,273	(237,654)	823,927	YTD Current Obligation reflects reversal of 2016 year-end accrual for Legal Fees.
	DF	112,881	57,437	55,444	564,396	455,842	108,554	Delay in spending of Fuel and Water Utilities
	HF	0	214,858	(214,858)	0	214,858	(214,858)	
EXP Total		28,204,836	25,995,736	2,209,100	179,150,569	167,603,658	11,546,911	
REV	BC	401,667	159,870	(241,797)	2,008,331	1,344,343	(663,988)	Delay in recording Alarm Permit revenue
	BD	108,333	0	(108,333)	541,665	346,675	(194,990)	Delay in posting Revenues
	BE	0	349	349	5,000	1,842	(3,158)	
	BF	0	2,454	2,454	0	19,499	19,499	Recovery from prior year centralized in BU
	BH	154,167	189,144	34,977	1,170,831	915,908	(254,923)	Delay in implementation of Tow Impound program
	BJ	0	72,466	72,466	0	72,466	72,466	
	BO	0	0	0	8,379,031	8,379,031	0	
	BW	0	0	0	37,500	0	(37,500)	
	TL	0	0	0	0	384,144,444	384,144,444	Property tax allocation posted earlier than anticipated
REV Total		664,167	424,284	(239,883)	12,142,358	395,224,208	383,081,850	

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POLICE HEADQUARTER FUND

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	243,074,073	99,586,116	243,074,073	0
	AB - FRINGE BENEFITS	148,871,528	91,605,228	147,903,562	967,966
	AC - WORKERS COMPENSATION	5,884,151	1,410,353	5,884,151	0
	BB - EQUIPMENT	562,562	221,039	562,562	0
	DD - GENERAL EXPENSES	3,894,054	1,683,419	3,894,054	0
	DE - CONTRACTUAL SERVICES	11,346,082	4,410,043	11,346,082	0
	DF - UTILITY COSTS	3,352,000	846,639	3,352,000	0
	HD - DEBT SERVICE CHARGEBACKS	20,449,720	0	20,449,720	0
	HF - INTER-DEPARTMENTAL CHARGES	23,568,592	638,608	23,568,592	0
EXP Total		461,002,762	200,401,444	460,034,796	967,966
REV	BC - PERMITS & LICENSES	880,000	437,947	880,000	0
	BD - FINES & FORFEITS	28,391,721	4,299,768	25,391,721	(3,000,000)
	BE - INVEST INCOME	12,000	3,312	12,000	0
	BF - RENTS & RECOVERIES	66,140	17,270	66,140	0
	BH - DEPT REVENUES	25,182,500	7,555,682	25,182,500	0
	BJ - INTERDEPT REVENUES	12,116,001	136,198	12,116,001	0
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	4,468,942	8,937,883	0
	BW - INTERFUND REVENUE	200,000	(12,301)	200,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,064,600	49,817	1,064,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	112,487	589,000	0
	TL - PROPERTY TAX	359,106,917	359,105,079	359,105,079	(1,838)
	TX - SPECIAL TAXES	24,456,000	6,575,365	24,456,000	0
REV Total		461,002,762	382,749,566	458,000,924	(3,001,838)

Projected Surplus / (Deficit)

(2,033,872)

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	19,543,560	22,896,253	(3,352,693)	91,924,590	99,586,116	(7,661,526)	High terminal leave. Does not reflect re-alignment of personnel after graduating class.
	AB	7,827,287	7,771,892	55,395	93,167,559	91,605,228	1,562,331	Variance due to vacancies
	AC	535,666	356,350	179,316	1,647,594	1,410,353	237,241	Worker's Compensation expenses are trending lower than anticipated
	BB	46,881	59,739	(12,858)	234,394	221,039	13,355	Delay in spending of Motor Vehicles Equipment
	DD	307,260	364,184	(56,924)	1,743,234	1,683,419	59,815	Lower in spending of Gasoline expense
	DE	903,621	600,279	303,342	5,020,735	4,410,043	610,692	High spending in Radio & Communications offset by lower spending in Miscellaneous Contractual Services
	DF	279,334	48,608	230,726	1,396,662	846,639	550,023	Delay in spending of Telephone Utilities
	HF	0	638,608	(638,608)	0	638,608	(638,608)	
EXP Total		29,443,609	32,735,913	(3,292,304)	195,134,768	200,401,444	(5,266,676)	
REV	BC	73,333	248,240	174,907	366,669	437,947	71,278	Delay in posting of pistol permit revenue
	BD	2,462,444	2,068,693	(393,751)	9,480,463	4,299,768	(5,180,695)	Delay in full aging payment cycle as fee was implemented in January and not November 1st.
	BE	0	1,057	1,057	3,000	3,312	312	
	BF	0	(1,595)	(1,595)	16,535	17,270	735	Recovery from prior year centralized in BU
	BH	1,956,876	4,668,994	2,712,118	9,784,368	7,555,682	(2,228,686)	Delay in posting Ambulance Fees
	BJ	0	136,198	136,198	0	136,198	136,198	
	BO	0	0	0	4,468,942	4,468,942	(1)	
	BW	0	0	0	0	(12,301)	(12,301)	Reversal of 2016 year-end accrual
	FA	0	25,711	25,711	266,150	49,817	(216,333)	Delay in posting Federal Aid
	SA	0	112,487	112,487	147,250	112,487	(34,763)	Delay in posting State Aid
	TL	0	0	0	0	359,105,079	359,105,079	Property tax allocation posted earlier than anticipated
	TX	2,038,000	572,544	(1,465,456)	10,190,000	6,575,365	(3,614,635)	Delay in posting
REV Total		6,530,653	7,832,328	1,301,675	34,723,377	382,749,566	348,026,189	

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SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,544,507	4,369,362	9,948,455	596,052
	AB - FRINGE BENEFITS	9,039,199	4,542,425	8,644,267	394,932
	BB - EQUIPMENT	36,761	7,791	36,761	0
	DD - GENERAL EXPENSES	122,671	71,249	122,671	0
	DE - CONTRACTUAL SERVICES	64,213,265	59,590,074	61,342,377	2,870,888
	DF - UTILITY COSTS	8,775,000	1,312,627	8,775,000	0
	FF - INTEREST	5,833,172	1,511,894	5,833,172	0
	GG - PRINCIPAL	9,529,367	3,548,695	9,529,367	0
	HH - INTERFUND CHARGES	32,481,615	0	32,481,615	0
	OO - OTHER EXPENSES	538,500	0	538,500	0
EXP Total		141,114,057	74,954,117	137,252,185	3,861,872
REV	AA - OPENING FUND BALANCE	23,240,362	0	18,845,380	(4,394,982)
	BC - PERMITS & LICENSES	1,500,000	558,399	1,500,000	0
	BE - INVEST INCOME	100,000	92,135	135,479	35,479
	BF - RENTS & RECOVERIES	10,060,000	744,872	10,060,000	0
	BH - DEPT REVENUES	1,482,000	521,045	1,908,065	426,065
	BQ - CAPITAL RESOURCES FOR DEBT	300,000	0	300,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	71,566	71,566	71,566
	IF - INTERFUND TRANSFERS	104,431,695	43,560,000	104,431,695	0
REV Total		141,114,057	45,548,017	137,252,185	(3,861,872)

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	818,447	794,242	24,205	4,897,190	4,369,362	527,828	Delay in transfer of employee from the GEN fund to SSW fund. A journal entry in June will be posted
	AB	610,646	586,849	23,797	4,645,202	4,542,425	102,777	
	BB	0	0	0	0	7,791	(7,791)	
	DD	11,000	0	11,000	101,174	71,249	29,925	Delay in spending
	DE	100,000	118,693	(18,693)	60,923,375	59,590,074	1,333,301	Encumbrance lower than planned
	DF	500,000	228,607	271,393	6,064,380	1,312,627	4,751,753	Current obligation reflects reversal of 2016 year-end accrual
	FF	300,000	604,665	(304,665)	1,425,772	1,511,894	(86,122)	
	GG	3,000,000	1,750,695	1,249,305	3,815,000	3,548,695	266,305	
EXP Total		5,340,093	4,083,750	1,256,343	81,872,093	74,954,117	6,917,976	
REV	BC	157,000	120,063	(36,937)	519,750	558,399	38,649	Sewage Connections, Verification of Permits/Connections are trending slightly below plan. Industrial Permit revenue is out performing the plan
	BE	9,000	25,395	16,395	36,000	92,135	56,135	Investment income is trending higher than plan
	BF	802,000	744,872	(57,128)	3,267,000	744,872	(2,522,128)	Delay in payment. Plan did not reflect actual timing of invoice processing from Suez which determines recovery.
	BH	0	213	213	820,213	521,045	(299,168)	Change in billing methodology has lead to a delay in payment
	FA	0	0	0	0	71,566	71,566	FEMA Reimbursement for Cedar Creek
	IF	0	0	0	51,000,000	43,560,000	(7,440,000)	Delay in transferring from SFA
REV Total		968,000	890,542	(77,458)	55,642,963	45,548,017	(10,094,946)	

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AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	288,835	79,667	196,667	92,168
	DD - GENERAL EXPENSES	11,300	1,115	11,300	-
	DE - CONTRACTUAL SERVICES	50,000	-	50,000	-
EXP Total		350,135	80,782	257,967	92,168

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	22,218	15,000	7,218	115,534	79,667	35,867	Budgeted employees not hired yet
	DD	788	12	776	5,477	1,115	4,362	Delay in Spending
	DE	5,000	0	5,000	15,000	0	15,000	Delay in spending
EXP Total		28,006	15,012	12,994	136,011	80,782	55,229	

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AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,390,050	949,090	2,345,847	44,203
	DD - GENERAL EXPENSES	33,831	25,075	33,831	0
EXP Total		2,423,881	974,165	2,379,678	44,203

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	175,637	174,404	1,233	970,760	949,090	21,670	Mainly due to earlier than anticipated expenses for Information Tech Supplies
	DD	885	5,582	(4,697)	21,494	25,075	(3,581)	
EXP Total		176,522	179,986	(3,464)	992,254	974,165	18,089	

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AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,591,930	3,644,366	8,979,964	611,966
	DD - GENERAL EXPENSES	303,251	44,865	303,251	0
	DE - CONTRACTUAL SERVICES	756,264	196,516	756,264	0
EXP Total		10,651,445	3,885,747	10,039,479	611,966
REV	BH - DEPT REVENUES	42,673,896	15,471,982	42,673,896	0
REV Total		42,673,896	15,471,982	42,673,896	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	706,536	662,331	44,205	3,890,994	3,644,366	246,628	Mainly due to Full-time vacancies offset by Lag Payout and Health Insurance buyback
	DD	2,200	2,762	(562)	269,253	44,865	224,388	Disclosure notice mailing not yet posted
	DE	59,903	54,669	5,234	291,783	196,516	95,267	Lag in vendor fees posting
EXP Total		768,639	719,762	48,877	4,452,030	3,885,747	566,283	
REV	BH	3,199,110	4,880,183	1,681,073	13,948,569	15,471,982	1,523,413	Tax Map Verification Letters trending higher than expected
REV Total		3,199,110	4,880,183	1,681,073	13,948,569	15,471,982	1,523,413	

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AT - COUNTY ATTORNEY

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,228,230	3,224,245	7,702,336	525,894
	BB - EQUIPMENT	14,499	300	14,499	0
	DD - GENERAL EXPENSES	605,108	227,906	605,108	0
	DE - CONTRACTUAL SERVICES	5,171,310	2,209,035	5,171,310	0
EXP Total		14,019,147	5,661,486	13,493,253	525,894
REV	BD - FINES & FORFEITS	610,000	176,916	610,000	0
	BF - RENTS & RECOVERIES	745,000	330,772	745,500	500
	BH - DEPT REVENUES	10,200,000	600,355	200,000	(10,000,000)
	BJ - INTERDEPT REVENUES	905,789	0	905,789	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	215,000	0	215,000	0
REV Total		12,675,789	1,108,043	2,676,289	(9,999,500)

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	616,252	569,932	46,320	3,402,158	3,224,245	177,913	Budgeted Vacancies not yet hired.
	BB	0	0	0	500	300	200	
	DD	10,200	67,922	(57,722)	207,359	227,906	(20,547)	Investigative and Miscellaneous expenses were higher in May and are trending slightly above the plan. These expenses are expected to taper off and come back down to the plan.
	DE	650,000	605,400	44,600	1,659,141	2,209,035	(549,894)	Outside counsel contracts have been approved faster than the plan.
EXP Total		1,276,452	1,243,253	33,199	5,269,158	5,661,486	(392,328)	
REV	BD	50,000	24,800	(25,200)	240,000	176,916	(63,084)	Lesser amount of properties being seized and auctioned
	BF	25,392	106,553	81,161	205,960	330,772	124,812	In April and May, there has been an increase in recoveries for PD vehicles and Damages to County Property
	BH	17,500	582,804	565,304	97,500	600,355	502,855	ASIE Penalty checks deposited
	BJ	0	0	0	592,935	0	(592,935)	Journal entries are posted after the fiscal year has ended, to accurately charge back for actual totals. This usually takes place in February, but counts towards the prior calendar year revenues. Billing periods are broken down by quarter.
	FA	0	0	0	215,000	0	(215,000)	Plan should have allocated these funds to month 13, Federal Claim is processed at year end.
REV Total		92,892	714,157	621,265	1,351,395	1,108,043	(243,352)	

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BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	816,835	1,385,339	2,144,092	(1,327,257)
	AB - FRINGE BENEFITS	25,321,272	1,940,922	24,085,789	1,235,483
	AC - WORKERS COMPENSATION	8,447,944	2,967,249	8,447,944	0
	BB - EQUIPMENT	4,833	0	4,833	0
	DD - GENERAL EXPENSES	110,714	70,646	110,714	0
	DE - CONTRACTUAL SERVICES	2,458,545	1,641,537	2,458,545	0
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	(13,419,344)	67,149,582	0
	HD - DEBT SERVICE CHARGEBACKS	313,537,375	0	312,410,775	1,126,600
	HF - INTER-DEPARTMENTAL CHARGES	3,616,556	105,248	3,616,556	0
	HH - INTERFUND CHARGES	27,484,271	3,595,017	27,484,271	0
	JA - CONTINGENCIES RESERVE	0	(3,087,596)	0	0
	NA - NCIFA EXPENDITURES	2,000,000	0	2,000,000	0
	OO - OTHER EXPENSES	26,237,376	570,155	26,236,909	467
EXP Total		477,185,303	(4,230,828)	476,150,010	1,035,293
REV	AA - OPENING FUND BALANCE	0	0	33,645,291	33,645,291
	BD - FINES & FORFEITS	900,000	282,039	900,000	0
	BF - RENTS & RECOVERIES	5,500,500	890,885	4,057,502	(1,442,998)
	BG - REVENUE OFFSET TO EXPENSE	13,800,000	418,899	13,800,000	0
	BH - DEPT REVENUES	620,000	0	620,000	0
	BJ - INTERDEPT REVENUES	51,599,945	0	51,599,945	0
	BO - PAYMENT IN LIEU OF TAXES	16,246,085	11,043,738	20,334,597	4,088,512
	BS - OTB PROFITS	3,000,000	0	2,250,000	(750,000)
	BW - INTERFUND REVENUE	40,883,256	0	39,334,169	(1,549,088)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	43,627	92,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	732,200	125,219	732,200	0
	TA - SALES TAX COUNTYWIDE	1,054,394,190	246,427,062	1,054,394,190	0
	TB - SALES TAX PART COUNTY	88,097,286	21,902,716	88,097,286	0
	TL - PROPERTY TAX	57,628,750	59,164,388	59,164,388	1,535,638
	TO - OTB 5% TAX	2,511,262	388,555	2,511,262	0
REV Total		1,336,005,874	340,687,130	1,371,533,230	35,527,356

EXP/REV	CC	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	10	AA	203,836	188,871	14,965	2,869,302	1,385,339	1,483,963	Current obligation lower than plan, due to reversal of Terminal Leave expense accrual for NHCC and 1 Full-Time Vacancy
		AB	722,410	618,760	103,650	60,050	1,940,922	(1,880,872)	Flex Benefits contract encumbered earlier than anticipated
		AC	343,000	1,290,092	(947,092)	2,165,000	2,967,249	(802,249)	Worker's Compensation expenses for D-Pay and Indemnity are trending higher than planned for at this point in time in non-uniformed departments
		DD	4,000	3,708	292	69,875	70,646	(771)	Slightly more expense than planned for
		DE	0	0	0	1,430,000	1,641,537	(211,537)	Contract encumbrance occurred earlier than anticipated
		GA	16,678,000	1,258,087	15,419,913	16,678,000	(13,419,344)	30,097,344	Delay in processing of payments for certain town(s)
		HF	0	105,248	(105,248)	0	105,248	(105,248)	
		HH	640,000	669,396	(29,396)	4,090,000	3,595,017	494,983	Lower than anticipated NHCC debt payment
		JA	0	0	0	0	(3,087,596)	3,087,596	No budget, no plan
		OO	4,700,000	1,335,783	3,364,217	10,722,376	570,155	10,152,221	Reversal of Resident Tuition and FIT prior year accrual and delay in payments
EXP Total			23,291,246	5,469,945	17,821,301	38,084,603	(4,230,828)	42,315,431	
REV		BD	50,350	47,746	(2,604)	277,350	282,039	4,689	Higher than expected subrogation recoveries
		BF	65,000	661,774	596,774	781,000	890,885	109,885	Delay in the receipt of FIT reimbursements
		BG	2,850,000	0	(2,850,000)	600,000	418,899	(181,101)	Delay in the receipt of some PILOTS
		BO	50,000	818,351	768,351	12,325,000	11,043,738	(1,281,262)	Federal grant reimbursement posted earlier than anticipated
		FA	0	21,503	21,503	0	43,627	43,627	State Aid reimbursement received earlier than anticipated
		SA	0	61,857	61,857	116,000	125,219	9,219	Sales Tax budgeted growth is delayed and will occur by last quarter of the year
		TA	65,000,000	66,531,378	1,531,378	250,000,000	246,427,062	(3,572,938)	Sales Tax budgeted growth is delayed and will occur by last quarter of the year
		TB	9,800,000	5,977,696	(3,822,304)	24,400,000	21,902,716	(2,497,284)	Property tax allocation posted earlier than anticipated
		TL	0	0	0	0	59,164,388	59,164,388	Delay in receiving OTB revenue
		TO	155,000	138,583	(16,417)	445,000	388,555	(56,445)	
REV Total			77,970,350	74,258,889	(3,711,461)	288,944,350	340,687,130	51,742,780	

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CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,951,835	717,898	1,824,152	127,683
	BB - EQUIPMENT	11,223	1,398	11,223	0
	DD - GENERAL EXPENSES	14,912	5,010	14,912	0
EXP Total		1,977,970	724,306	1,850,287	127,683
REV	BC - PERMITS & LICENSES	5,425,050	2,462,200	5,425,050	0
	BD - FINES & FORFEITS	400,000	240,405	400,000	0
	BH - DEPT REVENUES	200	157	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	6,052	45,000	0
REV Total		5,870,250	2,708,814	5,870,250	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	141,984	135,761	6,223	787,280	717,898	69,382	Variance due to PT vacancy
	BB	2,000	728	1,272	8,600	1,398	7,202	Delay in spending
	DD	919	704	215	8,554	5,010	3,544	Delay in spending
EXP Total		144,903	137,192	7,711	804,434	724,306	80,128	
REV	BC	578,250	391,920	(186,330)	2,450,850	2,462,200	11,350	Weights and Measures fees and Licensing performing better than planned partially offset by home improvement licensing fees and health club licensing fees
	BD	40,000	56,975	16,975	203,060	240,405	37,345	Number of fines issued higher than expected
	BH	20	0	(20)	94	157	63	Misc. Receipts performing better than planned for at this time
	SA	0	0	0	15,000	6,052	(8,948)	Delay in reimbursement
REV Total		618,270	448,895	(169,375)	2,669,004	2,708,814	39,810	

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CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	115,348,423	46,004,141	116,325,336	(976,913)
	AC - WORKERS COMPENSATION	9,856,359	2,708,588	9,856,359	0
	BB - EQUIPMENT	32,608	1,673	32,608	0
	DD - GENERAL EXPENSES	3,241,437	1,749,533	3,241,437	0
	DE - CONTRACTUAL SERVICES	17,195,537	13,070,339	19,095,537	(1,900,000)
	DF - UTILITY COSTS	1,790,912	732,942	1,790,912	0
EXP Total		147,465,276	64,267,216	150,342,189	(2,876,913)
REV	BD - FINES & FORFEITS	13,000	15,781	15,781	2,781
	BF - RENTS & RECOVERIES	0	291,258	291,258	291,258
	BG - REVENUE OFFSET TO EXPENSE	300,000	50,000	300,000	0
	BH - DEPT REVENUES	2,250,000	810,115	2,250,000	0
	BJ - INTERDEPT REVENUES	150,000	20,469	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,357,875	416,901	4,122,998	(234,878)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,000	30,764	55,000	0
REV Total		7,125,875	1,635,288	7,185,037	59,162

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	8,649,949	9,216,273	(566,324)	47,243,865	46,004,141	1,239,724	Primarily due to vacancies in Full-Time created by attrition and a delay in hiring of new staff and less expense incurred for Uniform and Equipment Allowance, Holiday Pay and Differential Pay than planned for at this point in time. These expenses are partially offset by more spending for Terminal Leave and Overtime than planned for
	AC	821,363	617,134	204,229	4,106,815	2,708,588	1,398,227	Lower number of claims for scheduled loss payments than planned for
	BB	4,546	1,673	2,873	12,932	1,673	11,259	Delay in spending
	DD	238,229	240,281	(2,052)	1,542,688	1,749,533	(206,845)	Primarily due to higher than planned spending on Clothing and Uniform Supplies and Miscellaneous Supplies and Expenses
	DE	1,562,655	5,058,630	(3,495,975)	6,256,950	13,070,339	(6,813,389)	Primarily due to more spending on Contractual Services for Medical/Psychiatric Services than planned for at this point in time
	DF	149,204	1,900	147,304	597,277	732,942	(135,665)	Utilities expenses are higher than planned for at this point in time
EXP Total		11,425,946	15,135,891	(3,709,945)	59,760,527	64,267,216	(4,506,689)	
REV	BD	0	1,161	1,161	3,300	15,781	12,481	More revenue collected from fines than planned for
	BF	0	1,834	1,834	0	291,258	291,258	Primarily attributable to prior years recoveries
	BG	0	0	0	75,000	50,000	(25,000)	Less Revenue collected from the sale of Commissary Items than planned for at this point in time
	BH	194,896	131,501	(63,395)	835,728	810,115	(25,613)	Less Departmental Revenue collected than planned for at this point in time
	BJ	0	6,496	6,496	50,000	20,469	(29,531)	Less Interdepartmental Chargeback Revenue claimed than planned for at this point in time
	FA	300,656	207,967	(92,689)	1,202,624	416,901	(785,723)	Primarily due to less reimbursements for Federal Inmates than planned for and the reversal of prior years accruals for Title IV-D
	SA	13,750	17,517	3,767	27,500	30,764	3,264	Slightly more reimbursements received for housing and transporting State Ready Inmates and Parole Violators than planned for at this point in time
REV Total		509,302	366,476	(142,826)	2,194,152	1,635,288	(558,864)	

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CE - COUNTY EXECUTIVE

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,009,333	788,627	2,009,333	(0)
	DD - GENERAL EXPENSES	80,000	36,774	80,000	0
	DE - CONTRACTUAL SERVICES	215,000	215,000	215,000	0
EXP Total		2,304,333	1,040,401	2,304,333	(0)

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	151,276	142,212	9,064	821,850	788,627	33,223	Part-time and Seasonal vacancies
	DD	8,500	4,992	3,508	48,400	36,774	11,626	Lower than expected purchases of miscellaneous expenses
	DE	0	215,000	(215,000)	215,000	215,000	0	
EXP Total		159,776	362,204	(202,428)	1,085,250	1,040,401	44,849	

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CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,353,022	873,771	2,115,645	237,377
	DD - GENERAL EXPENSES	1,162,494	484,291	1,162,494	0
EXP Total		3,515,516	1,358,062	3,278,139	237,377
REV	BJ - INTERDEPT REVENUES	539,428	15,947	539,428	0
REV Total		539,428	15,947	539,428	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	175,917	151,845	24,072	959,229	873,771	85,458	Surplus due to vacancy Primarily due to the reversal of a prior year accrual of approximately \$133K coupled by a timing difference in equipment maintenance payments to vendors
	DD	10,000	9,995	5	722,500	484,291	238,209	
EXP Total		185,917	161,840	24,077	1,681,729	1,358,062	323,667	
REV	BJ	0	15,947	15,947	0	15,947	15,947	
REV Total		0	15,947	15,947	0	15,947	15,947	

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CL - COUNTY CLERK

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,610,211	2,063,225	5,394,030	216,181
	BB - EQUIPMENT	50,000	3,677	50,000	0
	DD - GENERAL EXPENSES	305,000	110,067	305,000	0
	DE - CONTRACTUAL SERVICES	505,000	409,233	580,000	(75,000)
EXP Total		6,470,211	2,586,202	6,329,030	141,181
REV	BD - FINES & FORFEITS	44,000	36,190	44,000	0
	BF - RENTS & RECOVERIES	2,000	3,397	3,812	1,812
	BH - DEPT REVENUES	51,332,400	19,449,274	53,832,400	2,500,000
REV Total		51,378,400	19,488,860	53,880,212	2,501,812

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	411,723	375,459	36,264	2,239,001	2,063,225	175,776	Mainly due to vacancies in Full-time and Part-time offset by Terminal Leave and Overtime
	BB	0	3,547	(3,547)	0	3,677	(3,677)	Miscellaneous Equipment spending earlier than planned
	DD	125,000	29,386	95,614	215,000	110,067	104,933	Timing of Postage Delivery partially offset by Miscellaneous Supplies and Expenses opening of new account with Grainger supplies fully encumbered
	DE	0	40	(40)	0	409,233	(409,233)	Earlier than expected contracts encumbrances including a non budget one
EXP Total		536,723	408,432	128,291	2,454,001	2,586,202	(132,201)	
REV	BD	3,300	8,048	4,748	16,500	36,190	19,690	Court fines trending higher than expected
	BF	0	0	0	0	3,397	3,397	
	BH	4,420,490	5,000,934	580,444	15,967,807	19,449,274	3,481,467	Mainly due to higher collection for Mortgage and Deed recording fees as well as revenues from the new On line Registration trending higher than planned
REV Total		4,423,790	5,008,982	585,192	15,984,307	19,488,860	3,504,553	

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CO - COUNTY COMPTROLLER

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,878,469	2,670,476	6,757,145	121,324
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	127,000	23,971	127,000	0
	DE - CONTRACTUAL SERVICES	883,000	25,984	883,000	0
EXP Total		7,893,469	2,720,431	7,772,145	121,324
REV	BF - RENTS & RECOVERIES	250,000	0	250,000	0
	BH - DEPT REVENUES	12,300	5,147	12,300	0
REV Total		262,300	5,147	262,300	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	498,250	485,441	12,809	2,837,614	2,670,476	167,138	Primarily due to Full-Time vacancies and less expense for Terminal Leave and Health Insurance Buyback than planned for
	BB	2,500	0	2,500	2,500	0	2,500	Delay in spending
	DD	3,000	1,632	1,368	45,325	23,971	21,354	Primarily due to a delay in the posting of Postage and Delivery expense
	DE	0	8,000	(8,000)	121,000	25,984	95,016	Primarily due to timing of encumbrance for Financial contract
EXP Total		503,750	495,073	8,677	3,006,439	2,720,431	286,008	
REV	BH	1,000	1,026	26	4,947	5,147	200	Slightly more Departmental Revenues collected than planned for at this point in time
REV Total		1,000	1,026	26	4,947	5,147	200	

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CS - CIVIL SERVICE

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,362,298	1,924,828	5,055,251	307,047
	DD - GENERAL EXPENSES	443,446	68,854	443,446	0
	DE - CONTRACTUAL SERVICES	14,499	0	14,499	0
EXP Total		5,820,243	1,993,682	5,513,196	307,047
REV	BF - RENTS & RECOVERIES	106,235	0	106,235	0
	BH - DEPT REVENUES	1,592,400	175,312	1,592,400	0
REV Total		1,698,635	175,312	1,698,635	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	396,048	358,577	37,471	2,098,913	1,924,828	174,085	Full Time and Part time vacancies
	DD	1,250	9,037	(7,787)	208,724	68,854	139,870	State Portion of Exam Fees have not posted yet
	DE	0	0	0	0	0	0	
EXP Total		397,298	367,613	29,685	2,307,637	1,993,682	313,955	
REV	BF	25,000	0	(25,000)	50,000	0	(50,000)	NHCC Reimbursement has not yet posted
REV	BH	93,120	20,978	(72,142)	108,940	175,312	66,372	Earlier than anticipated Examination Fee revenue
REV Total		118,120	20,978	(97,142)	158,940	175,312	16,372	

MAY 2017 MONTHLY FINANCIAL REPORT



CT - COURTS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	1,251,891	356,176	1,252,628	(737)
EXP Total		1,251,891	356,176	1,252,628	(737)
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,095,151	0	1,095,151	0
REV Total		1,095,151	0	1,095,151	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	83,586	70,774	12,812	449,877	356,176	93,701	Variance from plan due to attrition
EXP Total		83,586	70,774	12,812	449,877	356,176	93,701	

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DA - DISTRICT ATTORNEY

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	36,336,064	15,329,395	36,717,150	(381,086)
	BB - EQUIPMENT	65,500	12,649	65,500	0
	DD - GENERAL EXPENSES	948,000	453,738	948,000	0
	DE - CONTRACTUAL SERVICES	1,306,974	726,726	1,306,974	0
EXP Total		38,656,538	16,522,509	39,037,624	(381,086)
REV	BF - RENTS & RECOVERIES	0	46,017	46,017	46,017
	BH - DEPT REVENUES	2,000	500	2,000	0
	BJ - INTERDEPT REVENUES	270,000	0	270,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	35,000	0	35,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	69,100	0	69,100	0
	BW - INTERFUND REVENUE	250,000	0	250,000	0
REV Total		626,100	46,516	672,117	46,017

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,694,381	2,773,050	(78,669)	14,850,356	15,329,395	(479,039)	Delay in posting salary chargebacks to grants
	BB	5,500	0	5,500	14,000	12,649	1,351	Delay in spending of Miscellaneous equipment and Information technology
	DD	63,800	85,332	(21,532)	423,200	453,738	(30,538)	Early purchases in the Educational & Training, Miscellaneous Supplies Expenses, and Information Tech Supplies and Expenses
	DE	89,000	252,686	(163,686)	639,560	726,726	(87,166)	Greater than anticipated Miscellaneous Contractual Services and Expert Witness spending
EXP Total		2,852,681	3,111,068	(258,387)	15,927,116	16,522,509	(595,393)	
REV	BF	0	0	0	0	46,017	46,017	Primarily attributable to prior years recoveries
	BH	400	0	(400)	800	500	(300)	Less than anticipated Investigation costs recovery
	FA	8,750	0	(8,750)	8,750	0	(8,750)	Delay in posting first quarter claim
REV Total		9,150	0	(9,150)	9,550	46,516	36,966	

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EL - BOARD OF ELECTIONS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,304,335	5,538,726	15,309,733	(5,398)
	BB - EQUIPMENT	125,000	29,424	129,810	(4,810)
	DD - GENERAL EXPENSES	3,127,655	568,124	3,127,655	0
	DE - CONTRACTUAL SERVICES	697,464	441,097	697,464	0
EXP Total		19,254,454	6,577,371	19,264,662	(10,208)
REV	BF - RENTS & RECOVERIES	120,000	47,850	120,000	0
	BH - DEPT REVENUES	70,000	15,606	70,000	0
REV Total		190,000	63,456	190,000	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	982,366	889,693	92,673	5,669,532	5,538,726	130,806	Primarily due to less spending on seasonal and part-time employees than planned for at this point in time
	BB	0	6,889	(6,889)	24,000	29,424	(5,424)	Spending occurred sooner than planned for
	DD	305,000	531,208	(226,208)	722,738	568,124	154,614	
	DE	0	56,740	(56,740)	100,000	441,097	(341,097)	Primarily due to reversal of 2016 expense accrual Contractual Services for transportation occurring sooner than planned
EXP Total		1,287,366	1,484,530	(197,164)	6,516,270	6,577,371	(61,101)	
REV	BF	0	0	0	0	47,850	47,850	Revenue from the rental of voting machines occurred sooner than planned for
	BH	0	5,093	5,093	30,000	15,606	(14,394)	Less revenue from Misc. Receipts than planned for at this time
REV Total		0	5,093	5,093	30,000	63,456	33,456	

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EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	797,073	377,085	669,298	127,775
	DD - GENERAL EXPENSES	4,834	2,897	4,834	0
EXP Total		801,907	379,982	674,132	127,775
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	503,456	0	503,456	0
REV Total		503,456	0	503,456	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	64,859	71,212	(6,353)	350,509	377,085	(26,576)	Primarily due to salaries to be charged to grant fund normally processed at year end. Plan did not account for these year end transactions
	DD	0	0	0	2,833	2,897	(64)	
EXP Total		64,859	71,212	(6,353)	353,342	379,982	(26,640)	

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FB - FRINGE BENEFIT

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	232,321,460	131,214,165	232,180,264	141,196
EXP Total		232,321,460	131,214,165	232,180,264	141,196
REV	BF - RENTS & RECOVERIES	0	13,301	13,301	13,301
	IF - INTERFUND TRANSFERS	8,000,000	0	8,000,000	0
REV Total		8,000,000	13,301	8,013,301	13,301

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	14,552,699	13,480,414	1,072,285	132,836,550	131,214,165	1,622,385	Lower than budgeted fringe costs in connection with vacancies
EXP Total		14,552,699	13,480,414	1,072,285	132,836,550	131,214,165	1,622,385	
REV	BF	0	4,483	4,483	0	13,301	13,301	Recoveries not planned for
REV Total		0	4,483	4,483	0	13,301	13,301	

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HE - HEALTH DEPARTMENT

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,674,744	6,555,213	16,382,094	292,650
	BB - EQUIPMENT	68,629	(806)	68,629	0
	DD - GENERAL EXPENSES	889,417	374,379	889,417	0
	DE - CONTRACTUAL SERVICES	331,863	158,938	331,863	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,356,528	(71,883)	5,356,528	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	93,433,076	134,500,000	0
EXP Total		162,821,181	105,448,918	162,528,531	292,650
REV	BC - PERMITS & LICENSES	5,939,750	2,606,884	5,939,750	0
	BD - FINES & FORFEITS	200,000	71,285	200,000	0
	BF - RENTS & RECOVERIES	200,000	158,694	201,750	1,750
	BH - DEPT REVENUES	3,039,900	2,614,600	3,039,900	0
	BW - INTERFUND REVENUE	57,516	1,227	57,516	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,857,500	46,017,000	71,857,500	0
REV Total		81,294,666	51,469,691	81,296,416	1,750

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,203,281	1,186,242	17,039	6,812,312	6,555,213	257,099	Variance due to vacancies
	BB	0	0	0	5,000	(806)	5,806	
	DD	73,205	69,939	3,266	343,785	374,379	(30,594)	YTD variance due to earlier than anticipated spending in equipment and medical supplies
	DE	103,000	0	103,000	210,633	158,938	51,695	Timing Difference
	DG	0	0	0	5,000,000	5,000,000	0	
	HF	157,000	(71,883)	228,883	363,236	(71,883)	435,119	
	PP	2,617,200	2,652,277	(35,077)	102,516,777	93,433,076	9,083,701	YTD variance due to prior year accrual reversals
EXP Total		4,153,686	3,836,576	317,110	115,251,743	105,448,918	9,802,825	
REV	BC	537,909	704,140	166,231	2,226,281	2,606,884	380,603	Variance primarily due to permits for food establishments, realty subdivision filings, day camp inspections, and swimming pools, offset by lower hazardous material registration fees
	BD	14,000	13,300	(700)	67,850	71,285	3,435	YTD revenues are performing better than anticipated
	BF	15,000	271	(14,729)	89,019	158,694	69,675	Timing difference in Preschool vendor recoveries
	BH	291,300	775,356	484,056	1,371,584	2,614,600	1,243,016	Timing difference in collection of Preschool Medicaid fees
	BW	0	1,227	1,227	0	1,227	1,227	
	SA	4,324,292	13,351,647	9,027,355	12,133,578	46,017,000	33,883,422	Current Obligation includes receipt of prior year State Aid. Department is waiting for reversal of 2016 year end accrual
REV Total		5,182,501	14,845,942	9,663,441	15,888,312	51,469,691	35,581,379	

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HI - HOUSING & COMMUNITY DEVELOPMENT

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	839,590	324,186	807,469	32,121
EXP Total		839,590	324,186	807,469	32,121
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	370,750	75,368	370,750	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	111,225	0	111,225	0
REV Total		481,975	75,368	481,975	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	64,049	62,948	1,101	338,009	324,186	13,823	
EXP Total	DD	64,049	62,948	1,101	338,009	324,186	13,823	
REV	FA	0	0	0	0	75,368	75,368	Reimbursement of 1st (Q) Homeless Intervention & Emergency Placement program
REV Total		0	0	0	0	75,368	75,368	

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HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	546,878	232,362	546,878	0
	DD - GENERAL EXPENSES	5,450	3,842	5,450	0
EXP Total		552,328	236,204	552,328	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	39,335	39,608	(273)	232,740	232,362	378	
	DD	200	0	200	4,950	3,842	1,108	Delay in spending
EXP Total		39,535	39,608	(73)	237,690	236,204	1,486	

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HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,805,162	2,208,583	4,502,629	302,533
	BB - EQUIPMENT	19,000	242	19,000	0
	DD - GENERAL EXPENSES	1,025,134	151,895	1,025,134	0
	DE - CONTRACTUAL SERVICES	26,077,232	15,854,480	26,650,035	(572,803)
	HF - INTER-DEPARTMENTAL CHARGES	2,524,951	(63,393)	2,524,951	0
EXP Total		34,451,479	18,151,806	34,721,749	(270,270)
REV	BD - FINES & FORFEITS	19,000	7,178	19,000	0
	BF - RENTS & RECOVERIES	38,941	1,031,585	1,031,585	992,644
	BH - DEPT REVENUES	0	300	300	300
	BJ - INTERDEPT REVENUES	100,000	0	100,000	0
	BW - INTERFUND REVENUE	1,100,000	25,000	1,100,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,070,954	(74,367)	5,070,954	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	9,909,719	(534,015)	10,482,522	572,803
REV Total		16,238,614	455,681	17,804,361	1,565,747

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	412,074	399,896	12,178	2,319,668	2,208,583	111,085	Primarily due to full-time vacancies, partially offset by higher Terminal Leave expenses
	BB	0	52	(52)	0	242	(242)	Spending occurred sooner than planned for
	DD	71,432	643	70,789	397,973	151,895	246,078	Primarily due to the reversal of 2016 expense accrual for Court Remands and less Travel Expense, partially offset by higher expenses for Membership and referee Fees than planned for
	DE	0	3,680,412	(3,680,412)	19,734,347	15,854,480	3,879,867	May current obligation reflects spending that was not planned; YTD there is a delay in encumbrances and reversal of prior year accrual
	HF	0	(63,393)	63,393	0	(63,393)	63,393	
EXP Total		483,506	4,017,610	(3,534,104)	22,451,988	18,151,806	4,300,182	
REV	BD	975	1,793	818	4,775	7,178	2,403	More revenue collected from the Handicapped Parking Fine Surcharge
	BF	0	58,696	58,696	3,500	1,031,585	1,028,085	Primarily due to recoveries from prior years and more revenue from Lost and Abandoned Property than planned for.
	BH	0	0	0	0	300	300	Unbudgeted Departmental Revenue collected
	BJ	47,500	0	(47,500)	100,000	0	(100,000)	Timing difference
	BW	25,000	25,000	0	275,000	25,000	(250,000)	Plan should reflect this amount in month 13
	FA	268,000	76,324	(191,676)	608,000	(74,367)	(682,367)	Current Obligation represents the reversal of 2016 Year End Accrual
	SA	910,000	570,480	(339,520)	1,710,000	(534,015)	(2,244,015)	Current Obligation represents the reversal of 2016 Year End Accrual
REV Total		1,251,475	732,292	(519,183)	2,701,275	455,681	(2,245,594)	

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IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,559,669	3,711,828	8,437,546	(877,877)
	BB - EQUIPMENT	0	0	150,000	(150,000)
	DD - GENERAL EXPENSES	427,431	161,018	427,431	(0)
	DE - CONTRACTUAL SERVICES	13,633,987	4,725,569	13,633,987	(0)
	DF - UTILITY COSTS	4,004,170	1,253,635	3,854,170	150,000
EXP Total		25,625,257	9,852,049	26,503,134	(877,877)
REV	BH - DEPT REVENUES	0	376	376	376
	BJ - INTERDEPT REVENUES	8,654,207	468,279	8,654,207	0
	BW - INTERFUND REVENUE	179,038	(95,805)	179,038	0
	SA - STATE AID - REIMBURSEMENT OF E	0	0	100,000	100,000
REV Total		8,833,245	372,850	8,933,621	100,376

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	846,085	629,284	216,801	3,825,861	3,711,828	114,033	Less overtime spending than planned
	DD	34,000	4,997	29,003	219,025	161,018	58,007	Delay in spending in Information Tech Supplies & Expenses and Educational & Training Supplies & Expenses
	DE	3,920,384	291,079	3,629,305	8,795,384	4,725,569	4,069,815	Current Obligation reflects 2016 year-end accrual reversal and delay in encumbering 2017 contracts
	DF	325,000	156,112	168,888	1,625,000	1,253,635	371,365	Delay in spending
EXP Total		5,125,469	1,081,472	4,043,997	14,465,270	9,852,049	4,613,221	
REV	BH	0	0	0	0	376	376	Unbudgeted Departmental Revenue
	BJ	0	468,279	468,279	0	468,279	468,279	
	BW	0	0	0	0	(95,805)	(95,805)	Current Obligation reflects 2016 year-end accrual reversal
REV Total		0	468,279	468,279	0	372,850	372,850	

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LE - COUNTY LEGISLATURE

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,470,796	2,299,475	5,809,940	660,856
	BB - EQUIPMENT	66,560	25,352	66,560	0
	DD - GENERAL EXPENSES	1,698,022	1,186,706	1,698,022	0
	DE - CONTRACTUAL SERVICES	1,007,000	805,000	1,007,000	0
EXP Total		9,242,378	4,316,533	8,581,522	660,856
REV	BF - RENTS & RECOVERIES	0	20	0	0
REV Total		0	20	0	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	483,442	444,745	38,697	2,563,358	2,299,475	263,883	Full-time vacancies
	BB	0	1,720	(1,720)	45,000	25,352	19,648	Delayed spending for the Clerk of the Legislature
	DD	33,141	411,094	(377,953)	844,560	1,186,706	(342,146)	Higher than anticipated General Expenses for the Clerk of the Legislature through May
	DE	0	0	0	805,000	805,000	0	
EXP Total		516,583	857,559	(340,976)	4,257,918	4,316,533	(58,615)	

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LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	347,222	143,099	348,244	(1,022)
	DD - GENERAL EXPENSES	3,963	967	3,963	0
	DE - CONTRACTUAL SERVICES	386,640	298,650	386,640	0
EXP Total		737,825	442,716	738,847	(1,022)

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	26,301	27,301	(1,000)	142,080	143,099	(1,019)	
	DD	0	0	0	1,400	967	433	
	DE	32,000	253,300	(221,300)	153,000	298,650	(145,650)	Encumbrance of miscellaneous contracts higher than plan but plateaus moving forward
EXP Total		58,301	280,601	(222,300)	296,480	442,716	(146,236)	

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MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	483,855	156,383	424,057	59,798
	DD - GENERAL EXPENSES	25,000	4,807	25,000	0
	DE - CONTRACTUAL SERVICES	17,000	0	17,000	0
EXP Total		525,855	161,190	466,057	59,798

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	35,651	28,278	7,373	204,319	156,383	47,936	Primarily due to a delay in hiring Part-Time employees and less Terminal Leave expense than planned
	DD	2,000	807	1,193	12,000	4,807	7,193	Delay in spending
	DE	3,000	0	3,000	6,000	0	6,000	Delay in spending
EXP Total		40,651	29,085	11,566	222,319	161,190	61,129	

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ME - MEDICAL EXAMINER

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,651,789	2,996,384	7,446,317	205,472
	BB - EQUIPMENT	38,744	(3,847)	38,744	0
	DD - GENERAL EXPENSES	665,059	445,720	665,059	0
	DE - CONTRACTUAL SERVICES	40,953	1,620	40,953	0
EXP Total		8,396,545	3,439,876	8,191,073	205,472
REV	BF - RENTS & RECOVERIES	0	658	658	658
	BH - DEPT REVENUES	25,000	12,191	25,000	0
REV Total		25,000	12,849	25,658	658

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	561,947	542,927	19,020	3,101,412	2,996,384	105,028	Vacancies and salary savings
	BB	7,568	2,667	4,901	15,752	(3,847)	19,599	Timing difference in May; YTD current obligation reflects transfer of equipment expense to the Grant Fund
	DD	59,577	109,233	(49,656)	475,164	445,720	29,444	Timing difference
	DE	40,953	0	40,953	40,953	1,620	39,333	Spending earlier than planned
EXP Total		670,045	654,827	15,218	3,633,281	3,439,876	193,405	
REV	BF	0	658	658	0	658	658	
	BH	0	0	0	7,800	12,191	4,391	Timing difference
REV Total		0	658	658	7,800	12,849	5,049	

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PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	593,925	212,093	559,044	34,881
	DD - GENERAL EXPENSES	3,354	1,267	3,354	0
	DE - CONTRACTUAL SERVICES	7,250	0	7,250	0
EXP Total		604,529	213,360	569,648	34,881
REV	BH - DEPT REVENUES	250,000	300,178	300,178	50,178
REV Total		250,000	300,178	300,178	50,178

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	45,199	39,320	5,879	240,461	212,093	28,368	Primarily due to a delay in hiring Part-Time employees
	DD	90	204	(114)	2,214	1,267	947	Delay in spending
EXP Total		45,289	39,524	5,765	242,675	213,360	29,315	
REV	BH	0	139,958	139,958	0	300,178	300,178	More Departmental Revenue collected than planned due to one large estate
REV Total		0	139,958	139,958	0	300,178	300,178	

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PB - PROBATION

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,230,542	6,984,921	17,110,966	119,576
	BB - EQUIPMENT	36,041	1,408	36,041	0
	DD - GENERAL EXPENSES	288,160	114,656	288,160	0
	DE - CONTRACTUAL SERVICES	557,572	(61,271)	557,572	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,156,445	60,616	1,156,445	0
EXP Total		19,269,260	7,100,330	19,149,684	119,576
REV	BF - RENTS & RECOVERIES	0	37,784	37,784	37,784
	BH - DEPT REVENUES	1,534,000	612,293	1,534,001	1
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,000	7,278	30,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,266,609	636,580	5,266,609	0
REV Total		6,830,609	1,293,934	6,868,394	37,785

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,206,468	1,103,637	102,831	7,079,077	6,984,921	94,156	Higher YTD overtime costs, Lag pay, and terminal pay partially offset by vacancies
	BB	3,866	0	3,866	13,804	1,408	12,396	Delay in spending
	DD	36,296	27,660	8,636	128,916	114,656	14,260	Delay in spending
	DE	0	1,186	(1,186)	320,640	(61,271)	381,911	Delay in spending
	HF	0	52,686	(52,686)	0	60,616	(60,616)	
EXP Total		1,246,630	1,185,168	61,462	7,542,437	7,100,330	442,107	
REV	BF	0	34,484	34,484	0	37,784	37,784	Prior period grant chargeback
	BH	142,472	115,394	(27,078)	658,819	612,293	(46,526)	Timing difference in fee collections
	FA	1,166	0	(1,166)	9,830	7,278	(2,552)	Timing difference
	SA	0	0	0	1,073,069	636,580	(436,489)	Timing difference in posting of 1 st Quarter JDC grant payment
REV Total		143,638	149,878	6,240	1,741,718	1,293,934	(447,784)	

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PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	873,041	316,435	834,482	38,560
	DD - GENERAL EXPENSES	10,636	9,175	10,636	0
	DE - CONTRACTUAL SERVICES	11,599	0	11,599	0
EXP Total		895,276	325,610	856,717	38,560

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	69,365	60,444	8,921	338,935	316,435	22,500	There were fewer seasonal hours than the plan.
	DD	2,794	2,283	511	6,657	9,175	(2,518)	Miscellaneous expenses earlier than the plan
	DE	0	0	0	3,867	0	3,867	Delay in spending
EXP Total		72,159	62,727	9,432	349,459	325,610	23,849	

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PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	20,946,827	6,280,620	20,596,828	349,999
	BB - EQUIPMENT	426,301	352,260	426,301	(0)
	DD - GENERAL EXPENSES	2,030,206	1,029,651	2,030,206	(0)
	DE - CONTRACTUAL SERVICES	6,596,135	4,428,049	6,596,135	0
EXP Total		29,999,469	12,090,581	29,649,470	349,999
REV	BF - RENTS & RECOVERIES	2,207,262	798,439	2,375,125	167,863
	BH - DEPT REVENUES	22,929,221	8,780,231	22,994,616	65,395
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	0	0	(100,000)
	TX - SPECIAL TAXES	2,525,000	860,506	2,525,000	0
REV Total		27,761,483	10,439,176	27,894,741	133,258

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,523,041	1,393,020	130,021	6,809,437	6,280,620	528,817	Primarily attributable to current full-time vacancies and current favorable trending of seasonal and part-time employees
	BB	0	24,102	(24,102)	426,301	352,260	74,041	Delay in spending
	DD	82,606	175,845	(93,239)	1,926,932	1,029,651	897,281	Delay in spending
	DE	260,361	563,798	(303,437)	6,516,403	4,428,049	2,088,354	Delay in spending
EXP Total		1,866,008	2,156,766	(290,758)	15,679,073	12,090,581	3,588,492	
REV	BF	214,136	238,180	24,044	1,000,427	798,439	(201,988)	Primarily due to a timing difference for the collection of Landmark Properties rental revenue
	BH	3,118,500	2,915,536	(202,964)	8,989,708	8,780,231	(209,477)	Primarily due to less revenue collected from the Golf Division than planned for at this point in time
	SA	0	(133,864)	(133,864)	0	0	0	Current obligation in May represents reversal of 2016 year end accrual for the Summer Youth Employment Program
	TX	0	416,605	416,605	0	860,506	860,506	Timing Difference-First Quarter collections posted sooner than planned for
REV Total		3,332,636	3,436,457	103,821	9,990,135	10,439,176	449,041	

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PR - SHARED SERVICES

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,142,693	432,033	878,162	264,531
	DD - GENERAL EXPENSES	20,066	5,314	20,066	0
	DE - CONTRACTUAL SERVICES	9,666	0	25,166	(15,500)
EXP Total		1,172,425	437,347	923,394	249,031
REV	BF - RENTS & RECOVERIES	350,000	178,743	350,000	0
	BH - DEPT REVENUES	251,800	59,696	251,800	0
REV Total		601,800	238,439	601,800	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	73,527	57,731	15,796	538,041	432,033	106,008	Primarily attributable to 2 full-time vacancies
	DD	1,442	1,309	133	7,681	5,314	2,367	Delay in spending
	DE	700	0	700	3,500	0	3,500	Delay in spending
EXP Total		75,669	59,039	16,630	549,222	437,347	111,875	
REV	BF	29,000	54,169	25,169	120,200	178,743	58,543	Proceeds from online auctions vary per month based on type and quantity of items for sale. Currently outperforming the planned amount
	BH	20,050	14,197	(5,853)	80,250	59,696	(20,554)	Less Online Vendor Registration Fees collected than planned at this point in time
REV Total		49,050	68,366	19,316	200,450	238,439	37,989	

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PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	35,223,794	14,886,585	34,135,261	1,088,533
	AC - WORKERS COMPENSATION	2,483,911	634,163	2,483,911	0
	BB - EQUIPMENT	85,127	15,000	85,127	0
	DD - GENERAL EXPENSES	8,037,272	3,426,165	7,803,798	233,474
	DE - CONTRACTUAL SERVICES	130,906,151	124,683,474	133,706,151	(2,800,000)
	DF - UTILITY COSTS	27,952,057	8,881,285	25,442,057	2,510,000
	HF - INTER-DEPARTMENTAL CHARGES	15,669,468	0	15,669,468	0
	MM - MASS TRANSPORTATION	43,699,392	5,435,448	43,699,392	0
	OO - OTHER EXPENSES	11,328,441	1,848,705	11,328,441	0
EXP Total		275,385,613	159,810,825	274,353,605	1,032,008
REV	BC - PERMITS & LICENSES	2,783,000	623,561	2,783,000	0
	BD - FINES & FORFEITS	1,000	0	1,000	0
	BF - RENTS & RECOVERIES	13,312,702	2,346,129	13,926,735	614,033
	BG - REVENUE OFFSET TO EXPENSE	300,000	77,870	300,000	0
	BH - DEPT REVENUES	49,883,869	9,070,394	50,705,425	821,556
	BJ - INTERDEPT REVENUES	14,536,457	359,946	14,536,457	0
	BW - INTERFUND REVENUE	6,158,274	489,821	6,858,274	700,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,879,000	0	6,879,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	67,607,800	17,012,712	68,907,800	1,300,000
REV Total		161,462,102	29,980,433	164,897,691	3,435,589

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,801,679	2,560,962	240,717	16,411,995	14,886,585	1,525,410	Overtime expense lower than planned
	AC	159,000	140,890	18,110	913,895	634,163	279,732	Triad Indemnity and Medical are trending lower than plan
	BB	0	0	0	18,000	15,000	3,000	Delay in spending
	DD	701,830	118,075	583,755	3,797,845	3,426,165	371,680	Current Obligation reflects reimbursement for Gasoline from PD while Traffic and Highway Supplies & Expenses are higher than planned
	DE	82,618	151,571	(68,953)	128,235,200	124,683,474	3,551,726	The encumbrance of the Transdev and other miscellaneous contract was lower than the plan
	DF	334,000	868,892	(534,892)	14,832,088	8,881,285	5,950,803	Delay in encumbrance of Tri-Gen Expenses
	MM	0	0	0	2,895,948	5,435,448	(2,539,500)	Quarterly payment processed earlier than planned
	OO	2,500,000	0	2,500,000	8,724,615	1,848,705	6,875,910	Delay in payment
EXP Total		6,579,127	3,840,390	2,738,737	175,829,586	159,810,825	16,018,761	
REV	BC	277,000	111,437	(165,563)	788,947	623,561	(165,386)	Cost of Construction fee is trending lower than plan
	BF	588,333	385,754	(202,579)	3,115,492	2,346,129	(769,363)	Delay in receiving rent revenue
	BG	22,000	16,894	(5,106)	97,000	77,870	(19,130)	
	BH	4,044,822	4,806,517	761,695	12,476,311	9,070,394	(3,405,917)	Delay in posting fare box revenue, Subdivision Inspection fees are tre
	BJ	3,553,821	359,946	(3,193,875)	3,553,821	359,946	(3,193,875)	
	BW	0	0	0	700,000	489,821	(210,179)	Reversal of prior year accrual
	SA	20,000	17,012,712	16,992,712	16,684,450	17,012,712	328,262	STOA funding posted in May compared to April in the plan
REV Total		8,505,976	22,693,260	14,187,284	37,416,021	29,980,433	(7,435,588)	

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RM - RECORDS MANAGEMENT

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	972,098	321,609	964,678	7,420
	BB - EQUIPMENT	5,000	97,587	105,000	(100,000)
	DD - GENERAL EXPENSES	160,500	56,589	60,500	100,000
	DE - CONTRACTUAL SERVICES	125,000	18,481	125,000	0
EXP Total		1,262,598	494,266	1,255,178	7,420

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	72,342	55,956	16,386	397,142	321,609	75,533	Vacancies in Full-time and Part-time positions as well as lower expenses for Seasonals offset by Overtime and supper money
	BB	0	0	0	0	97,587	(97,587)	Board Transfer executed to fund new equipment
	DD	10,000	119	9,881	125,500	56,589	68,911	Miscellaneous Supplies and Expenses offset by the opening of new account with Grainger supplies fully encumbered
	DE	0	6,695	(6,695)	0	18,481	(18,481)	Timing of contract encumbrances
EXP Total		82,342	62,770	19,572	522,642	494,266	28,376	

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SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	271,266	103,865	271,266	(0)
	DD - GENERAL EXPENSES	3,442	2,534	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		287,208	106,399	287,208	(0)
REV	BH - DEPT REVENUES	25,000	7,885	25,000	0
	BW - INTERFUND REVENUE	30,000	0	30,000	0
REV Total		55,000	7,885	55,000	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	20,113	20,580	(467)	110,633	103,865	6,768	Primarily due to less than planned Terminal Leave Expense paid out in January
	DD	0	3	(3)	2,774	2,534	240	Slight delay in spending
	DE	0	0	0	5,000	0	5,000	Delay in spending
EXP Total		20,113	20,583	(470)	118,407	106,399	12,008	
REV	BH	500	0	(500)	8,500	7,885	(615)	Slightly less revenue from translation services collected than planned for at this point in time
	BW	0	0	0	7,500	0	(7,500)	Timing difference-Department is working on eligible expenses for the chargeback to the Crime Victims Grant
REV Total		500	0	(500)	16,000	7,885	(8,115)	

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SS - SOCIAL SERVICES

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	49,188,278	18,981,634	47,410,994	1,777,284
	BB - EQUIPMENT	20,298	4,155	20,298	0
	DD - GENERAL EXPENSES	728,875	382,869	728,875	0
	DE - CONTRACTUAL SERVICES	7,307,221	4,140,111	7,307,221	0
	HF - INTER-DEPARTMENTAL CHARGES	16,166,384	323,064	16,166,384	0
	SS - RECIPIENT GRANTS	59,900,000	21,251,259	56,100,000	3,800,000
	TT - PURCHASED SERVICES	67,583,171	39,020,911	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	28,475,961	47,875,000	400,000
	XX - MEDICAID	236,570,744	95,648,405	233,870,223	2,700,521
EXP Total		485,739,971	208,228,368	477,062,166	8,677,805
REV	BF - RENTS & RECOVERIES	800,000	0	800,000	0
	BH - DEPT REVENUES	16,583,180	3,277,365	16,583,180	0
	BJ - INTERDEPT REVENUES	203,374	47,961	203,374	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	113,652,074	15,547,796	110,121,544	(3,530,530)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	54,306,583	8,930,148	52,579,126	(1,727,457)
REV Total		185,545,211	27,803,270	180,287,224	(5,257,987)

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	3,665,339	3,518,396	146,943	19,888,288	18,981,634	906,654	Variance is primarily due to vacancies
	BB	4,000	0	4,000	6,800	4,155	2,645	
	DD	15,300	33,382	(18,082)	323,801	382,869	(59,068)	Expensed earlier than expected
	DE	160,000	1,454,027	(1,294,027)	2,221,887	4,140,111	(1,918,224)	Encumbrances earlier than anticipated
	HF	0	317,021	(317,021)	4,040,350	323,064	3,717,286	
	SS	5,361,000	4,779,212	581,788	24,647,250	21,251,259	3,395,991	Currently projecting a surplus in the public assistance programs due to lower case loads
	TT	3,435,000	3,365,299	69,701	40,497,821	39,020,911	1,476,910	Delay in Encumbrances and/or expense payments
	WW	1,141,100	1,020,041	121,059	35,934,800	28,475,961	7,458,839	Delay in posting of expenses partially offset by lower expenses in the Training Schools program due to lower caseloads
	XX	21,658,560	21,767,772	(109,212)	97,958,144	95,648,405	2,309,740	The lower current obligation is primarily due to the offset of the quarterly Indigent Care payment as a result of the 2013 ICA state reconciliation
EXP Total		35,440,299	36,255,152	(814,853)	225,519,141	208,228,368	17,290,773	
REV	BF	0	0	0	500,000	0	(500,000)	Recovery of prior year contracts to be completed in Q2
	BH	1,190,800	1,231,945	41,145	5,577,675	3,277,365	(2,300,310)	Reversal of prior year accrual
	BJ	0	47,961	47,961	50,000	47,961	(2,039)	
	FA	9,799,000	13,595,096	3,796,096	34,818,000	15,547,796	(19,270,204)	Reversal of prior year accrual
	SA	3,210,000	4,862,243	1,652,243	13,416,500	8,930,148	(4,486,352)	Reversal of prior year accrual
REV Total		14,199,800	19,737,246	5,537,446	54,362,175	27,803,270	(26,558,905)	

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TC - TAXI AND LIMOUSINE COMMISSION

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	480,543	170,473	449,225	31,318
	BB - EQUIPMENT	3,866	0	3,866	0
	DD - GENERAL EXPENSES	4,833	2,567	4,833	0
EXP Total		489,242	173,039	457,924	31,318
REV	BC - PERMITS & LICENSES	376,435	149,455	376,435	0
	BD - FINES & FORFEITS	350,000	873,103	1,300,000	950,000
REV Total		726,435	1,022,558	1,676,435	950,000

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	35,192	33,729	1,463	184,598	170,473	14,125	Variance due to FT vacancy
	DD	1,000	0	1,000	2,000	2,567	(567)	Spending on Office Supplies and Copy Paper higher than projected
EXP Total		36,192	33,729	2,463	186,598	173,039	13,559	
REV	BC	28,956	41,460	12,504	144,787	149,455	4,668	Higher than planned Licensing fees offset partially by lower Registration Fees
	BD	4,000	160,775	156,775	24,000	873,103	849,103	Revenue from Fees higher than anticipated. Possible opportunity for year end
REV Total		32,956	202,235	169,279	168,787	1,022,558	853,771	

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TR - COUNTY TREASURER

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,196,192	894,346	2,217,424	(21,232)
	BB - EQUIPMENT	1,933	1,173	1,933	0
	DD - GENERAL EXPENSES	398,375	248,983	398,375	0
	DE - CONTRACTUAL SERVICES	246,966	168,207	246,966	0
	OO - OTHER EXPENSES	75,000,000	10,175,912	49,428,288	25,571,712
EXP Total		77,843,466	11,488,620	52,292,986	25,550,480
REV	BA - INT PENALTY ON TAX	35,200,000	16,071,711	35,200,000	0
	BD - FINES & FORFEITS	20,000	2,280	20,000	0
	BE - INVEST INCOME	947,000	729,667	1,527,467	580,467
	BF - RENTS & RECOVERIES	0	13,956	13,956	13,956
	BH - DEPT REVENUES	1,819,797	305,349	1,898,937	79,140
	BQ - CAPITAL RESOURCES FOR DEBT	60,000,000	0	0	(60,000,000)
	TX - SPECIAL TAXES	2,659,000	756,279	2,659,000	0
REV Total		100,645,797	17,879,241	41,319,360	(59,326,437)

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	161,623	197,810	(36,187)	922,344	894,346	27,998	Mainly due to lower expenses in Overtime as well as lower expenses for Seasonal, Full-time and Part-time positions offset by a one time Terminal Leave expense
	BB	0	0	0	0	1,173	(1,173)	Spending earlier than anticipated
	DD	74,500	5,793	68,707	328,642	248,983	79,659	Mainly due to delay in posting Advertising Expense Tax Lien and Miscellaneous Supplies And Expenses
	DE	0	31,699	(31,699)	57,500	168,207	(110,707)	Timing of encumbrances for Contractual Services for Collections
	OO	0	5,192,882	(5,192,882)	0	10,175,912	(10,175,912)	Other Suits and Damages encumbered earlier than planned
EXP Total		236,123	5,428,185	(5,192,062)	1,308,486	11,488,620	(10,180,134)	
REV	BA	3,850,000	1,016,576	(2,833,424)	15,565,000	16,071,711	506,711	Mainly due to Interest on Taxes partially offset by Listing Fee and Penalty on delinquent taxes
	BD	0	0	0	20,000	2,280	(17,720)	
	BE	74,500	244,361	169,861	317,500	729,667	412,167	Hike on interest rates, started to show as of 1st quarter 2017
	BF	0	1,165	1,165	0	13,956	13,956	Recovery from prior year centralized in BU
	BH	25,000	8,452	(16,548)	514,000	305,349	(208,651)	Mainly due to timing on Miscellaneous Receipts and Fees partially offset by CT Trust Fund Fee
	TX	183,300	333,018	149,718	648,300	756,279	107,979	Entertainment Tax from Coliseum and Beach Concert partially offset by lag in posting Hotel Motel Tax
REV Total		4,132,800	1,603,571	(2,529,229)	17,064,800	17,879,241	814,441	

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TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,089,440	1,462,323	4,089,440	0
	BB - EQUIPMENT	9,376	2,726	9,376	0
	DD - GENERAL EXPENSES	212,669	153,769	212,669	(0)
	DE - CONTRACTUAL SERVICES	10,118,696	8,936,164	10,118,696	0
EXP Total		14,430,181	10,554,983	14,430,181	0
REV	BD - FINES & FORFEITS	63,945,315	27,709,853	67,151,605	3,206,290
	BF - RENTS & RECOVERIES	35,000	18,601	35,000	0
REV Total		63,980,315	27,728,454	67,186,605	3,206,290

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	307,178	273,576	33,602	1,640,464	1,462,323	178,141	Variance due to vacancies
	BB	0	0	0	3,651	2,726	925	Early purchase of Safety and Security Equipment offset by delayed spending of Office Furniture and IT Equipment
	DD	14,279	1,804	12,475	87,129	153,769	(66,640)	Early spending of Miscellaneous Supplies and Expenses
	DE	841,000	5,000	836,000	3,369,124	8,936,164	(5,567,040)	YTD reflects earlier contract encumbrance than originally planned.
EXP Total	HF	1,162,457	280,380	882,077	5,100,368	10,554,983	(5,454,615)	
REV	BD	5,069,826	5,958,902	889,076	23,767,014	27,709,853	3,942,839	Increase due to higher than anticipated violations, additional cameras and faster collection of fines
	BF	2,900	5,677	2,777	11,600	18,601	7,001	
REV Total	BF	5,072,726	5,964,578	891,852	23,778,614	27,728,454	3,949,840	

MAY 2017 MONTHLY FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

EXP/REV	Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	485,054	205,417	485,054	0
	DD - GENERAL EXPENSES	15,200	8,219	15,200	0
	DE - CONTRACTUAL SERVICES	2,000	0	2,000	0
EXP Total		502,254	213,636	502,254	0
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	0	59,703	0
REV Total		59,703	0	59,703	0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	35,748	36,291	(543)	205,217	205,417	(200)	Unanticipated lag payout
	DD	0	1,713	(1,713)	7,750	8,219	(469)	Delay in spending of Educational and Training Supplies and Expense
EXP Total		35,748	38,004	(2,256)	212,967	213,636	(669)	
REV	SA	0	0	0	59,703	0	(59,703)	
REV Total		0	0	0	59,703	0	(59,703)	

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2017 - AA - SALARY, WAGES & FEES - TERMINAL LEAVE

Fund	Department	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FC - FIRE COMMISSION	226,764	122,461	226,764	0
FCF Total		226,764	122,461	226,764	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	27,902	35,000	35,000	(7,098)
	AS - ASSESSMENT DEPARTMENT	66,408	71,831	71,831	(5,423)
	AT - COUNTY ATTORNEY	132,562	152,114	152,114	(19,552)
	BU - OFFICE OF MANAGEMENT AND BUDGET	1,470,129	69,094	1,470,129	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	2,951,206	3,449,373	3,472,222	(521,016)
	CE - COUNTY EXECUTIVE	38,754	38,896	38,896	(142)
	CF - OFFICE OF CONSTITUENT AFFAIRS	31,771	32,257	32,257	(486)
	CL - COUNTY CLERK	65,234	107,877	107,876	(42,642)
	CO - COUNTY COMPTROLLER	126,154	108,978	126,154	0
	CS - CIVIL SERVICE	0	9,270	9,270	(9,270)
	DA - DISTRICT ATTORNEY	1,030,217	991,995	1,030,217	0
	EL - BOARD OF ELECTIONS	164,460	227,410	227,410	(62,950)
	EM - EMERGENCY MANAGEMENT	8,549	14,573	14,573	(6,024)
	HE - HEALTH DEPARTMENT	240,679	304,411	312,538	(71,859)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	2,954	0	2,954	0
	HR - COMMISSION ON HUMAN RIGHTS	20,635	20,715	20,715	(80)
	HS - DEPARTMENT OF HUMAN SERVICES	57,766	82,978	82,978	(25,212)
	IT - INFORMATION TECHNOLOGY	297,317	321,145	321,145	(23,828)
	LE - COUNTY LEGISLATURE	57,665	30,136	60,158	(2,493)
	LR - OFFICE OF LABOR RELATIONS	5,315	5,336	5,336	(21)
	MA - OFFICE OF MINORITY AFFAIRS	19,439	9,537	9,537	9,902
	ME - MEDICAL EXAMINER	116,178	124,501	124,501	(8,323)
	PB - PROBATION	512,945	605,067	605,067	(92,122)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,000	7,024	7,024	(24)
	PK - PARKS, RECREATION AND MUSEUMS	94,305	123,743	123,743	(29,438)
	PR - SHARED SERVICES	128,415	130,891	130,890	(2,475)
	PW - PUBLIC WORKS DEPARTMENT	398,965	509,794	509,793	(110,828)
	RM - RECORDS MANAGEMENT	5,000	3,866	5,000	0
	SA - COORD AGENCY FOR SPANISH AMERICANS	6,277	0	6,277	0
	SS - SOCIAL SERVICES	229,854	302,015	302,015	(72,161)
	TR - COUNTY TREASURER	30,959	82,654	82,653	(51,694)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	5,573	13,665	13,665	(8,092)
	VS - VETERANS SERVICES AGENCY	14,851	12,901	12,901	1,950
GEN Total		8,365,438	7,999,045	9,526,839	(1,161,401)
PDD	PD - POLICE DEPARTMENT	17,403,137	9,432,818	17,403,137	0
PDD Total		17,403,137	9,432,818	17,403,137	0
PDH	PD - POLICE DEPARTMENT	16,822,920	13,829,196	16,822,920	0
PDH Total		16,822,920	13,829,196	16,822,920	0
Grand Total		42,818,259	31,383,520	43,979,660	(1,161,401)

MAY 2017 MONTHLY FINANCIAL REPORT



2017 AA - SALARY, WAGES & FEES - OVERTIME

Fund	Department	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FC - FIRE COMMISSION	2,198,006	535,735	2,198,006	0
FCF Total		2,198,006	535,735	2,198,006	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	452	(800)	452	0
	AS - ASSESSMENT DEPARTMENT	20,967	0	20,967	0
	AT - COUNTY ATTORNEY	10,000	0	10,000	0
	CA - OFFICE OF CONSUMER AFFAIRS	59,200	11,711	59,200	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	14,366,306	6,106,827	18,366,306	(4,000,000)
	CF - OFFICE OF CONSTITUENT AFFAIRS	56,100	10,125	46,100	10,000
	CL - COUNTY CLERK	65,000	35,794	65,000	0
	CO - COUNTY COMPTROLLER	41,372	6,474	41,372	0
	CS - CIVIL SERVICE	61,900	0	61,900	0
	DA - DISTRICT ATTORNEY	1,325,722	385,616	1,325,722	0
	EL - BOARD OF ELECTIONS	69,000	0	69,000	0
	EM - EMERGENCY MANAGEMENT	12,900	13,783	12,900	0
	HE - HEALTH DEPARTMENT	275,800	43,445	275,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	350	0	350	0
	IT - INFORMATION TECHNOLOGY	704,000	94,602	704,000	0
	ME - MEDICAL EXAMINER	73,453	45,245	73,453	0
	PA - PUBLIC ADMINISTRATOR	3,900	0	3,900	0
	PB - PROBATION	400,000	196,412	400,000	0
	PK - PARKS, RECREATION AND MUSEUMS	785,500	137,988	807,460	(21,960)
	PW - PUBLIC WORKS DEPARTMENT	5,338,500	1,054,655	5,338,500	0
	RM - RECORDS MANAGEMENT	35,000	20,364	34,394	606
	SS - SOCIAL SERVICES	1,722,490	677,846	1,727,490	(5,000)
	TC - TAXI & LIMOUSINE COMMISSION	5,500	0	5,500	0
	TR - COUNTY TREASURER	66,000	232	66,000	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	150,000	5,291	150,000	0
GEN Total		25,649,412	8,845,611	29,665,766	(4,016,354)
PDD	PD - POLICE DEPARTMENT	27,360,750	4,116,475	27,360,750	0
PDD Total		27,360,750	4,116,475	27,360,750	0
PDH	PD - POLICE DEPARTMENT	28,480,000	9,176,151	28,480,000	0
PDH Total		28,480,000	9,176,151	28,480,000	0
Grand Total		83,688,168	22,673,972	87,704,522	(4,016,354)

MAY 2017 MONTHLY FINANCIAL REPORT



2017 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

Fund	Department	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
PDD	FB - FRINGE BENEFIT	45,341,483	45,341,489	45,341,489	(6)
PDD Total		45,341,483	45,341,489	45,341,489	(6)
PDH	FB - FRINGE BENEFIT	42,487,449	42,487,447	42,487,447	2
PDH Total		42,487,449	42,487,447	42,487,447	2
Grand Total		87,828,932	87,828,936	87,828,936	(4)

MAY 2017 MONTHLY FINANCIAL REPORT



2017 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,698,660	1,698,655	1,698,655	5
FCF Total		1,698,660	1,698,655	1,698,655	5
GEN	FB - FRINGE BENEFIT	60,283,243	60,968,737	60,968,737	(685,494)
GEN Total		60,283,243	60,968,737	60,968,737	(685,494)
PDD	FB - FRINGE BENEFIT	1,830,771	1,830,764	1,830,764	7
PDD Total		1,830,771	1,830,764	1,830,764	7
PDH	FB - FRINGE BENEFIT	10,061,490	10,061,461	10,061,461	29
PDH Total		10,061,490	10,061,461	10,061,461	29
Grand Total		73,874,164	74,559,617	74,559,617	(685,453)

MAY 2017 MONTHLY FINANCIAL REPORT



2017 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,873,190	805,472	1,939,943	(66,753)
FCF Total		1,873,190	805,472	1,939,943	(66,753)
GEN	CT - COURTS	24,268	0	24,268	0
	FB - FRINGE BENEFIT	76,431,678	32,737,462	78,749,281	(2,317,603)
GEN Total		76,455,946	32,737,462	78,773,549	(2,317,603)
PDD	FB - FRINGE BENEFIT	33,962,629	14,545,246	36,846,110	(2,883,481)
PDD Total		33,962,629	14,545,246	36,846,110	(2,883,481)
PDH	FB - FRINGE BENEFIT	33,250,801	14,439,895	34,855,381	(1,604,580)
PDH Total		33,250,801	14,439,895	34,855,381	(1,604,580)
Grand Total		145,542,566	62,528,075	152,414,983	(6,872,417)

MAY 2017 MONTHLY FINANCIAL REPORT



2017 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,242,063	460,800	1,100,397	141,666
FCF Total		1,242,063	460,800	1,100,397	141,666
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	19,705,639	511,108	18,470,156	1,235,483
	CT - COURTS	1,003,472	355,439	1,003,472	0
	FB - FRINGE BENEFIT	57,120,368	22,456,614	53,776,988	3,343,380
GEN Total		77,829,479	23,323,161	73,250,616	4,578,863
PDD	FB - FRINGE BENEFIT	30,500,962	12,003,168	28,840,849	1,660,113
PDD Total		30,500,962	12,003,168	28,840,849	1,660,113
PDH	FB - FRINGE BENEFIT	42,099,586	16,369,597	39,217,106	2,882,480
PDH Total		42,099,586	16,369,597	39,217,106	2,882,480
Grand Total		151,672,090	52,156,726	142,408,968	9,263,122

MAY 2017 MONTHLY FINANCIAL REPORT



2017 - OTHER EXPENSE

Fund	Sub Object	2017 NIFA Conformed Budget	Current Obligation	May Projections	Variance
DSV	88988 - EXPENSE OF LOANS	3,450,000	386,342	3,450,000	0
	88989 - NIFA SET-ASIDES	161,898,437	0	161,898,437	0
DSV Total		165,348,437	386,342	165,348,437	0
GEN	49949 - PMT CITY OF LONG BEACH	106,233	0	106,233	0
	52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
	55955 - NYS ASSN OF COUNTIES	68,500	68,033	68,033	467
	66966 - LEGAL AID SOC OF NC	6,685,000	6,685,000	6,685,000	0
	67967 - BAR ASSN NC PUB DFDR	7,300,000	1,942,929	7,300,000	0
	6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
	70970 - NON FIT RESIDENT TUITION	3,500,000	(1,012,135)	3,500,000	0
	7097F - FIT RESIDENT TUITION	8,200,000	(7,466,315)	8,200,000	0
	87987 - OTHER SUITS & DAMAGES	75,000,000	9,392,916	48,645,291	26,354,709
	93993 - INSURANCE ON BLDGS	346,868	346,868	346,868	0
	94994 - RENT	11,253,441	1,923,705	11,253,441	0
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	(75,000)	75,000	0
	8798A - OTHER SUITS & DAMAGES-INTEREST	0	921,975	921,975	(921,975)
	87992 - LITIGATION - GEN	0	(236,478)	(236,478)	236,478
	8798C - ATTORNEY GROSS PROCEEDS	0	87,500	87,500	(87,500)
	8798B - ATTORNEY FEES	0	10,000	10,000	(10,000)
GEN Total		112,565,817	12,594,772	86,993,638	25,572,179
Grand Total		277,914,254	12,981,114	252,342,075	25,572,179

MAY 2017 MONTHLY FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

MAY 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2017 Budget	On Board 4/30/2017	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 5/31/2017	Variance 5/31/2017 vs. 4/30/2017	Variance 5/31/2017 vs. 2017 Budget	Contract Employees
AC - DEPARTMENT OF INVESTIGATIONS	4	2	-	-	-	-	2	-	(2)	-
AR - ASSESSMENT REVIEW COMMISSION	30	29	-	-	-	-	29	-	(1)	-
AS - ASSESSMENT DEPARTMENT	135	123	-	-	-	-	123	-	(12)	-
AT - COUNTY ATTORNEY	96	87	-	(1)	-	-	86	(1)	(10)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	26	23	2	-	-	-	25	2	(1)	-
BU - CONTROL CENTER 30	(99)	-	-	-	-	-	-	-	99	-
CA - OFFICE OF CONSUMER AFFAIRS	26	25	-	-	-	-	25	-	(1)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,040	956	-	(5)	9	(9)	951	(5)	(89)	-
CE - COUNTY EXECUTIVE	17	16	-	-	-	-	16	-	(1)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	35	34	-	-	-	-	34	-	(1)	-
CL - COUNTY CLERK	83	72	2	(1)	2	(1)	74	2	(9)	-
CO - COUNTY COMPTROLLER	87	74	-	(1)	1	-	74	-	(13)	-
CS - CIVIL SERVICE	52	49	-	(1)	1	(1)	48	(1)	(4)	-
DA - DISTRICT ATTORNEY	371	378	3	(1)	5	(5)	380	2	9	-
EL - BOARD OF ELECTIONS	164	158	-	(2)	-	-	156	(2)	(8)	-
FC - FIRE COMMISSION	95	90	-	-	-	-	90	-	(5)	-
EM - EMERGENCY MANAGEMENT	8	9	-	-	-	-	9	-	1	-
HE - HEALTH DEPARTMENT	183	180	-	(2)	-	-	178	(2)	(5)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	14	-	-	-	-	14	-	-	-
HR - COMMISSION ON HUMAN RIGHTS	7	7	-	-	-	-	7	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	65	62	-	(1)	1	(1)	61	(1)	(4)	7
IT - INFORMATION TECHNOLOGY	87	87	-	-	-	-	87	-	-	-
LE - COUNTY LEGISLATURE	95	84	-	(1)	-	-	83	(1)	(12)	-
LR - OFFICE OF LABOR RELATIONS	4	4	-	-	-	-	4	-	-	-
MA - OFFICE OF MINORITY AFFAIRS	5	5	-	-	-	-	5	-	-	-
ME - MEDICAL EXAMINER	73	71	-	-	-	-	71	-	(2)	-
PA - PUBLIC ADMINISTRATOR	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	191	180	-	-	1	(1)	180	-	(11)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	-	-	-	-	8	-	(1)	-
PK - PARKS, RECREATION AND MUSEUMS	154	147	-	(1)	2	(2)	146	(1)	(8)	-
PD - POLICE DISTRICT	1,700	1,548	-	(3)	49	(11)	1,583	35	(117)	-
PD - POLICE HEADQUARTERS	1,635	1,573	1	(3)	15	(52)	1,534	(39)	(101)	-
PR - SHARED SERVICES	12	10	-	-	-	-	10	-	(2)	-
PW - PUBLIC WORKS DEPARTMENT	469	433	-	(2)	1	(1)	431	(2)	(38)	-
RM - RECORDS MANAGEMENT	12	12	-	-	1	(1)	12	-	-	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	620	603	2	(1)	6	(4)	606	3	(14)	14
TC - TAXI & LIMOUSINE COMMISSION	10	9	-	-	-	-	9	-	(1)	-
TR - COUNTY TREASURER	27	27	-	(1)	-	-	26	(1)	(1)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	47	-	-	-	-	47	-	1	-
VS - VETERANS SERVICES AGENCY	7	7	-	-	-	-	7	-	-	-
Sub-Total Full Time Employees	7,605	7,253	10	(27)	94	(89)	7,241	(12)	(364)	21
Contract Employees	41	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	7,646	7,253	10	(27)	94	(89)	7,241	(12)	(405)	21
Sewer District	146	138	-	(2)	-	-	136	(2)	(10)	-
Grand Total F/T Employees	7,792	7,391	10	(29)	94	(89)	7,377	(14)	(415)	21



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
BU	BUDGET EXAMINER	2
CL	CLERK - LABORER	2
DA	CLERK LABORER, BILINGUAL	1
	LEGAL SECRETARY I	1
	LEGAL SECRETARY I, BILINGUAL	1
SS	CHILD SUPPORT INVESTGATOR I,BI	1
	SOCIAL WELFARE EXAMINER I BILN	1
PDH	INTELLIGENCE ANALYST	1
MAJOR FUNDS NEW HIRES		10
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		10

MAY 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
AT	DEPUTY CO ATTORNEY	(1)
CC	CORRECTION OFFICER	(5)
CL	CASHIER I	(1)
CO	SECY TO CO COMPTLR	(1)
CS	CLERK IV	(1)
DA	ASST DISTRICT ATTY	(1)
EL	ADMINISTRATIVE ASST	(1)
	VOTE MACH CUSTODIAN	(1)
HE	PUB HLTH NURSE I	(1)
	REGISTERED NURSE I	(1)
HS	COORD,SR CTZN SV PRJ	(1)
LE	LEGISLATIVE ASSISTANT	(1)
PK	RECTN LEADER III	(1)
PW	AUTOMOTIVE SERVICER	(1)
	CHIEF DEP COMMSR OF PUBLIC WKS	(1)
SS	CASEWORKER II	(1)
TR	TAX COLL & CLMS SPVR	(1)
PDD	POLICE OFFICER	(3)
PDH	POL SERG-DETECTIVE	(1)
	POLICE OFFICER-DET	(1)
	POLICE SERVICE AIDE	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(27)
SSW	SEWAGE TRTMT OPTR	(1)
	SEWER MAINTENANCE WORKER I	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(2)
TOTAL TERMINATION/RESIGNATION		(29)

MAY 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing by Grant

Department	On Board 4/30/2017	New Hire	Termination / Resignation	Transfer In	Transfer Out	On Board 5/31/2017	Variance 5/31/2017 vs. 4/30/2017
EM - EMERGENCY MANAGEMENT	5	-	-	-	-	5	-
CJ - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	47	-	-	-	(1)	46	(1)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	42	-	-	-	(1)	41	(1)
HS - DEPARTMENT OF HUMAN SERVICES	53	1	-	4	(4)	54	1
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	8	-	-	-	-	8	-
SS - SOCIAL SERVICES	159	-	-	-	-	159	-
Grant Fund Total	320	1	-	4	(6)	319	(1)

MAY 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Appendix A: New Hires

DEPARTMENT	DESCRIPTION	COUNT
HS	ADMIN ASST	1
TOTAL NEW HIRES		1



KPI REPORT 2: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
TOTAL TERM/RESIGN		-

MAY 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	COBA	SOA	Total Union				Total Non		CONTRACT
							On-Board	BOARD	ELECTED	ORDINANCE	On-Board	Board	
							5/31/2017	MEMBER	OFFICIAL		5/31/2017	5/31/2017	EMPLOYEE
Department of Investigations	-	-	-	-	-	-	-	-	-	2	2	2	-
Assessment	117	-	-	-	-	-	117	-	-	6	6	123	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	11	11	11	-
CF - Printing, Mail & Graphics	23	-	-	-	-	-	23	-	-	-	-	23	-
Civil Service	40	-	-	-	-	-	40	-	-	8	8	48	-
Consumer Affairs	23	-	-	-	-	-	23	-	-	2	2	25	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	149	-	-	-	798	-	947	-	-	4	4	951	-
County Attorney	27	-	-	-	-	-	27	-	-	59	59	86	-
County Clerk	65	-	-	-	-	-	65	-	1	8	9	74	-
County Comptroller	63	-	-	-	-	-	63	-	1	10	11	74	-
County Executive	-	-	-	-	-	-	-	-	1	15	16	16	-
District Attorney	130	-	35	-	-	-	165	-	1	214	215	380	-
Elections	141	-	-	-	-	-	141	-	-	15	15	156	-
Emergency Management	2	-	-	-	-	-	2	-	2	7	7	9	-
Fire Commission	90	-	-	-	-	-	90	-	-	-	-	90	-
Health	175	-	-	-	-	-	175	-	-	3	3	178	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	14	14	14	-
Human Resources	-	-	-	-	-	-	-	-	-	8	8	8	-
Human Rights Commission	4	-	-	-	-	-	4	-	-	3	3	7	-
Human Services	53	-	-	-	-	-	53	-	-	8	8	61	7
Information Technology	81	-	-	-	-	-	81	-	-	6	6	87	-
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-
Legislature	-	-	-	-	-	-	-	-	19	64	83	83	-
Medical Examiner	68	-	-	-	-	-	68	-	-	3	3	71	-
Minority Affairs	-	-	-	-	-	-	-	-	-	5	5	5	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	25	25	25	-
Police District	76	3	-	1,332	-	172	1,583	-	-	-	-	1,583	-
Police Headquarters	674	349	-	325	-	175	1,523	-	-	11	11	1,534	-
Probation	179	-	-	-	-	-	179	-	-	1	1	180	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	424	-	-	-	-	-	424	-	-	7	7	431	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	141	-	-	-	-	-	141	-	-	5	5	146	-
Shared Services	10	-	-	-	-	-	10	-	-	-	-	10	-
Social Services	596	-	-	-	-	-	596	-	-	10	10	606	14
Taxi & Limousine Commission	7	-	-	-	-	-	7	-	-	2	2	9	-
Traffic and Parking Violations Agency	44	-	-	-	-	-	44	-	-	3	3	47	-
Treasurer	23	-	-	-	-	-	23	-	-	3	3	26	-
Veterans Services	5	-	-	-	-	-	5	-	-	2	2	7	-
Sub-Total Full-Time Employees	3,467	352	35	1,657	798	347	6,656	5	23	557	585	7,241	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	3,467	352	35	1,657	798	347	6,656	5	23	557	585	7,241	21
Sewer Districts	136	-	-	-	-	-	136	-	-	-	-	136	-
Grand Total F/T Employees	3,603	352	35	1,657	798	347	6,792	5	23	557	585	7,377	21

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KPI REPORT 4: Overtime Hours

Departments	Year-to-Date April Overtime Hours						*YTD Actual Variance
	Paid Overtime 2017	Accrued Comp 2017	Total Overtime 2017	Paid Overtime 2016	Accrued Comp 2016	Total Overtime 2016	
Assessment	0.0	121.9	121.9	58.3	1,636.7	1,695.0	(1,573)
Assessment Review	0.0	78.4	78.4	0.0	0.0	0.0	78
Board of Elections	54.8	1,608.0	1,662.7	64.6	9,448.9	9,513.6	(7,851)
Civil Service	0.0	61.5	61.5	46.5	49.5	96.0	(35)
Constituent Affairs	154.3	0.0	154.3	239.4	16.0	255.4	(101)
Consumer Affairs	198.6	182.6	381.2	225.3	127.7	353.0	28
Correctional Center	86,425.4	8,283.9	94,709.3	64,809.8	5,477.4	70,287.2	24,422
County Attorney	0.0	8.0	8.0	105.1	47.3	152.3	(144)
County Clerk	708.9	48.8	757.7	0.0	191.5	191.5	566
County Comptroller	93.9	466.2	560.2	127.8	367.2	494.9	65
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0
District Attorney	6,413.6	3,238.8	9,652.4	6,134.8	2,769.7	8,904.4	748
Emergency Management	151.8	28.1	179.9	268.5	128.7	397.2	(217)
Fire Commission	8,876.1	374.7	9,250.8	9,923.1	547.6	10,470.6	(1,220)
Health	184.6	558.5	743.1	507.3	605.3	1,112.6	(369)
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0
Human Rights Commission	0.0	18.4	18.4	0.0	18.0	18.0	0
Human Services	0.0	0.0	0.0	0.0	40.6	40.6	(41)
Information Technology	1,355.8	336.6	1,692.3	3,894.7	1,636.5	5,531.2	(3,839)
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0
Legislature	48.0	0.0	48.0	43.5	0.0	43.5	5
Medical Examiner	735.1	58.3	793.4	1,373.9	141.6	1,515.6	(722)
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0
Police Department	154,924.0	0.0	154,924.0	246,070.0	0.0	246,070.0	(91,146)
Probation	3,752.5	1,353.3	5,105.8	3,293.5	1,833.1	5,126.6	(21)
Public Administrator	1.3	0.0	1.3	16.8	0.0	16.8	(16)
Public Works, Planning, Real Estate	17,564.3	1,870.7	19,435.1	27,474.6	3,161.7	30,636.3	(11,201)
Purchasing	0.0	0.0	0.0	0.0	0.6	0.6	(1)
Records Management	384.25	111.47	495.72	0	117.02	117.02	379
Recreation, Parks and Museums	3,084.4	1,047.0	4,131.5	3,420.8	788.6	4,209.4	(78)
Sheriff	2,713.3	1,018.5	3,731.7	3,226.8	1,570.6	4,797.4	(1,066)
Social Services	12,123.8	6,486.1	18,609.9	12,526.1	4,636.1	17,162.2	1,449
Taxi & Limo Services	0.0	0.0	0.0	0.0	0.0	0.0	0
Traffic and Parking Violations Agency	86.4	387.5	473.8	259.9	933.3	1,193.1	(719)
Treasurer	4.8	79.5	84.3	41.0	63.8	104.8	(21)
Veteran Services	0.0	19.9	19.9	0.0	29.8	29.8	(10)
Sub-Total	300,039.6	27,846.6	327,886.2	384,151.9	36,383.6	420,535.5	(92,649)
Sewer & Water Supply	6,078.9	1,058.9	7,137.8	7,790.3	1,599.8	9,390.1	(2,252)
Sub-Total	6,078.9	1,058.9	7,137.8	7,790.3	1,599.8	9,390.1	(2,252)
Grand Total	306,118.5	28,905.5	335,024.0	391,942.2	37,983.4	429,925.6	(94,902)

Data Source: BIRT Performance Scorecard Report as of June 7, 2017. CHIEFS Reporting System for the Police Department overtime.

Note: The variance is calculated using actual time, not rounded hours. Overtime hours reflect paid and accrued compensation. The report reflects April numbers due to one-month lag in overtime hours.

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KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

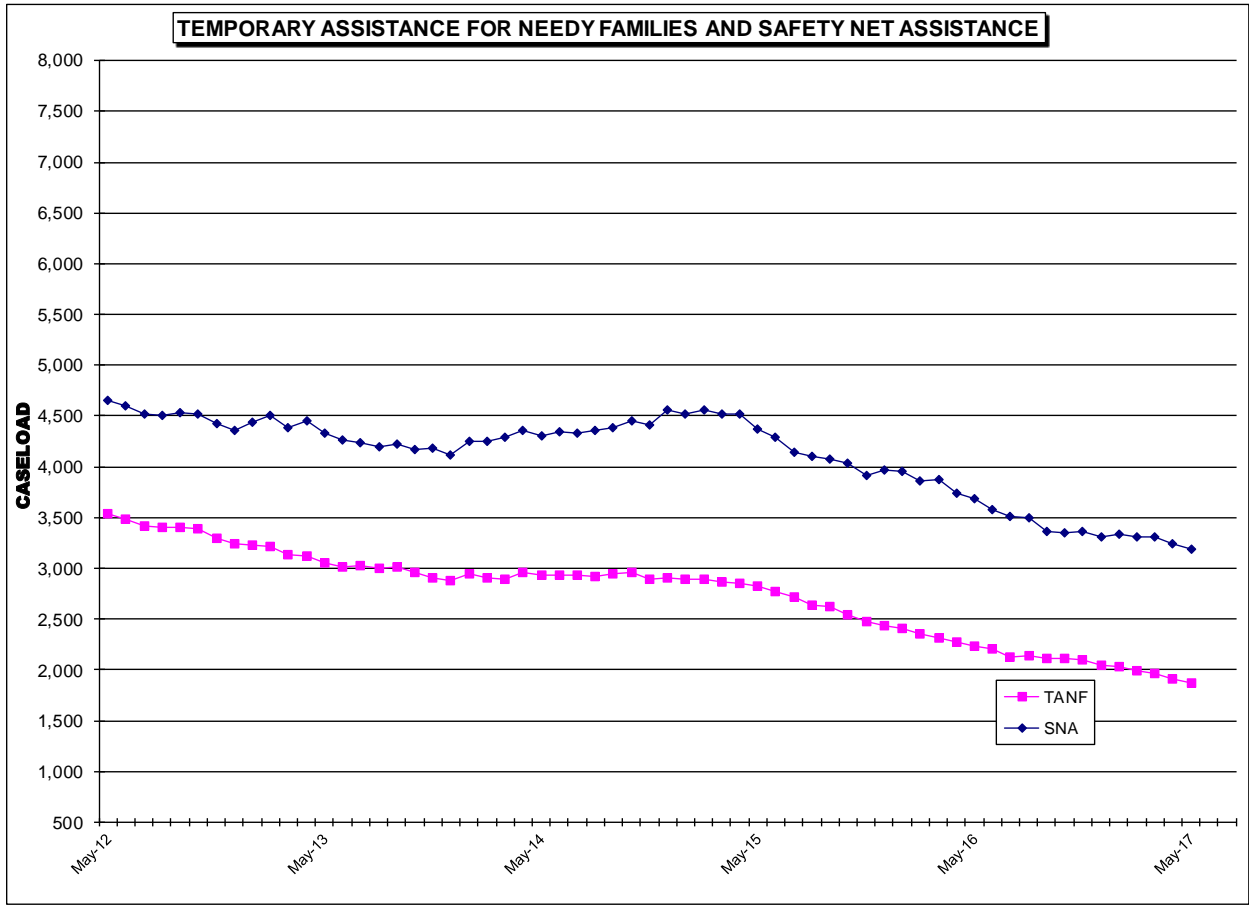
January 2017				June 2016				Change in Totals June 2017 vs. June 2016
	Family	Single	Total		Family	Single	Total	
ACTIVE	4,986	2,155	7,141	ACTIVE	4,950	2,039	6,989	88
RETIREES	6,057	4,831	10,888	RETIREES	6,204	4,825	11,029	(189)
TOTAL	11,043	6,986	18,029	TOTAL	11,154	6,864	18,018	(101)
Active Plans				Active Plans				
	Family	Single	Total		Family	Single	Total	
EMPIRE PLAN	4,617	1,589	6,206	EMPIRE PLAN	4,897	1,975	6,872	(770)
ALL OTHER	369	566	935	ALL OTHER	53	64	117	858
TOTAL	4,986	2,155	7,141	TOTAL	4,950	2,039	6,989	88
Retiree Plans				Retiree Plans				
	Family	Single	Total		Family	Single	Total	
EMPIRE PLAN	1,273	495	1,768	EMPIRE PLAN	1,348	499	1,847	(110)
MEDICARE IND		4,246	4,246	MEDICARE IND		4,235	4,235	(13)
MEDICARE F1	1,231		1,231	MEDICARE F1	1,288		1,288	(87)
MEDICARE F2	3,479		3,479	MEDICARE F2	3,489		3,489	28
ALL OTHER	74	90	164	ALL OTHER	79	91	170	(7)
TOTAL	6,057	4,831	10,888	TOTAL	6,204	4,825	11,029	(189)
Annual Rates Per Employee				Annual Rates Per Employee				% Increase in Health Insurance Costs
	Family	Single			Family	Single		
EMPIRE PLAN	25,927.68			EMPIRE PLAN	23,114.52			12.17%
EMPIRE PLAN		11,332.68		EMPIRE PLAN		10,188.12		11.23%
MEDICARE IND		5,056.80		MEDICARE IND		5,433.48		-6.93%
MEDICARE F1	19,651.56			MEDICARE F1	18,360.00			7.03%
MEDICARE F2	13,375.56			MEDICARE F2	13,605.24			-1.69%

Note - As of January 1, 2017, 93.9% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.

Note - As of June 1, 2016, 98.4% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

	May-15	May-16	May-17
County Population	1,064	1,098	1,143
State-Ready Population	17	13	18
Federal Population	36	30	30
Parole Violators	42	47	48
TOTAL	1,159	1,188	1,239



KPI REPORT 7: Appendix A: Correctional Center Inmate Population

Nassau County Inmates			
Month	2015	2016	2017
January	1,109	1,051	1,132
February	1,133	1,113	1,194
March	1,132	1,135	1,175
April	1,093	1,112	1,143
May	1,064	1,098	1,143
June	1,042	1,098	
July	1,059	1,053	
August	1,091	1,069	
September	1,120	1,109	
October	1,131	1,170	
November	1,102	1,151	
December	1,038	1,091	
Year-to-Date County Average	1,121	1,082	1,157
Year-end County Average	1,093	1,104	
Federal Inmate Population			
Month	2015	2016	2017
January	40	34	24
February	40	33	26
March	37	29	28
April	41	28	28
May	36	30	30
June	33	33	
July	33	31	
August	33	36	
September	32	35	
October	37	29	
November	39	29	
December	37	27	
Year-to-Date Federal Average	40	34	27
Year-end Federal Average	37	31	

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KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period May 2017

Expense	2017 Budget	MAY	
		May-17	May-2017 YTD
Salary	7,682,000	669,832	3,340,901
Fringe Benefits	8,381,400	597,555	3,121,599
General and Administrative Expenses	8,188,564	618,024	3,467,898
Bond Principal	1,455,000	121,250	606,250
Expense Total	25,706,964	2,006,661	10,536,648
Revenue			
Net Retained Commission	17,904,554	1,221,889	6,647,426
Other income	9,143,596	227,721	2,884,584
Revenue Total	27,048,150	1,449,610	9,532,010
Net Profit	1,341,186	(557,051)	(1,004,638)

The Nassau Regional Off-Track Betting Corporation (OTB) is a component unit of Nassau County. It was created by the New York State Legislature as a public benefit corporation. Nassau County receives net operating profits from OTB and these revenues are recorded in the County's General Fund.

*YTD numbers adjusted, January KPI was underreported for Other Income.



KPI REPORT 9: Tax Certiorari Report

The County’s Assessment Review Commission (ARC) has compiled preliminary statistics as of June 1, 2017 With respect to grievances filed for the 2018/2019 tax year. There are 224,060 grievances filed, broken down as follows:

Class	Number of Grievances
Class I Properties	202,021
Class II Properties	5,580
Class III Properties	334
Class IV Properties	16,125
Total	224,060

The joint conference program in conjunction with the County Attorney’s office, implemented to increase the number of settlements is proceeding for Class II, III & IV properties.

ARC is beginning its review of Class 1 residential properties.

ADAPT (the County’s multi-department tax certiorari case management system) is currently being utilized to facilitate communication and sharing of information for several different departments and improve the swiftness of case dispositions.

**KPI REPORT 10: Sworn Separations****Police Department May 2017 Sworn Separations**

UNION	ACTUAL HC	PENDING HC
PBA	35	10
SOA	6	1
TOTAL PDD	41	11
PBA	21	5
DAI	19	12
SOA	15	3
TOTAL PDH	55	20
TOTAL SEPARATIONS	96	31

Note: Actual Headcount includes disability retirements and represents individuals who have terminated and are currently off the payroll. Pending Headcount represents individuals who are still currently on the payroll but who have filed the necessary paperwork indicating their intention to leave service at some point in the current year.

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KPI REPORT 11: Tax Map Verification Documents Processed

Month - 2017	# of Documents Verified	Total Revenue
January	9,957	\$3,519,265
February	9,037	\$3,208,135
March	10,194	\$3,618,870
April	8,954	\$3,178,670
May	9,840	\$3,493,200
June	0	\$0
July	0	\$0
August	0	\$0
September	0	\$0
October	0	\$0
November	0	\$0
December	0	\$0
Totals	47,982	\$17,018,140