

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending May 31, 2023**

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**Nassau County**

Long Island, New York



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**Bruce A. Blakeman, County Executive**

**Office of Management and Budget**

**Office of the County Executive**

**June 21, 2023**

# **OFFICE OF MANAGEMENT AND BUDGET**

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**EXECUTIVE SUMMARY**

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**MAY 2023 MONTHLY FINANCIAL REPORT**

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## 2023 OVERVIEW

The Office of Management and Budget (OMB) is pleased to provide the May 2023 Financial Forecast for the fiscal period ending December 31, 2023.

The Office of Management and Budget is currently projecting a surplus of \$4.0 million in the Major Funds. Revenue from sales tax was strong in FY 2022 and is expected to remain strong for FY 2023. The report reflects a conservative 1.5% growth in sales tax from FY 2022 receipts. The Major Funds are expected to achieve a favorable variance for the year based on the continued strength of consumer spending and positive economic indicators, despite challenges presented by stubbornly high inflation and State budget impacts. There are many elements that contribute to the County's fiscal condition including inflation, unemployment, and State-imposed actions. Therefore, the forecasts presented in this report are subject to change in future editions and the year-end financial audit.

The following document reflects the updated projections as of May 31, 2023. The County operates on a calendar fiscal year, and all projections are displayed annualized based on the information available as of May 31, 2023.

### Revenues

Total projected revenues are \$4.0 billion, an increase of \$83.3 million from the 2023 Modified Budget.

Projected revenues in 2023 are lower in the following major categories:

- \$36.2 million in Departmental Revenues for GIS Tax Map, Deed & Mortgage Recording, Ambulance, and Income & Expense fees. The projection takes into account the \$85 GIS Tax Map fee reduction
- \$12.4 million in Fines & Forfeits for Red-light Camera, Traffic & Parking Violations, and Boot and Tow fines

Projected revenues in 2023 are higher in the following major categories:

- \$60.1 million in Rent and Recoveries primarily due to funds received from Sands and prior years' recoveries from various departments
- \$40.2 million in Sales Tax due to higher than expected receipts
- \$20.0 million in Investment Income due to higher interest rates
- \$18.8 million in State Aid due to increased Pre-School Education services, as well as Safety-net and daycare services. Generally, these costs are partially reimbursable and only offset increased expenses.
- \$6.5 million in Federal Aid primarily due to increased daycare services, which are largely reimbursed by Federal Child Care Block Grant

# MAY 2023 MONTHLY FINANCIAL REPORT



## MAJOR REVENUE VARIANCES

Object	2023 Modified Budget	May Projections	Variance
BD - FINES & FORFEITS	106,119,500	93,769,500	(12,350,000)
BE - INVESTMENT INCOME	6,140,000	26,178,621	20,038,621
BF - RENTS & RECOVERIES	33,870,994	94,017,360	60,146,366
BH - DEPT REVENUES	222,130,278	185,934,974	(36,195,304)
BO - PILOTS	53,384,492	52,057,620	(1,326,872)
BQ - PAYMENT IN LIEU OF TAXES	1,080,000	2,147,520	1,067,520
BW - INTERFUND REVENUE	75,869,427	72,959,889	(2,909,538)
FA - FEDERAL AID	161,148,011	167,632,202	6,484,191
SA - STATE AID	261,450,869	280,231,835	18,780,966
TA - SALES TAX COUNTYWIDE	1,390,426,754	1,430,598,180	40,171,426
ALL OTHER REVENUES	1,570,702,864	1,560,106,464	(10,596,400)
<b>Grand Total</b>	<b>3,882,323,189</b>	<b>3,965,634,165</b>	<b>83,310,976</b>

### Expenses

Total projected expenses are \$3.9 billion, an increase of \$79.3 million from the 2023 Modified Budget.

Projected expenses in 2023 are lower in the following major categories:

- \$13.6 million in Principal and Interest Payments in Debt Service Fund
- \$8.6 million in Salaries and Fringe Benefits
- \$2.7 million in Emergency Vendor Payments

Projected expenses in 2023 are higher in the following categories:

- \$92.0 million in various reserves to pay future County obligations
- \$11.0 million in Early Intervention/Pre-school Education
- \$9.0 million in Daycare expenses
- \$4.5 million in Safety-Net expenses

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## MAY 2023 MONTHLY FINANCIAL REPORT

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### MAJOR EXPENSE VARIANCES

<b>Object</b>	<b>2023 Modified Budget</b>	<b>May Projections</b>	<b>Variance</b>
AA - SALARIES, WAGES & FEES	989,881,833	984,908,484	4,973,349
AB - FRINGE BENEFITS	675,128,558	671,519,343	3,609,215
FF - INTEREST	97,249,332	87,232,594	10,016,738
GA - LOCAL GOVT ASST PROGRAM	91,130,190	92,697,388	(1,567,198)
GG - PRINCIPAL	117,695,000	114,110,000	3,585,000
L9 - TRANSFER TO VARIOUS RESERVES	0	92,000,000	(92,000,000)
PP - EARLY INTERVENTION/SPECIAL ED	150,000,000	161,033,360	(11,033,360)
SS - RECIPIENT GRANTS	47,384,000	51,859,000	(4,475,000)
TT - PURCHASED SERVICES	71,561,026	80,554,584	(8,993,558)
WW - EMERGENCY VENDOR PAYMENTS	62,152,642	59,442,642	2,710,000
ALL OTHER EXPENSES	1,580,140,608	1,566,276,283	13,864,325
<b>Grand Total</b>	<b>3,882,323,189</b>	<b>3,961,633,678</b>	<b>(79,310,489)</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## Expense Variance Explanation - 2023 NIFA Approved Budget

Object	2023 Modified Budget	May Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	989,881,833	984,908,484	4,973,349	A surplus is projected primarily due to unbudgeted salary savings.
AB - FRINGE BENEFITS	675,128,558	671,519,343	3,609,215	A surplus is projected primarily due to vacancy savings.
AC - WORKERS COMPENSATION	37,227,500	37,227,500	0	
BB - EQUIPMENT	6,860,531	6,860,531	0	
DD - GENERAL EXPENSES	49,589,162	49,889,161	(299,999)	
DE - CONTRACTUAL SERVICES	325,326,494	324,602,994	723,500	
DF - UTILITY COSTS	38,464,094	39,170,094	(706,000)	
DG - VAR DIRECT EXPENSES	5,350,000	5,350,000	0	
FF - INTEREST	97,249,332	87,232,594	10,016,738	A surplus is projected due to debt service savings.
GA - LOCAL GOVT ASST PROGRAM	91,130,190	92,697,388	(1,567,198)	A deficit is projected due to higher sales tax receipts.
GG - PRINCIPAL	117,695,000	114,110,000	3,585,000	A surplus is projected due to Debt Service savings.
HD - DEBT SERVICE CHARGEBACKS	264,291,705	253,695,305	10,596,400	Lower projected Debt Service will result in lower chargebacks expenses, offset by lower chargebacks revenue.
HF - INTER-DEPARTMENTAL CHARGES	101,098,446	101,098,446	0	
HH - INTERFUND CHARGES	21,612,152	21,612,152	0	
L9 - TRANSFER TO VARIOUS RESERVES	0	92,000,000	(92,000,000)	A deficit is projected due to setting up reserves to pay future County obligations.
LA - SALES TAX TRSF TO POLICE HQ FD	165,591,280	165,591,280	0	
LL - TRANS TO FCF FUND	22,400,000	22,400,000	0	
MM - MASS TRANSPORTATION	50,898,201	49,330,283	1,567,918	A surplus is projected due to lower than budgeted LIRR station maintenance costs.
NA - NCIFA EXPENDITURES	2,075,000	2,075,000	0	
OO - OTHER EXPENSES	249,243,735	247,261,229	1,982,506	
PP - EARLY INTERVENTION/SPECIAL EDUCATION	150,000,000	161,033,360	(11,033,360)	A deficit is projected due to higher Pre-School program costs.
SS - RECIPIENT GRANTS	47,384,000	51,859,000	(4,475,000)	A deficit is projected due to higher Safety-net costs.
TT - PURCHASED SERVICES	71,561,026	80,554,584	(8,993,558)	A deficit is projected due to higher daycare costs.
WW - EMERGENCY VENDOR PAYMENTS	62,152,642	59,442,642	2,710,000	A surplus is projected due to lower training schools costs.
XX - MEDICAID	240,112,308	240,112,308	0	
	<b>3,882,323,189</b>	<b>3,961,633,678</b>	<b>(79,310,489)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## Revenue Variance Explanation – 2023 NIFA Approved Budget

Object	2023 Modified Budget	May Projections	Variance	Explanation
BA - INT PENALTY ON TAX	34,812,500	34,812,500	0	
BC - PERMITS & LICENSES	18,431,995	18,431,995	0	
BD - FINES & FORFEITS	106,119,500	93,769,500	(12,350,000)	A deficit is projected due to lower volume in Red Light Camera, Boot & Tow, Traffic and Parking Violations & Public Safety Fees.
BE - INVEST INCOME	6,140,000	26,178,621	20,038,621	A surplus is projected due to significantly higher interest rates.
BF - RENTS & RECOVERIES	33,870,994	94,017,360	60,146,366	A surplus is projected primarily due to funds received from Sands and prior years' recoveries in various departments.
BG - REVENUE OFFSET TO EXPENSE	20,513,341	20,513,341	0	
BH - DEPT REVENUES	222,130,278	185,934,974	(36,195,304)	A deficit is projected due to lower GIS Tax Map, Deed and Mortgage Recording, Ambulance Revenue and Income and Expense fees.
BJ - INTERDEPT REVENUES	101,098,446	101,098,446	0	
BO - PAYMENT IN LIEU OF TAXES	53,384,492	52,057,620	(1,326,872)	A deficit is projected due to lower than budgeted LIPA and IDA PILOTS.
BQ - CAPITAL RESOURCES FOR DEBT	1,080,000	2,147,520	1,067,520	A surplus is projected due to higher bond premiums.
BS - OTB PROFITS	20,000,000	20,000,000	0	
BV - DEBT SERVICE CHARGEBACK REVENUE	264,291,706	253,695,305	(10,596,401)	Lower projected Debt Service will result in lower chargebacks revenue, offset by lower chargebacks expenses.
BW - INTERFUND REVENUE	75,869,427	72,959,889	(2,909,538)	Lower projected Debt Service in Sewer District will result in lower chargebacks in the Debt Service Fund.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	161,148,011	167,632,202	6,484,191	A surplus is projected primarily due to higher than budgeted reimbursable daycare costs.
IF - INTERFUND TRANSFERS	187,991,280	187,991,280	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	261,450,869	280,231,835	18,780,966	A surplus is projected primarily due to higher than budgeted reimbursable Pre-school, Safety-net and daycare costs.
TA - SALES TAX COUNTYWIDE	1,390,426,754	1,430,598,180	40,171,426	A surplus is projected due to higher than expected sales tax receipts.
TB - SALES TAX PART COUNTY	136,865,874	136,865,874	0	
TL - PROPERTY TAX	755,263,137	755,263,137	0	
TO - OTB 5% TAX	1,639,500	1,639,500	0	
TX - SPECIAL TAXES	29,795,085	29,795,085	0	
	<b>3,882,323,189</b>	<b>3,965,634,165</b>	<b>83,310,976</b>	



**FUND AND  
DEPARTMENT DETAIL**



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# MAY 2023 MONTHLY FINANCIAL REPORT



MAJOR FUNDS					
EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	989,881,833	330,440,184	984,908,484	4,973,349
	AB - FRINGE BENEFITS	675,128,558	375,656,694	671,519,343	3,609,215
	AC - WORKERS COMPENSATION	37,227,500	12,997,274	37,227,500	0
	BB - EQUIPMENT	6,860,531	977,918	6,860,531	0
	DD - GENERAL EXPENSES	49,589,162	18,175,201	49,889,161	(299,999)
	DE - CONTRACTUAL SERVICES	325,326,494	232,726,796	324,602,994	723,500
	DF - UTILITY COSTS	38,464,094	15,333,526	39,170,094	(706,000)
	DG - VAR DIRECT EXPENSES	5,350,000	0	5,350,000	0
	FF - INTEREST	97,249,332	46,156,154	87,232,594	10,016,738
	GA - LOCAL GOVT ASST PROGRAM	91,130,190	22,421,100	92,697,388	(1,567,198)
	GG - PRINCIPAL	117,695,000	62,960,000	114,110,000	3,585,000
	HH - INTERFUND CHARGES	21,612,152	2,351,115	21,612,152	0
	JA - CONTINGENCIES RESERVE	0	(4,430,257)	0	0
	L9 - TRANSFER TO VARIOUS RESERVES	0	0	92,000,000	(92,000,000)
	LA - SALES TAX TRSF TO POLICE HQ FD	165,591,280	0	165,591,280	0
	LH - TRANS TO PDH SUITS & DAMAGES	0	0	0	0
	LL - TRANS TO FCF FUND	22,400,000	0	22,400,000	0
	MM - MASS TRANSPORTATION	50,898,201	5,435,448	49,330,283	1,567,918
	NA - NCIFA EXPENDITURES	2,075,000	0	2,075,000	0
	OO - OTHER EXPENSES	249,243,735	78,049,954	247,261,229	1,982,506
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	150,000,000	104,194,138	161,033,360	(11,033,360)
	SS - RECIPIENT GRANTS	47,384,000	20,429,523	51,859,000	(4,475,000)
	TT - PURCHASED SERVICES	71,561,026	43,350,963	80,554,584	(8,993,558)
	WW - EMERGENCY VENDOR PAYMENTS	62,152,642	36,858,216	59,442,642	2,710,000
	XX - MEDICAID	240,112,308	86,406,372	240,112,308	0
<b>Total Expenses Excluding Interdepartmental Charges</b>		<b>3,516,933,038</b>	<b>1,490,490,319</b>	<b>3,606,839,927</b>	<b>(89,906,889)</b>
<b>Interdepartmental Charges</b>		<b>365,390,151</b>	<b>381,509</b>	<b>354,793,751</b>	<b>10,596,400</b>
<b>Total Expenses Including Interdepartmental Charges</b>		<b>3,882,323,189</b>	<b>1,490,871,828</b>	<b>3,961,633,678</b>	<b>(79,310,489)</b>
REV	BA - INT PENALTY ON TAX	34,812,500	19,959,590	34,812,500	0
	BC - PERMITS & LICENSES	18,431,995	8,402,251	18,431,995	0
	BD - FINES & FORFEITS	106,119,500	29,166,837	93,769,500	(12,350,000)
	BE - INVEST INCOME	6,140,000	16,074,017	26,178,621	20,038,621
	BF - RENTS & RECOVERIES	33,870,994	21,091,597	94,017,360	60,146,366
	BG - REVENUE OFFSET TO EXPENSE	20,513,341	4,660,904	20,513,341	0
	BH - DEPT REVENUES	222,130,278	55,852,385	185,934,974	(36,195,304)
	BO - PAYMENT IN LIEU OF TAXES	53,384,492	26,434,191	52,057,620	(1,326,872)
	BQ - CAPITAL RESOURCES FOR DEBT	1,080,000	758,422	2,147,520	1,067,520
	BS - OTB PROFITS	20,000,000	5,000,000	20,000,000	0
	BW - INTERFUND REVENUE	75,869,427	883	72,959,889	(2,909,538)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	161,148,011	29,917,592	167,632,202	6,484,191
	IF - INTERFUND TRANSFERS	187,991,280	0	187,991,280	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	261,450,869	62,663,370	280,231,835	18,780,966
	TA - SALES TAX COUNTYWIDE	1,390,426,754	377,927,784	1,430,598,180	40,171,426
	TB - SALES TAX PART COUNTY	136,865,874	50,199,691	136,865,874	0
	TL - PROPERTY TAX	755,263,137	757,880,679	755,263,137	0
	TO - OTB 5% TAX	1,639,500	246,833	1,639,500	0
	TX - SPECIAL TAXES	29,795,085	11,881,036	29,795,085	0
<b>Total Revenue Excluding Interdepartmental Charges</b>		<b>3,516,933,037</b>	<b>1,478,118,063</b>	<b>3,610,840,414</b>	<b>93,907,377</b>
<b>Interdepartmental Charges</b>		<b>365,390,152</b>	<b>381,509</b>	<b>354,793,751</b>	<b>(10,596,401)</b>
<b>Total Revenue Including Interdepartmental Charges</b>		<b>3,882,323,189</b>	<b>1,478,499,572</b>	<b>3,965,634,165</b>	<b>83,310,976</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>4,000,487</b>	<b>4,000,487</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## GENERAL FUND

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	454,626,993	165,791,592	452,395,653	2,231,340
	AB - FRINGE BENEFITS	291,395,748	133,923,760	291,358,852	36,896
	AC - WORKERS COMPENSATION	19,427,500	5,927,754	19,427,500	0
	BB - EQUIPMENT	2,781,335	470,519	2,781,335	0
	DD - GENERAL EXPENSES	36,805,134	13,082,406	37,105,133	(299,999)
	DE - CONTRACTUAL SERVICES	297,411,102	218,764,563	296,687,602	723,500
	DF - UTILITY COSTS	34,832,600	13,973,871	35,538,600	(706,000)
	DG - VAR DIRECT EXPENSES	5,350,000	0	5,350,000	0
	GA - LOCAL GOVT ASST PROGRAM	91,130,190	22,421,100	92,697,388	(1,567,198)
	HD - DEBT SERVICE CHARGEBACKS	238,048,814	0	227,519,950	10,528,864
	HF - INTER-DEPARTMENTAL CHARGES	43,152,581	381,509	43,152,581	0
	HH - INTERFUND CHARGES	21,612,152	2,351,115	21,612,152	0
	JA - CONTINGENCIES RESERVE	0	(4,430,257)	0	0
	L9 - TRANSFER TO VARIOUS RESERVES	0	0	92,000,000	(92,000,000)
	LA - SALES TAX TRSF TO POLICE HQ FD	165,591,280	0	165,591,280	0
	LL - TRANS TO FCF FUND	22,400,000	0	22,400,000	0
	MM - MASS TRANSPORTATION	50,898,201	5,435,448	49,330,283	1,567,918
	NA - NCIFA EXPENDITURES	2,075,000	0	2,075,000	0
	OO - OTHER EXPENSES	150,945,782	77,410,954	147,895,756	3,050,026
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	150,000,000	104,194,138	161,033,360	(11,033,360)
	SS - RECIPIENT GRANTS	47,384,000	20,429,523	51,859,000	(4,475,000)
	TT - PURCHASED SERVICES	71,561,026	43,350,963	80,554,584	(8,993,558)
	WW - EMERGENCY VENDOR PAYMENTS	62,152,642	36,858,216	59,442,642	2,710,000
	XX - MEDICAID	240,112,308	86,406,372	240,112,308	(0)
<b>EXP Total</b>		<b>2,499,694,388</b>	<b>946,743,545</b>	<b>2,597,920,958</b>	<b>(98,226,570)</b>
REV	BA - INT PENALTY ON TAX	34,812,500	19,959,590	34,812,500	0
	BC - PERMITS & LICENSES	12,820,801	6,373,974	12,820,801	0
	BD - FINES & FORFEITS	81,129,500	20,531,839	71,079,500	(10,050,000)
	BE - INVEST INCOME	6,075,000	15,439,526	25,225,000	19,150,000
	BF - RENTS & RECOVERIES	33,822,994	21,009,465	93,933,713	60,110,719
	BG - REVENUE OFFSET TO EXPENSE	19,404,000	4,313,047	19,404,000	0
	BH - DEPT REVENUES	188,690,453	43,983,703	154,495,149	(34,195,304)
	BJ - INTERDEPT REVENUES	87,785,907	19,754	87,785,907	0
	BO - PAYMENT IN LIEU OF TAXES	27,283,836	13,383,863	25,956,964	(1,326,872)
	BS - OTB PROFITS	20,000,000	5,000,000	20,000,000	0
	BW - INTERFUND REVENUE	30,351,362	883	30,351,362	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	160,299,607	29,452,812	166,873,132	6,573,525
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	260,076,300	62,326,920	278,857,265	18,780,965
	TA - SALES TAX COUNTYWIDE	1,390,426,754	377,927,784	1,430,598,180	40,171,426
	TB - SALES TAX PART COUNTY	136,865,874	50,199,691	136,865,874	0
	TL - PROPERTY TAX	2,000,000	4,622,045	2,000,000	0
	TO - OTB 5% TAX	1,639,500	246,833	1,639,500	0
	TX - SPECIAL TAXES	6,210,000	2,516,611	6,210,000	0
<b>REV Total</b>		<b>2,499,694,388</b>	<b>677,308,340</b>	<b>2,598,908,848</b>	<b>99,214,460</b>
<b>Projected Surplus / (Deficit)</b>				<b>987,890</b>	

Note: Spending Plan Explanations for General Fund are listed within in each individual department.

# MAY 2023 MONTHLY FINANCIAL REPORT



## DEBT SERVICE FUND

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	FF - INTEREST	97,249,332	46,156,154	87,232,594	10,016,738
	GG - PRINCIPAL	117,695,000	62,960,000	114,110,000	3,585,000
	OO - OTHER EXPENSES	98,297,953	639,000	99,365,473	(1,067,520)
<b>EXP Total</b>		<b>313,242,285</b>	<b>109,755,153</b>	<b>300,708,067</b>	<b>12,534,218</b>
REV	BG - REVENUE OFFSET TO EXPENSE	1,109,341	347,858	1,109,341	0
	BQ - CAPITAL RESOURCES FOR DEBT	1,080,000	758,422	2,147,520	1,067,520
	BV - DEBT SERVICE CHARGEBACK REVENUE	264,291,706	0	253,695,305	(10,596,401)
	BW - INTERFUND REVENUE	45,518,065	0	42,608,527	(2,909,538)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	773,404	383,314	677,604	(95,800)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	469,769	0	469,770	1
<b>REV Total</b>		<b>313,242,285</b>	<b>1,489,594</b>	<b>300,708,067</b>	<b>(12,534,218)</b>
<b>Projected Surplus / (Deficit)</b>					<b>0</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## FIRE COMMISSION FUND

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	12,501,361	4,764,646	12,501,361	(0)
	AB - FRINGE BENEFITS	7,285,820	3,614,359	7,128,618	157,202
	BB - EQUIPMENT	132,107	6,892	132,107	0
	DD - GENERAL EXPENSES	253,762	71,670	253,762	0
	DE - CONTRACTUAL SERVICES	5,018,484	4,717,173	5,018,484	0
	HD - DEBT SERVICE CHARGEBACKS	932,588	0	917,162	15,426
	HF - INTER-DEPARTMENTAL CHARGES	3,838,045	0	3,838,045	0
<b>EXP Total</b>		<b>29,962,167</b>	<b>13,174,740</b>	<b>29,789,540</b>	<b>172,627</b>
REV	BE - INVEST INCOME	0	38,621	38,621	38,621
	BF - RENTS & RECOVERIES	0	1,050	1,050	1,050
	BH - DEPT REVENUES	6,800,000	2,901,991	6,800,000	0
	BO - PAYMENT IN LIEU OF TAXES	404,691	202,346	404,691	0
	IF - INTERFUND TRANSFERS	22,400,000	0	22,400,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	154,800	10,550	154,800	0
	TL - PROPERTY TAX	202,676	201,013	202,676	0
<b>REV Total</b>		<b>29,962,167</b>	<b>3,355,570</b>	<b>30,001,838</b>	<b>39,671</b>

Projected Surplus / (Deficit)

212,298

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	875,104	850,385	24,719	5,542,655	4,764,646	778,009	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	AB	481,422	395,502	85,920	3,971,861	3,614,359	357,502	Pension allocation lower than plan
	BB	0	1,000	(1,000)	16,303	6,892	9,411	Delay in purchasing office equipment
	DD	19,050	33,375	(14,325)	140,662	71,670	68,992	Delay in spending of miscellaneous supplies and expenses
	DE	25,035	116,451	(91,416)	4,557,732	4,717,173	(159,441)	
<b>EXP Total</b>		<b>1,400,611</b>	<b>1,396,714</b>	<b>3,897</b>	<b>14,229,213</b>	<b>13,174,740</b>	<b>1,054,473</b>	
REV	BE	0	10,077	10,077	0	38,621	38,621	Interest earning greater than plan due to higher cash balances and interest rates
	BF	0	0	0	1,050	1,050	0	
	BH	566,667	457,407	(109,260)	2,471,606	2,901,991	430,385	Department Fees received sooner than plan
	BO	0	0	0	202,345	202,346	1	
	SA	0	3,670	3,670	44,700	10,550	(34,150)	State Aid received slower than plan
	TL	0	0	0	202,676	201,013	(1,663)	
<b>REV Total</b>		<b>566,667</b>	<b>471,154</b>	<b>(95,513)</b>	<b>2,922,377</b>	<b>3,355,570</b>	<b>433,193</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## POLICE DISTRICT FUND

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	258,527,396	68,241,426	257,064,225	1,463,171
	AB - FRINGE BENEFITS	197,730,814	132,235,737	198,172,394	(441,580)
	AC - WORKERS COMPENSATION	10,900,000	4,590,888	10,900,000	0
	BB - EQUIPMENT	979,916	40,672	979,916	0
	DD - GENERAL EXPENSES	5,641,285	2,392,644	5,641,285	0
	DE - CONTRACTUAL SERVICES	1,666,350	52,694	1,666,350	0
	DF - UTILITY COSTS	1,702,087	667,968	1,702,087	0
	HD - DEBT SERVICE CHARGEBACKS	1,128,108	0	1,128,108	0
	HF - INTER-DEPARTMENTAL CHARGES	24,751,430	0	24,751,430	0
<b>EXP Total</b>		<b>503,027,386</b>	<b>208,222,028</b>	<b>502,005,795</b>	<b>1,021,591</b>
REV	BC - PERMITS & LICENSES	4,478,430	1,413,977	4,478,430	0
	BD - FINES & FORFEITS	1,490,000	343,000	1,190,000	(300,000)
	BE - INVEST INCOME	50,000	475,995	650,000	600,000
	BF - RENTS & RECOVERIES	0	34,597	34,597	34,597
	BH - DEPT REVENUES	2,297,118	1,007,655	2,297,118	0
	BJ - INTERDEPT REVENUES	0	72,466	0	0
	BO - PAYMENT IN LIEU OF TAXES	16,758,082	8,379,041	16,758,082	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	1,305	1,305	1,305
	TL - PROPERTY TAX	477,953,756	477,953,750	477,953,756	0
<b>REV Total</b>		<b>503,027,386</b>	<b>489,681,786</b>	<b>503,363,288</b>	<b>335,902</b>

Projected Surplus / (Deficit)

1,357,493

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	23,473,241	16,337,652	7,135,589	112,156,539	68,241,426	43,915,114	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	AB	9,337,324	8,086,557	1,250,767	127,531,550	132,235,737	(4,704,187)	Pension allocation greater than budget, expected to be close to budget
	AC	908,334	1,005,946	(97,612)	4,386,635	4,590,888	(204,253)	Expected to be close to budget, timing difference
	BB	86,272	39,088	47,184	380,928	40,672	340,256	Equipment purchases later than plan
	DD	306,710	408,142	(101,432)	2,105,196	2,392,644	(287,448)	Gasoline Expense booked sooner than plan
	DE	123,900	10,000	113,900	621,950	52,694	569,256	Delay in Contract encumbrances
	DF	170,100	48,102	121,998	681,487	667,968	13,519	
<b>EXP Total</b>		<b>34,405,881</b>	<b>25,935,487</b>	<b>8,470,394</b>	<b>247,864,285</b>	<b>208,222,028</b>	<b>39,642,257</b>	
REV	BC	895,686	375,025	(520,661)	1,791,372	1,413,977	(377,395)	Alarm Permit Fees received slower than plan
	BD	149,000	94,875	(54,125)	596,000	343,000	(253,000)	Alarm Permit Fines posted slower than plan
	BE	5,000	7,446	2,446	20,000	475,995	455,995	Interest earning greater than plan due to higher cash balances and interest rates
	BF	0	28,558	28,558	1,040	34,597	33,557	Prior Year's Recoveries greater than plan
	BH	225,500	199,788	(25,712)	1,101,738	1,007,655	(94,083)	Village Fees received slower than plan
	BJ	0	72,466	72,466	0	72,466	72,466	
	BO	1,670,000	0	(1,670,000)	6,738,082	8,379,041	1,640,959	PILOTS received sooner than plan
	FA	0	1,305	1,305	0	1,305	1,305	
	TL	0	0	0	240,000,000	477,953,750	237,953,750	Property Tax booked sooner than plan
<b>REV Total</b>		<b>2,945,186</b>	<b>779,463</b>	<b>(2,165,723)</b>	<b>250,248,232</b>	<b>489,681,786</b>	<b>239,433,554</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## POLICE HEADQUARTER FUND

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	264,226,083	91,642,521	262,947,245	1,278,838
	AB - FRINGE BENEFITS	178,716,176	105,882,839	174,859,479	3,856,697
	AC - WORKERS COMPENSATION	6,900,000	2,478,632	6,900,000	0
	BB - EQUIPMENT	2,967,173	459,836	2,967,173	0
	DD - GENERAL EXPENSES	6,888,981	2,628,481	6,888,981	0
	DE - CONTRACTUAL SERVICES	21,230,558	9,192,365	21,230,558	0
	DF - UTILITY COSTS	1,929,407	691,687	1,929,407	0
	HD - DEBT SERVICE CHARGEBACKS	24,182,195	0	24,130,085	52,110
	HF - INTER-DEPARTMENTAL CHARGES	29,356,390	0	29,356,390	0
<b>EXP Total</b>		<b>536,396,963</b>	<b>212,976,362</b>	<b>531,209,319</b>	<b>5,187,644</b>
REV	BC - PERMITS & LICENSES	1,132,764	614,300	1,132,764	0
	BD - FINES & FORFEITS	23,500,000	8,291,997	21,500,000	(2,000,000)
	BE - INVEST INCOME	15,000	119,876	265,000	250,000
	BF - RENTS & RECOVERIES	48,000	46,485	48,000	0
	BH - DEPT REVENUES	24,342,707	7,959,036	22,342,707	(2,000,000)
	BJ - INTERDEPT REVENUES	13,312,539	289,289	13,312,539	0
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	4,468,942	8,937,883	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	75,000	80,161	80,161	5,161
	IF - INTERFUND TRANSFERS	165,591,280	0	165,591,280	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	750,000	325,900	750,000	0
	TL - PROPERTY TAX	275,106,705	275,103,871	275,106,705	0
	TX - SPECIAL TAXES	23,585,085	9,364,424	23,585,085	0
<b>REV Total</b>		<b>536,396,963</b>	<b>306,664,281</b>	<b>532,652,124</b>	<b>(3,744,839)</b>

Projected Surplus / (Deficit)

1,442,806

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	24,695,025	17,406,766	7,288,259	111,576,578	91,642,521	19,934,057	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	AB	9,754,236	9,050,656	703,580	107,912,674	105,882,839	2,029,834	
	AC	575,000	429,016	145,984	2,634,135	2,478,632	155,503	Spending slower than plan
	BB	288,500	18,597	269,903	1,163,950	459,836	704,115	Equipment purchases later than plan
	DD	767,000	741,055	25,945	3,017,916	2,628,481	389,435	Gasoline costs paid slower than plan
	DE	2,355,000	3,680,174	(1,325,174)	8,763,109	9,192,365	(429,256)	Contracts encumbered sooner than plan
	DF	150,000	38,486	111,514	772,755	691,687	81,068	Utility costs booked slower than plan
<b>EXP Total</b>		<b>38,584,761</b>	<b>31,364,750</b>	<b>7,220,011</b>	<b>235,841,117</b>	<b>212,976,362</b>	<b>22,864,755</b>	
REV	BC	110,000	127,350	17,350	458,645	614,300	155,655	Pistol Fees received sooner than plan
	BD	2,350,000	2,049,290	(300,710)	9,634,194	8,291,997	(1,342,197)	Public Safety Fee coming in slower than plan, projecting deficit
	BE	0	28,828	28,828	5,000	119,876	114,876	Interest earning greater than plan due to higher cash balances and interest rates
	BF	12,000	292	(11,708)	24,000	46,485	22,485	Prior Year's Recoveries greater than planned
	BH	2,340,000	2,293,975	(46,025)	9,725,506	7,959,036	(1,766,470)	Ambulance Fees lower than planned, projecting deficit
	BJ	0	289,289	289,289	0	289,289	289,289	Interfund booked sooner than plan
	BO	0	0	0	2,250,000	4,468,942	2,218,942	PILOTS received sooner than plan
	FA	0	55,530	55,530	25,000	80,161	55,161	State Aid received greater than plan
	SA	0	68,873	68,873	250,000	325,900	75,900	Federal Aid received sooner than plan
	TL	0	0	0	138,000,000	275,103,871	137,103,871	Full year of Property Tax booked in February, sooner than plan
	TX	3,000,000	1,722,819	(1,277,181)	11,085,084	9,364,424	(1,720,660)	Motor Vehicle Fee receipts slower than plan
<b>REV Total</b>		<b>7,812,000</b>	<b>6,636,245</b>	<b>(1,175,755)</b>	<b>171,457,429</b>	<b>306,664,281</b>	<b>135,206,852</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,425,493	2,620,078	8,340,223	85,270
	AB - FRINGE BENEFITS	7,539,363	3,435,122	7,300,011	239,352
	BB - EQUIPMENT	10,000	0	10,000	0
	DD - GENERAL EXPENSES	1,724,830	46,725	1,724,630	200
	DE - CONTRACTUAL SERVICES	75,052,848	71,099,336	75,052,848	0
	DF - UTILITY COSTS	9,020,793	2,395,494	9,020,793	0
	FF - INTEREST	7,526,883	1,014,144	7,526,883	0
	GG - PRINCIPAL	10,650,151	6,545,160	10,650,151	0
	HH - INTERFUND CHARGES	43,681,622	0	40,811,426	2,870,196
	OO - OTHER EXPENSES	358,500	0	358,500	0
<b>EXP Total</b>		<b>163,990,483</b>	<b>87,156,059</b>	<b>160,795,465</b>	<b>3,195,018</b>
REV	AA - OPENING FUND BALANCE	13,935,459	0	8,664,089	(5,271,370)
	BC - PERMITS & LICENSES	750,000	264,478	750,000	0
	BE - INVEST INCOME	105,000	1,712,016	1,862,017	1,757,017
	BF - RENTS & RECOVERIES	3,000,000	5,374	3,000,000	0
	BH - DEPT REVENUES	1,253,000	59,105	1,253,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	0	0	0
	IF - INTERFUND TRANSFERS	144,947,024	65,930,000	145,266,359	319,335
<b>REV Total</b>		<b>163,990,483</b>	<b>67,970,974</b>	<b>160,795,465</b>	<b>(3,195,018)</b>

Projected Surplus / (Deficit)

0

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	910,909	425,417	485,492	4,208,673	2,620,078	1,588,595	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	AB	579,791	496,946	82,845	3,568,766	3,435,122	133,644	
	BB	500	0	500	2,529	0	2,529	Equipment expense booked later than plan
	DD	124,068	9,783	114,285	934,477	46,725	887,752	Delay in diesel fuel purchases
	DE	364,709	70,817,423	(70,452,714)	10,421,774	71,099,336	(60,677,562)	Reversal of Prior Year's accrual and contract encumbrances sooner than plan
	DF	754,655	382,134	372,521	3,359,088	2,395,494	963,594	Delay in Fuel purchases
	FF	279,720	8,715	271,005	2,263,844	1,014,144	1,249,700	Interest payment lower than planned
	GG	1,725,160	1,725,160	0	6,545,160	6,545,160	0	
<b>EXP Total</b>		<b>4,739,512</b>	<b>73,865,577</b>	<b>(69,126,065)</b>	<b>31,304,311</b>	<b>87,156,059</b>	<b>(55,851,749)</b>	
REV	BC	63,000	68,321	5,321	297,890	264,478	(33,412)	Various Permit revenues less than plan
	BE	10,000	465,991	455,991	40,000	1,712,016	1,672,016	Interest earnings greater than plan due to higher cash balances and interest rates
	BF	0	5,522	5,522	0	5,374	5,374	Unbudgeted Recoveries
	BH	40,000	1,000	(39,000)	100,000	59,105	(40,895)	Waste Disposal revenues received slower than plan
	IF	0	0	0	70,000,000	65,930,000	(4,070,000)	Lower Property Tax transfer than planned
<b>REV Total</b>		<b>113,000</b>	<b>540,835</b>	<b>427,835</b>	<b>70,437,890</b>	<b>67,970,974</b>	<b>(2,466,916)</b>	

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# MAY 2023 MONTHLY FINANCIAL REPORT

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## AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	DD - GENERAL EXPENSES	100	-	100	-
	DE - CONTRACTUAL SERVICES	100	-	100	-
<b>EXP Total</b>		<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## AN – OFFICE OF ASIAN AFFAIRS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	537,592	85,957	459,669	77,923
	BB - EQUIPMENT	10,000	0	10,000	0
	DD - GENERAL EXPENSES	65,000	15,792	65,000	0
<b>EXP Total</b>		<b>612,592</b>	<b>101,749</b>	<b>534,669</b>	<b>77,923</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	47,668	16,564	31,104	180,086	85,957	94,129	Salary expense lower than plan due to vacant positions
	DD	0	0	0	20,000	15,792	4,208	Spending on General Expenses slower than planned
<b>EXP Total</b>		<b>47,668</b>	<b>16,564</b>	<b>31,104</b>	<b>200,086</b>	<b>101,749</b>	<b>98,337</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,203,375	2,163,106	6,089,655	113,720
	DD - GENERAL EXPENSES	251,000	74,331	251,000	0
<b>EXP Total</b>		<b>6,454,375</b>	<b>2,237,437</b>	<b>6,340,655</b>	<b>113,720</b>
REV	BF - RENTS & RECOVERIES	0	8	8	8
<b>REV Total</b>		<b>0</b>	<b>8</b>	<b>8</b>	<b>8</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	606,202	391,401	214,801	3,094,084	2,163,106	930,978	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	1,300	104	1,197	109,724	74,331	35,392	Delay in postage expense
<b>EXP Total</b>		<b>607,502</b>	<b>391,504</b>	<b>215,998</b>	<b>3,203,807</b>	<b>2,237,437</b>	<b>966,370</b>	
REV	BF	0	0	0	0	8	8	Unbudget Recoveries
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>8</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,169,494	4,402,476	12,664,665	504,829
	DD - GENERAL EXPENSES	1,083,100	277,265	1,083,100	(0)
	DE - CONTRACTUAL SERVICES	1,500,000	595,849	1,500,000	0
	OO - OTHER EXPENSES	30,000,000	29,667,291	30,000,000	0
<b>EXP Total</b>		<b>45,752,594</b>	<b>34,942,881</b>	<b>45,247,765</b>	<b>504,829</b>
REV	BH - DEPT REVENUES	50,145,000	7,881,578	23,045,000	(27,100,000)
<b>REV Total</b>		<b>50,145,000</b>	<b>7,881,578</b>	<b>23,045,000</b>	<b>(27,100,000)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,268,998	740,641	528,357	6,755,091	4,402,476	2,352,615	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	34,300	3,898	30,402	421,107	277,265	143,842	Office Supplies purchased later than planned
	DE	0	24,638	(24,638)	1,500,000	595,849	904,151	Contract encumbrances posted later than expected
	OO	600,000	14,494,527	(13,894,527)	2,453,978	29,667,291	(27,213,312)	Difficult to estimate timing of settlement payments
<b>EXP Total</b>		<b>1,903,298</b>	<b>15,263,704</b>	<b>(13,360,406)</b>	<b>11,130,176</b>	<b>34,942,881</b>	<b>(23,812,705)</b>	
REV	BH	3,661,500	1,849,436	(1,812,064)	14,057,499	7,881,578	(6,175,922)	Reduced receipt of GIS Tax Map fee, projecting deficit
<b>REV Total</b>		<b>3,661,500</b>	<b>1,849,436</b>	<b>(1,812,064)</b>	<b>14,057,499</b>	<b>7,881,578</b>	<b>(6,175,922)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## AT - COUNTY ATTORNEY

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,497,278	3,848,479	9,490,906	6,372
	BB - EQUIPMENT	10,000	1,313	10,000	0
	DD - GENERAL EXPENSES	805,473	217,971	805,473	0
	DE - CONTRACTUAL SERVICES	6,832,168	2,504,747	6,832,168	0
<b>EXP Total</b>		<b>17,144,919</b>	<b>6,572,510</b>	<b>17,138,547</b>	<b>6,372</b>
REV	BD - FINES & FORFEITS	610,000	86,429	610,000	0
	BF - RENTS & RECOVERIES	3,060,000	436,713	3,060,000	0
	BH - DEPT REVENUES	205,500	22,837	105,500	(100,000)
	BJ - INTERDEPT REVENUES	550,000	0	550,000	0
	BW - INTERFUND REVENUE	6,500	0	6,500	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	255,000	(24,043)	255,000	0
<b>REV Total</b>		<b>4,687,000</b>	<b>521,936</b>	<b>4,587,000</b>	<b>(100,000)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	961,140	662,835	298,305	4,670,013	3,848,479	821,534	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	0	888	(888)	4,000	1,313	2,687	
	DD	46,883	33,882	13,001	368,782	217,971	150,810	Education & Training Expense lower than planned
	DE	675,000	611,794	63,206	2,800,000	2,504,747	295,253	Delay in new contract encumbrances
<b>EXP Total</b>		<b>1,683,023</b>	<b>1,309,398</b>	<b>373,625</b>	<b>7,842,795</b>	<b>6,572,510</b>	<b>1,270,284</b>	
REV	BD	0	9,910	9,910	59,676	86,429	26,753	Forfeited Properties revenue received sooner than planned
	BF	425,000	0	(425,000)	550,000	436,713	(113,287)	Cash Recoveries slower than plan
	BH	9,167	8,059	(1,108)	46,861	22,837	(24,024)	Fees received less than plan
	FA	0	0	0	0	(24,043)	(24,043)	Reversal of prior year over accrual of Federal Aid
<b>REV Total</b>		<b>434,167</b>	<b>17,969</b>	<b>(416,198)</b>	<b>656,538</b>	<b>521,936</b>	<b>(134,602)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	(3,389,778)	1,466,015	128,219	(3,517,997)
	AB - FRINGE BENEFITS	0	0	0	0
	AC - WORKERS COMPENSATION	8,265,500	1,705,875	8,265,500	0
	BB - EQUIPMENT	27,500	0	27,500	0
	DD - GENERAL EXPENSES	165,825	39,196	165,825	0
	DE - CONTRACTUAL SERVICES	2,110,479	1,156,443	2,110,479	0
	GA - LOCAL GOVT ASST PROGRAM	91,130,190	22,421,100	92,697,388	(1,567,198)
	HD - DEBT SERVICE CHARGEBACKS	238,048,814	0	227,519,950	10,528,864
	HF - INTER-DEPARTMENTAL CHARGES	2,092,372	263,184	2,092,372	0
	HH - INTERFUND CHARGES	20,981,250	2,878,125	20,981,250	0
	JA - CONTINGENCIES RESERVE	0	(4,430,257)	0	0
	L9 - TRANSFER TO VARIOUS RESERVES	0	0	92,000,000	(92,000,000)
	LA - SALES TAX TRSF TO POLICE HQ FD	165,591,280	0	165,591,280	0
	NA - NCIFA EXPENDITURES	2,075,000	0	2,075,000	0
	OO - OTHER EXPENSES	105,229,781	34,790,116	102,179,755	3,050,026
<b>EXP Total</b>		<b>632,328,213</b>	<b>60,289,797</b>	<b>715,834,518</b>	<b>(83,506,305)</b>
REV	BD - FINES & FORFEITS	340,000	183,624	340,000	0
	BF - RENTS & RECOVERIES	12,340,000	2,462,145	6,000,000	(6,340,000)
	BG - REVENUE OFFSET TO EXPENSE	16,750,000	4,128,995	16,750,000	0
	BJ - INTERDEPT REVENUES	54,431,196	0	54,431,196	0
	BO - PAYMENT IN LIEU OF TAXES	27,283,836	12,948,536	25,521,637	(1,762,199)
	BS - OTB PROFITS	20,000,000	5,000,000	20,000,000	0
	BW - INTERFUND REVENUE	26,842,346	0	26,842,346	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	519,556	70,301	3,019,556	2,500,000
	TA - SALES TAX COUNTYWIDE	1,390,426,754	377,927,784	1,430,598,180	40,171,426
	TB - SALES TAX PART COUNTY	136,865,874	50,199,691	136,865,874	0
	TL - PROPERTY TAX	2,000,000	4,622,045	2,000,000	0
	TO - OTB 5% TAX	1,639,500	246,833	1,639,500	0
<b>REV Total</b>		<b>1,689,439,062</b>	<b>457,789,953</b>	<b>1,724,008,289</b>	<b>34,569,227</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	370,062	186,114	183,948	1,768,573	1,466,015	302,558	Salary expense lower than plan due to vacancies
	AB	0	0	0	(5,527,751)	0	(5,527,751)	Reversal of prior year's NHCC accrual now tracked in FBGEN dept, Plan to be corrected to incorporate changes
	AC	1,070,000	790,740	279,260	2,938,643	1,705,875	1,232,768	Worker's Compensation Claims paid slower than planned
	BB	2,500	0	2,500	7,500	0	7,500	Equipment purchases not yet made
	DD	6,000	1,687	4,313	46,616	39,196	7,420	General Expenses incurred slower than planned
	DE	250,000	0	250,000	1,620,000	1,156,443	463,557	Contracts encumbered slower than planned
	GA	23,305,000	22,009,202	1,295,798	23,305,000	22,421,100	883,900	
	HF	0	263,184	(263,184)	0	263,184	(263,184)	
	HH	0	0	0	3,200,000	2,878,125	321,875	Timing of NHCC debt service payment
	JA	0	0	0	0	(4,430,257)	4,430,257	No budget/no plan
	OO	5,750,000	4,306,481	1,443,519	34,586,785	34,790,116	(203,331)	
<b>EXP Total</b>		<b>30,753,562</b>	<b>27,557,407</b>	<b>3,196,155</b>	<b>61,945,367</b>	<b>60,289,797</b>	<b>1,655,570</b>	
REV	BD	25,000	0	(25,000)	108,100	183,624	75,524	Fines received sooner than planned
	BF	96,000	341,557	245,557	213,767	2,462,145	2,248,378	Recoveries received sooner than planned
	BG	2,200,000	0	(2,200,000)	4,700,000	4,128,995	(571,005)	Tuition reimbursements received slower than planned
	BO	2,000,000	2,707,124	707,124	12,476,332	12,948,536	472,204	PILOTS received sooner than planned
	BS	0	5,000,000	5,000,000	0	5,000,000	5,000,000	VLT revenue received sooner than planned
	SA	0	70,301	70,301	0	70,301	70,301	State Aid received sooner than planned
	TA	10,000,000	105,639,240	95,639,240	310,000,000	377,927,784	67,927,784	Timing difference in Sales Tax receipts
	TB	8,000,000	8,338,912	338,912	28,000,000	50,199,691	22,199,691	Timing difference in posting of deferred Sales Tax
	TL	0	0	0	2,000,000	4,622,045	2,622,045	Property Tax allocation will occur at year end
	TO	87,500	87,187	(313)	257,500	246,833	(10,667)	
<b>REV Total</b>		<b>22,408,500</b>	<b>122,184,320</b>	<b>99,775,820</b>	<b>357,755,698</b>	<b>457,789,953</b>	<b>100,034,254</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,234,829	643,949	2,083,078	151,751
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	148,284	14,681	148,284	0
	DE - CONTRACTUAL SERVICES	175,000	22,750	175,000	0
<b>EXP Total</b>		<b>2,563,113</b>	<b>681,380</b>	<b>2,411,362</b>	<b>151,751</b>
REV	BC - PERMITS & LICENSES	4,650,000	2,538,925	4,650,000	0
	BD - FINES & FORFEITS	1,575,000	147,926	1,075,000	(500,000)
	BF - RENTS & RECOVERIES	100,000	1,116	100,000	0
	BH - DEPT REVENUES	200	0	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	45,000	0
<b>REV Total</b>		<b>6,370,200</b>	<b>2,687,967</b>	<b>5,870,200</b>	<b>(500,000)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	206,698	113,227	93,471	1,120,786	643,949	476,838	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	0	0	0	1,300	0	1,300	Equipment purchases slower than plan
	DD	7,100	1,027	6,073	36,845	14,681	22,163	General Expenses incurred slower than plan
	DE	16,250	646	15,604	53,900	22,750	31,150	Contracts encumbered slower than plan
<b>EXP Total</b>		<b>230,048</b>	<b>114,900</b>	<b>115,148</b>	<b>1,212,831</b>	<b>681,380</b>	<b>531,451</b>	
REV	BC	708,494	677,350	(31,144)	2,272,768	2,538,925	266,157	Weights and Measures Fees received sooner than plan
	BD	160,000	39,806	(120,194)	525,050	147,926	(377,124)	Revenues receipts lower than plan
	BF	0	0	0	0	1,116	1,116	Unbudgeted Prior Years' Recoveries
	SA	0	0	0	11,250	0	(11,250)	Delay in receiving State Aid
<b>REV Total</b>		<b>868,494</b>	<b>717,156</b>	<b>(151,338)</b>	<b>2,809,068</b>	<b>2,687,967</b>	<b>(121,101)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	120,514,024	45,976,802	120,453,882	60,142
	AC - WORKERS COMPENSATION	8,732,000	3,480,133	8,732,000	0
	BB - EQUIPMENT	190,207	11,608	190,207	0
	DD - GENERAL EXPENSES	3,806,691	2,294,825	4,106,691	(300,000)
	DE - CONTRACTUAL SERVICES	26,037,304	14,730,910	26,037,304	0
	DF - UTILITY COSTS	2,083,926	922,130	2,083,926	0
<b>EXP Total</b>		<b>161,364,152</b>	<b>67,416,409</b>	<b>161,604,010</b>	<b>(239,858)</b>
REV	BD - FINES & FORFEITS	13,000	0	13,000	0
	BF - RENTS & RECOVERIES	0	334,196	334,196	334,196
	BG - REVENUE OFFSET TO EXPENSE	200,000	50,000	200,000	0
	BH - DEPT REVENUES	1,700,000	614,069	1,700,000	0
	BJ - INTERDEPT REVENUES	150,000	19,754	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	3,250,400	293,357	3,250,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	343,494	1,076,981	1,161,965	818,471
<b>REV Total</b>		<b>5,656,894</b>	<b>2,388,357</b>	<b>6,809,561</b>	<b>1,152,667</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	9,798,761	7,892,731	1,906,030	61,044,011	45,976,802	15,067,208	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	AC	892,500	849,725	42,775	4,427,850	3,480,133	947,717	Timing difference in posting claims
	BB	20,000	6,950	13,050	98,172	11,608	86,564	Delay in spending on equipment
	DD	240,647	409,531	(168,884)	1,689,753	2,294,825	(605,072)	Higher food costs and unplanned necessary repair/maintenance expenses; board transfer requested
	DE	193,000	227,402	(34,402)	15,462,101	14,730,910	731,191	
	DF	66,900	12	66,888	889,600	922,130	(32,530)	
<b>EXP Total</b>		<b>11,211,808</b>	<b>9,386,351</b>	<b>1,825,457</b>	<b>83,611,487</b>	<b>67,416,409</b>	<b>16,195,078</b>	
REV	BF	0	0	0	1,553	334,196	332,643	Disencumbrance of prior years' encumbrances and POs no longer needed
	BG	0	0	0	50,000	50,000	0	
	BH	272,000	145,378	(126,622)	649,740	614,069	(35,671)	Timing difference in booking of Sheriffs' fees
	BJ	0	5,180	5,180	14,000	19,754	5,754	
	FA	90,000	52,140	(37,860)	696,734	293,357	(403,377)	Reimbursement for Federal inmates slower than planned
	SA	0	1,070,879	1,070,879	120,000	1,076,981	956,981	Unplanned receipt of Raise the Age State Reimbursement
<b>REV Total</b>		<b>362,000</b>	<b>1,273,578</b>	<b>911,578</b>	<b>1,532,028</b>	<b>2,388,357</b>	<b>856,329</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## CE - COUNTY EXECUTIVE

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,650,762	543,055	1,650,762	0
	BB - EQUIPMENT	1,500	0	1,500	0
	DD - GENERAL EXPENSES	82,500	32,443	82,500	0
	DE - CONTRACTUAL SERVICES	70,000	0	70,000	0
<b>EXP Total</b>		<b>1,804,762</b>	<b>575,498</b>	<b>1,804,762</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	175,792	98,361	77,431	667,865	543,055	124,810	Salary expense lower due to vacancies
	DD	25,400	361	25,039	39,230	32,443	6,787	Miscellaneous Supplies & Expenses were incurred slower than originally anticipated
<b>EXP Total</b>		<b>201,192</b>	<b>98,722</b>	<b>102,470</b>	<b>707,095</b>	<b>575,498</b>	<b>131,597</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,459,700	588,847	1,459,700	(0)
<b>EXP Total</b>		<b>1,459,700</b>	<b>588,847</b>	<b>1,459,700</b>	<b>(0)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	161,617	153,902	7,715	603,745	588,847	14,898	
<b>EXP Total</b>		<b>161,617</b>	<b>153,902</b>	<b>7,715</b>	<b>603,745</b>	<b>588,847</b>	<b>14,898</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## CL - COUNTY CLERK

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,076,204	2,282,915	6,798,224	277,980
	BB - EQUIPMENT	117,500	19,686	117,500	0
	DD - GENERAL EXPENSES	245,500	71,943	245,500	0
	DE - CONTRACTUAL SERVICES	837,480	538,048	837,480	0
<b>EXP Total</b>		<b>8,276,684</b>	<b>2,912,592</b>	<b>7,998,704</b>	<b>277,980</b>
REV	BD - FINES & FORFEITS	50,000	5,500	50,000	0
	BF - RENTS & RECOVERIES	1,000	150,502	150,503	149,503
	BH - DEPT REVENUES	50,102,320	13,545,929	39,556,120	(10,546,200)
<b>REV Total</b>		<b>50,153,320</b>	<b>13,701,931</b>	<b>39,756,623</b>	<b>(10,396,697)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	480,507	393,127	87,380	3,184,042	2,282,915	901,127	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	60,000	11,516	48,484	60,464	19,686	40,778	Purchase of equipment slower than planned
	DD	87,175	1,717	85,458	142,494	71,943	70,551	Purchase of supplies slower than planned
	DE	0	9,203	(9,203)	551,480	538,048	13,432	Contracts encumbered slower than planned
<b>EXP Total</b>		<b>627,682</b>	<b>415,564</b>	<b>212,118</b>	<b>3,938,480</b>	<b>2,912,592</b>	<b>1,025,888</b>	
REV	BD	2,500	75	(2,425)	10,000	5,500	(4,500)	Fines received slower planned
	BF	500	0	(500)	3,624	150,502	146,878	Prior Years' Recoveries greater than plan
	BH	4,175,194	3,025,804	(1,149,390)	16,692,064	13,545,929	(3,146,135)	Decrease in volume related to Mortgage and Deed recordings, projecting deficit
<b>REV Total</b>		<b>4,178,194</b>	<b>3,025,879</b>	<b>(1,152,315)</b>	<b>16,705,688</b>	<b>13,701,931</b>	<b>(3,003,757)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,037,515	3,308,665	8,865,972	171,543
	BB - EQUIPMENT	4,500	330	4,500	0
	DD - GENERAL EXPENSES	61,620	36,910	61,620	0
	DE - CONTRACTUAL SERVICES	948,000	110,000	948,000	0
<b>EXP Total</b>		<b>10,051,635</b>	<b>3,455,905</b>	<b>9,880,092</b>	<b>171,543</b>
REV	BF - RENTS & RECOVERIES	45,271	11,056	45,271	0
	BH - DEPT REVENUES	11,194	4,154	11,194	0
<b>REV Total</b>		<b>56,465</b>	<b>15,210</b>	<b>56,465</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	905,449	582,934	322,515	4,416,779	3,308,665	1,108,114	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	2,500	0	2,500	4,830	330	4,500	Delay in spending on equipment
	DD	5,600	7,593	(1,993)	35,050	36,910	(1,860)	
	DE	126,150	0	126,150	487,100	110,000	377,100	Timing difference in posting financial contracts
<b>EXP Total</b>		<b>1,039,699</b>	<b>590,527</b>	<b>449,172</b>	<b>4,943,759</b>	<b>3,455,905</b>	<b>1,487,854</b>	
REV	BF	0	1,532	1,532	545	11,056	10,511	Disencumbrance of prior years' no longer needed encumbrances and POs
	BH	0	1,071	1,071	3,010	4,154	1,144	
<b>REV Total</b>		<b>0</b>	<b>2,603</b>	<b>2,603</b>	<b>3,555</b>	<b>15,210</b>	<b>11,655</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## CS - CIVIL SERVICE

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,617,496	1,934,122	5,441,094	176,402
	BB - EQUIPMENT	50,000	0	50,000	0
	DD - GENERAL EXPENSES	360,400	43,088	360,400	0
	DE - CONTRACTUAL SERVICES	20,000	0	0	20,000
<b>EXP Total</b>		<b>6,047,896</b>	<b>1,977,211</b>	<b>5,851,494</b>	<b>196,402</b>
REV	BF - RENTS & RECOVERIES	0	306	306	306
	BH - DEPT REVENUES	2,522,600	110,397	2,522,600	0
<b>REV Total</b>		<b>2,522,600</b>	<b>110,704</b>	<b>2,522,906</b>	<b>306</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	398,316	326,711	71,605	2,564,125	1,934,122	630,003	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	8,207	484	7,723	49,738	43,088	6,649	
<b>EXP Total</b>		<b>406,523</b>	<b>327,195</b>	<b>79,328</b>	<b>2,613,863</b>	<b>1,977,211</b>	<b>636,652</b>	
REV	BF	0	0	0	0	306	306	Unbudgeted disencumbrance of prior years' expenses
	BH	1,276,800	45,858	(1,230,942)	1,602,325	110,397	(1,491,928)	Delay in posting Examination Fees
<b>REV Total</b>		<b>1,276,800</b>	<b>45,858</b>	<b>(1,230,942)</b>	<b>1,602,325</b>	<b>110,704</b>	<b>(1,491,622)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## CT - COURTS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	832,400	174,970	832,400	0
<b>EXP Total</b>		<b>832,400</b>	<b>174,970</b>	<b>832,400</b>	<b>0</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	780,160	93,965	780,160	0
<b>REV Total</b>		<b>780,160</b>	<b>93,965</b>	<b>780,160</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	40,000	32,179	7,821	360,000	174,970	185,030	Lower expense due to continued attrition
<b>EXP Total</b>		<b>40,000</b>	<b>32,179</b>	<b>7,821</b>	<b>360,000</b>	<b>174,970</b>	<b>185,030</b>	
REV	SA	190,000	0	(190,000)	190,000	93,965	(96,035)	Delay in State Aid reimbursement
<b>REV Total</b>		<b>190,000</b>	<b>0</b>	<b>(190,000)</b>	<b>190,000</b>	<b>93,965</b>	<b>(96,035)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## CV - OFFICE OF CRIME VICTIMS ADVOCATE

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	402,000	151,142	397,418	4,582
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	89,000	16,868	89,000	0
	DE - CONTRACTUAL SERVICES	110,000	0	110,000	0
<b>EXP Total</b>		<b>602,000</b>	<b>168,009</b>	<b>597,418</b>	<b>4,582</b>
REV	BF - RENTS & RECOVERIES	0	833	833	833
<b>REV Total</b>		<b>0</b>	<b>833</b>	<b>833</b>	<b>833</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	42,793	29,664	13,129	165,947	151,142	14,806	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	0	843	(843)	27,250	16,868	10,382	Delayed spending on supplies
	DE	0	0	0	25,000	0	25,000	Delay in encumbering contracts
<b>EXP Total</b>		<b>42,793</b>	<b>30,507</b>	<b>12,286</b>	<b>218,197</b>	<b>168,009</b>	<b>50,188</b>	
REV	BF	0	0	0	0	833	833	Unbudgeted Prior Year's Recovery
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>833</b>	<b>833</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	52,016,017	19,269,678	51,009,823	1,006,194
	BB - EQUIPMENT	758,000	68,565	758,000	0
	DD - GENERAL EXPENSES	1,921,500	406,036	1,921,500	0
	DE - CONTRACTUAL SERVICES	2,459,234	779,051	2,459,234	0
<b>EXP Total</b>		<b>57,154,751</b>	<b>20,523,329</b>	<b>56,148,557</b>	<b>1,006,194</b>
REV	BF - RENTS & RECOVERIES	0	258,232	258,232	258,232
	BH - DEPT REVENUES	1,000	1,856	1,856	856
	BJ - INTERDEPT REVENUES	500,000	0	500,000	0
	BW - INTERFUND REVENUE	275,000	0	275,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	111,860	24,385	111,860	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,793	277,940	277,940	201,147
<b>REV Total</b>		<b>964,653</b>	<b>562,413</b>	<b>1,424,888</b>	<b>460,235</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	3,677,067	3,215,930	461,137	21,538,988	19,269,678	2,269,310	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	42,500	19,100	23,400	241,397	68,565	172,832	Delay in purchasing equipment
	DD	154,620	74,120	80,500	646,429	406,036	240,394	General Expenses booked slower than plan
	DE	135,000	138,603	(3,603)	995,892	779,051	216,841	Contracts encumbered slower than plan
<b>EXP Total</b>		<b>4,009,187</b>	<b>3,447,753</b>	<b>561,434</b>	<b>23,422,706</b>	<b>20,523,329</b>	<b>2,899,377</b>	
REV	BF	0	450	450	0	258,232	258,232	Receipt of unbudgeted Recoveries
	BH	0	160	160	558	1,856	1,298	Receipt of unbudgeted Recoveries
	FA	0	24,385	24,385	23,500	24,385	885	
	SA	0	0	0	0	277,940	277,940	Discovery revenue not budgeted
<b>REV Total</b>		<b>0</b>	<b>24,995</b>	<b>24,995</b>	<b>24,058</b>	<b>562,413</b>	<b>538,355</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	23,204,663	6,146,308	22,284,518	920,145
	BB - EQUIPMENT	71,000	25,240	71,000	0
	DD - GENERAL EXPENSES	4,328,688	1,138,812	4,328,688	0
	DE - CONTRACTUAL SERVICES	817,500	149,216	817,500	0
<b>EXP Total</b>		<b>28,421,851</b>	<b>7,459,577</b>	<b>27,501,706</b>	<b>920,145</b>
REV	BF - RENTS & RECOVERIES	150,000	649,915	649,915	499,915
	BH - DEPT REVENUES	40,000	6,752	40,000	0
<b>REV Total</b>		<b>190,000</b>	<b>656,667</b>	<b>689,915</b>	<b>499,915</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,308,829	936,109	372,720	8,397,527	6,146,308	2,251,219	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	11,200	2,031	9,169	15,069	25,240	(10,171)	Election/Voting equipment purchased sooner than planned
	DD	355,669	177,819	177,850	1,900,962	1,138,812	762,150	Postage and Copying expenses paid slower than plan
	DE	0	0	0	655,625	149,216	506,409	Contracts encumbered later than planned
<b>EXP Total</b>		<b>1,675,698</b>	<b>1,115,959</b>	<b>559,739</b>	<b>10,969,183</b>	<b>7,459,577</b>	<b>3,509,606</b>	
REV	BF	5,500	493,702	488,202	36,100	649,915	613,815	Unbudgeted Recoveries booked
	BH	2,145	4,517	2,372	2,500	6,752	4,252	Department revenues received sooner than planned
<b>REV Total</b>		<b>7,645</b>	<b>498,219</b>	<b>490,574</b>	<b>38,600</b>	<b>656,667</b>	<b>618,067</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,120,743	413,822	1,119,584	1,159
	DD - GENERAL EXPENSES	32,985	1,982	32,985	0
	HH - INTERFUND CHARGES	630,902	(527,010)	630,902	0
<b>EXP Total</b>		<b>1,784,630</b>	<b>(111,207)</b>	<b>1,783,471</b>	<b>1,159</b>
REV	BF - RENTS & RECOVERIES	0	69	69	69
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	480,012	0	480,012	0
<b>REV Total</b>		<b>480,012</b>	<b>69</b>	<b>480,081</b>	<b>69</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	105,147	75,110	30,037	484,673	413,822	70,851	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	6,250	156,222	(149,972)	22,354	1,982	20,372	Timing difference in spending on clothing and uniform supplies
	HH	315,902	0	315,902	315,902	(527,010)	842,912	Reversal of prior year College Tuition Reimbursement for volunteer firefighters accrual
<b>EXP Total</b>		<b>427,299</b>	<b>231,332</b>	<b>195,967</b>	<b>822,929</b>	<b>(111,207)</b>	<b>934,135</b>	
REV	BF	0	0	0	0	69	69	Disencumbrance of prior years' no longer needed encumbrances and POs
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69</b>	<b>69</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## FB - FRINGE BENEFIT

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	290,563,348	133,748,761	290,526,452	36,896
<b>EXP Total</b>		<b>290,563,348</b>	<b>133,748,761</b>	<b>290,526,452</b>	<b>36,896</b>
REV	BF - RENTS & RECOVERIES	0	10,507	10,507	10,507
	BG - REVENUE OFFSET TO EXPENSE	2,100,000	0	2,100,000	0
<b>REV Total</b>		<b>2,100,000</b>	<b>10,507</b>	<b>2,110,507</b>	<b>10,507</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	18,352,803	16,104,704	2,248,099	164,549,439	133,748,761	30,800,678	Pension expense allocation less than plan, NHCC retiree expenses not yet posted. Year end expected to be less than budget.
<b>EXP Total</b>		<b>18,352,803</b>	<b>16,104,704</b>	<b>2,248,099</b>	<b>164,549,439</b>	<b>133,748,761</b>	<b>30,800,678</b>	
REV	BF	0	3,840	3,840	0	10,507	10,507	Receipt of unbudgeted revenue
	BG	0	0	0	250,000	0	(250,000)	Revenue allocation will occur at year end. Plan to be corrected.
<b>REV Total</b>		<b>0</b>	<b>3,840</b>	<b>3,840</b>	<b>250,000</b>	<b>10,507</b>	<b>(239,493)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	18,497,670	6,625,952	18,357,435	140,235
	BB - EQUIPMENT	59,597	0	59,597	0
	DD - GENERAL EXPENSES	746,663	99,002	746,662	1
	DE - CONTRACTUAL SERVICES	479,759	(69,924)	479,759	0
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,316,138	0	5,316,138	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	150,000,000	104,194,138	161,033,360	(11,033,360)
<b>EXP Total</b>		<b>180,099,827</b>	<b>110,849,168</b>	<b>190,992,951</b>	<b>(10,893,124)</b>
REV	BC - PERMITS & LICENSES	6,245,000	2,846,619	6,245,000	0
	BD - FINES & FORFEITS	300,000	40,450	250,000	(50,000)
	BF - RENTS & RECOVERIES	400,000	2,000,665	2,296,892	1,896,892
	BH - DEPT REVENUES	4,701,000	3,189,982	7,820,294	3,119,294
	BW - INTERFUND REVENUE	57,516	883	57,516	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	89,356,000	13,033,735	93,921,000	4,565,000
<b>REV Total</b>		<b>101,059,516</b>	<b>21,112,335</b>	<b>110,590,702</b>	<b>9,531,186</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,150,417	957,274	193,143	8,635,564	6,625,952	2,009,613	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	7,000	0	7,000	15,000	0	15,000	Delay in Equipment purchases
	DD	45,180	50,842	(5,662)	313,704	99,002	214,702	Reversal of prior year's accrual, delay in incurring General Expenses
	DE	23,500	8,000	15,500	396,500	(69,924)	466,424	Delay in contract encumbrances
	PP	16,940,300	3,098,677	13,841,623	148,043,785	104,194,138	43,849,647	Delay in encumbering Pre-School and Early Intervention expenses
<b>EXP Total</b>		<b>18,166,397</b>	<b>4,114,793</b>	<b>14,051,604</b>	<b>157,404,553</b>	<b>110,849,168</b>	<b>46,555,386</b>	
REV	BC	572,400	716,099	143,699	2,567,128	2,846,619	279,491	Revenues received sooner than plan
	BD	8,500	5,975	(2,525)	97,700	40,450	(57,250)	Fines & Forfeits received less than plan
	BF	24,000	80	(23,920)	86,054	2,000,665	1,914,611	Prior Year & Vendor Recoveries greater than budget
	BH	270,025	28,568	(241,457)	2,136,081	3,189,982	1,053,902	Medicaid Fees received greater than plan & budget
	BW	0	0	0	10,000	883	(9,117)	Delay in interfund journal entry relative to plan
	SA	2,296,000	(32,400,269)	(34,696,269)	16,111,000	13,033,735	(3,077,265)	State Aid reimbursement slower relative to plan
<b>REV Total</b>		<b>3,170,925</b>	<b>(31,649,547)</b>	<b>(34,820,472)</b>	<b>21,007,963</b>	<b>21,112,335</b>	<b>104,372</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## HI - HOUSING & COMMUNITY DEVELOPMENT

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,280,675	453,335	1,280,087	588
	DD - GENERAL EXPENSES	5,000	0	5,000	0
<b>EXP Total</b>		<b>1,285,675</b>	<b>453,335</b>	<b>1,285,087</b>	<b>588</b>
REV	BF - RENTS & RECOVERIES	0	66,762	67,762	67,762
	BG - REVENUE OFFSET TO EXPENSE	154,000	38,652	154,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	370,750	0	370,750	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	111,225	0	111,225	0
<b>REV Total</b>		<b>635,975</b>	<b>105,414</b>	<b>703,737</b>	<b>67,762</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	90,794	93,185	(2,391)	426,420	453,335	(26,914)	Salary expenses to be at budgeted amount by year end.
	DD	200	0	200	800	0	800	Delay in General Expense spending
<b>EXP Total</b>		<b>90,994</b>	<b>93,185</b>	<b>(2,191)</b>	<b>427,220</b>	<b>453,335</b>	<b>(26,114)</b>	
REV	BF	0	0	0	66,762	66,762	0	
	BG	5,000	29,332	24,332	22,000	38,652	16,652	Revenue received sooner than planned
<b>REV Total</b>		<b>5,000</b>	<b>29,332</b>	<b>24,332</b>	<b>88,762</b>	<b>105,414</b>	<b>16,652</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	560,588	191,069	551,396	9,192
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	47,004	6,501	47,004	0
<b>EXP Total</b>		<b>612,592</b>	<b>197,569</b>	<b>603,400</b>	<b>9,192</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	51,367	35,439	15,928	300,130	191,069	109,062	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	3,416	94	3,322	19,735	6,501	13,234	Miscellaneous Supply purchases lower than plan
<b>EXP Total</b>		<b>54,783</b>	<b>35,533</b>	<b>19,250</b>	<b>319,865</b>	<b>197,569</b>	<b>122,296</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,648,240	2,034,351	5,646,928	1,312
	BB - EQUIPMENT	34,161	130	34,161	0
	DD - GENERAL EXPENSES	3,107,033	(324,013)	3,107,033	0
	DE - CONTRACTUAL SERVICES	30,595,812	21,187,076	30,595,812	0
	HF - INTER-DEPARTMENTAL CHARGES	3,845,752	0	3,845,752	0
<b>EXP Total</b>		<b>43,230,998</b>	<b>22,897,543</b>	<b>43,229,686</b>	<b>1,312</b>
REV	BD - FINES & FORFEITS	16,500	14,038	16,500	0
	BF - RENTS & RECOVERIES	20,000	2,328,039	2,328,039	2,308,039
	BH - DEPT REVENUES	0	12,500	12,500	12,500
	BJ - INTERDEPT REVENUES	100,000	0	100,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,894,389	508,474	4,894,389	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,842,463	1,277,364	10,842,463	0
<b>REV Total</b>		<b>15,873,352</b>	<b>4,140,414</b>	<b>18,193,891</b>	<b>2,320,539</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	541,817	353,968	187,849	2,753,792	2,034,351	719,442	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	500	0	500	3,000	130	2,870	Delay in spending on Equipment
	DD	250,000	1,891	248,109	1,070,442	(324,013)	1,394,455	Timing difference in booking Court Remands and prior year accrual reversal
	DE	2,458,000	7,193,778	(4,735,778)	12,562,768	21,187,076	(8,624,308)	Timing difference in Program Agencies contract encumbrances
<b>EXP Total</b>		<b>3,250,317</b>	<b>7,549,637</b>	<b>(4,299,320)</b>	<b>16,390,002</b>	<b>22,897,543</b>	<b>(6,507,541)</b>	
REV	BD	0	4,933	4,933	6,295	14,038	7,743	
	BF	0	7,496	7,496	7,218	2,328,039	2,320,821	Disencumbrance of prior years' no longer needed encumbrances and POs greater than Budget
	BH	0	0	0	0	12,500	12,500	Unbudgeted Miscellaneous Receipts
	FA	0	0	0	1,200,000	508,474	(691,526)	Timing difference in NYS Pass Thru Fed Funds
	SA	0	0	0	2,500,000	1,277,364	(1,222,636)	Timing difference in the receipt of State Aid reimbursement
<b>REV Total</b>		<b>0</b>	<b>12,428</b>	<b>12,428</b>	<b>3,713,513</b>	<b>4,140,414</b>	<b>426,901</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	11,795,415	4,323,108	11,456,762	338,653
	DD - GENERAL EXPENSES	3,801,750	704,971	3,801,750	0
	DE - CONTRACTUAL SERVICES	23,275,118	10,254,673	23,275,118	0
	DF - UTILITY COSTS	3,714,719	1,325,370	3,714,719	0
<b>EXP Total</b>		<b>42,587,002</b>	<b>16,608,123</b>	<b>42,248,349</b>	<b>338,653</b>
REV	BF - RENTS & RECOVERIES	0	358,718	358,718	358,718
	BH - DEPT REVENUES	2,000	18,182	18,182	16,182
	BJ - INTERDEPT REVENUES	10,798,516	0	10,798,516	0
<b>REV Total</b>		<b>10,800,516</b>	<b>376,900</b>	<b>11,175,416</b>	<b>374,900</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY		YTD		Explanation
				Variance	YTD Plan	YTD Cur Oblig	Variance	
EXP	AA	1,142,727	727,357	415,370	5,969,070	4,323,108	1,645,962	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	375,000	79,570	295,430	1,136,886	704,971	431,915	Timing difference in Equipment Maintenance and Rental spending
	DE	4,017,253	3,702,729	314,524	9,208,899	10,254,673	(1,045,774)	Software Contracts encumbered greater than planned due to additional cyber security contract; board transfer completed
	DF	575,800	409,993	165,807	1,884,213	1,325,370	558,843	Slower spending on cellular phone charges
<b>EXP Total</b>		<b>6,110,780</b>	<b>4,919,649</b>	<b>1,191,131</b>	<b>18,199,069</b>	<b>16,608,123</b>	<b>1,590,945</b>	
REV	BF	0	0	0	0	358,718	358,718	Unbudgeted disencumbrance of prior years' no longer needed encumbrances
	BH	0	0	0	15,552	18,182	2,630	Miscellaneous Receipts received greater than planned
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15,552</b>	<b>376,900</b>	<b>361,348</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## LE - COUNTY LEGISLATURE

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,210,456	3,547,226	9,210,457	(1)
	BB - EQUIPMENT	58,358	4,541	58,358	0
	DD - GENERAL EXPENSES	1,862,603	509,151	1,862,603	0
	DE - CONTRACTUAL SERVICES	1,207,000	713,580	1,207,000	0
<b>EXP Total</b>		<b>12,338,417</b>	<b>4,774,499</b>	<b>12,338,418</b>	<b>(1)</b>
REV	BH - DEPT REVENUES	0	266	266	266
<b>REV Total</b>		<b>0</b>	<b>266</b>	<b>266</b>	<b>266</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	980,500	624,662	355,838	3,639,995	3,547,226	92,768	Salary expense lower due to vacancies
	BB	0	2,455	(2,455)	12,086	4,541	7,545	Equipment spending slower than plan
	DD	30,500	24,371	6,129	1,035,199	509,151	526,048	Timing difference in posting Postage expenses
	DE	0	0	0	800,000	713,580	86,420	Timing difference in posting Contract encumbrances
<b>EXP Total</b>		<b>1,011,000</b>	<b>651,488</b>	<b>359,512</b>	<b>5,487,280</b>	<b>4,774,499</b>	<b>712,781</b>	
REV	BH	0	0	0	0	266	266	Receipt of unbudgeted Miscellaneous Receipts
<b>Rev Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266</b>	<b>266</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	636,513	260,334	636,513	0
	DD - GENERAL EXPENSES	7,500	1,500	7,500	0
	DE - CONTRACTUAL SERVICES	450,000	26,775	450,000	0
<b>EXP Total</b>		<b>1,094,013</b>	<b>288,609</b>	<b>1,094,013</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	65,402	43,769	21,633	264,681	260,334	4,346	Timing difference in plan but overall salaries are expected to be within the approved budget
	DD	100	0	100	2,200	1,500	700	General Expenses incurred slower than plan
	DE	40,000	8,925	31,075	161,950	26,775	135,175	Contracts encumbered slower than planned
<b>EXP Total</b>		<b>105,502</b>	<b>52,694</b>	<b>52,808</b>	<b>428,831</b>	<b>288,609</b>	<b>140,221</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,133,020	366,433	1,133,020	(0)
	AB - FRINGE BENEFITS	0	20	0	0
	BB - EQUIPMENT	25,000	0	25,000	0
	DD - GENERAL EXPENSES	60,000	7,355	60,000	0
<b>EXP Total</b>		<b>1,218,020</b>	<b>373,808</b>	<b>1,218,020</b>	<b>(0)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	110,345	73,939	36,406	387,303	366,433	20,870	Salary expenses incurred slower than plan
	AB	0	20	(20)	0	20	(20)	Posted to operating department in error, it should have been posted to General Fund Fringe Benefits department, will be corrected in June
	BB	5,000	0	5,000	20,000	0	20,000	Slower than expected spending on Equipment
	DD	1,000	0	1,000	16,000	7,355	8,645	Slower than expected spending on Supplies
<b>EXP Total</b>		<b>116,345</b>	<b>73,959</b>	<b>42,386</b>	<b>423,303</b>	<b>373,808</b>	<b>49,495</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## ME - MEDICAL EXAMINER

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	11,539,848	3,813,922	11,538,234	1,614
	BB - EQUIPMENT	123,997	29,919	123,997	0
	DD - GENERAL EXPENSES	848,085	481,577	848,085	0
	DE - CONTRACTUAL SERVICES	50,000	40,700	50,000	0
<b>EXP Total</b>		<b>12,561,930</b>	<b>4,366,118</b>	<b>12,560,316</b>	<b>1,614</b>
REV	BF - RENTS & RECOVERIES	0	8,535	8,536	8,536
	BH - DEPT REVENUES	25,000	8,863	25,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	21,386	21,386	21,386
<b>REV Total</b>		<b>25,000</b>	<b>38,785</b>	<b>54,922</b>	<b>29,922</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	776,146	667,654	108,492	5,093,045	3,813,922	1,279,123	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	2,879	2,983	(104)	57,258	29,919	27,338	Spending on equipment slower than plan
	DD	89,485	185,687	(96,202)	413,341	481,577	(68,235)	Miscellaneous expenses sooner than plan
	DE	0	0	0	21,250	40,700	(19,450)	Contract encumbered sooner than plan
<b>EXP Total</b>	<b>DE</b>	<b>868,510</b>	<b>856,324</b>	<b>12,186</b>	<b>5,584,894</b>	<b>4,366,118</b>	<b>1,218,776</b>	
REV	BF	0	0	0	523	8,535	8,013	Rents and Prior Year's Recoveries booked greater than plan
	BH	2,200	5,153	2,953	9,451	8,863	(588)	Medicaid Fees received slower than plan
	SA	0	0	0	0	21,386	21,386	Unbudgeted State Aid received
<b>REV Total</b>		<b>2,200</b>	<b>5,153</b>	<b>2,953</b>	<b>9,973</b>	<b>38,785</b>	<b>28,811</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	638,600	172,548	565,023	73,577
	DD - GENERAL EXPENSES	3,167	1,483	3,167	0
	DE - CONTRACTUAL SERVICES	10,000	0	12,500	(2,500)
<b>EXP Total</b>		<b>651,767</b>	<b>174,030</b>	<b>580,690</b>	<b>71,077</b>
REV	BH - DEPT REVENUES	450,000	258,138	525,000	75,000
<b>REV Total</b>		<b>450,000</b>	<b>258,138</b>	<b>525,000</b>	<b>75,000</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	54,086	43,104	10,982	238,758	172,548	66,210	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	0	0	0	1,657	1,483	174	
<b>EXP Total</b>		<b>54,086</b>	<b>43,104</b>	<b>10,982</b>	<b>240,415</b>	<b>174,030</b>	<b>66,384</b>	
REV	BH	2,000	251,616	249,616	30,727	258,138	227,410	Public Admin Fees trending higher than planned
<b>REV Total</b>		<b>2,000</b>	<b>251,616</b>	<b>249,616</b>	<b>30,727</b>	<b>258,138</b>	<b>227,410</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## PB - PROBATION

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	23,908,301	8,332,255	23,573,104	335,197
	BB - EQUIPMENT	52,995	2,045	52,995	0
	DD - GENERAL EXPENSES	343,522	246,353	343,522	0
	DE - CONTRACTUAL SERVICES	1,394,000	285,210	1,394,000	0
	HF - INTER-DEPARTMENTAL CHARGES	1,171,794	19,754	1,171,794	0
<b>EXP Total</b>		<b>26,870,612</b>	<b>8,885,616</b>	<b>26,535,415</b>	<b>335,197</b>
REV	BH - DEPT REVENUES	1,569,643	592,009	1,569,643	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	64,152	7,909	64,152	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	9,921,326	2,302,174	9,921,326	0
<b>REV Total</b>		<b>11,555,121</b>	<b>2,902,092</b>	<b>11,555,121</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,580,972	1,469,097	111,875	10,685,878	8,332,255	2,353,623	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	0	0	0	6,600	2,045	4,555	Delay in purchasing office equipment
	DD	12,500	(576)	13,076	243,921	246,353	(2,432)	Purchasing of miscellaneous supplies sooner than plan
	DE	25,000	0	25,000	785,000	285,210	499,790	Delay in contract encumbrances
	HF	0	5,180	(5,180)	12,000	19,754	(7,754)	Interdepartmental charges booked sooner than plan
<b>EXP Total</b>		<b>1,618,472</b>	<b>1,473,701</b>	<b>144,771</b>	<b>11,733,399</b>	<b>8,885,616</b>	<b>2,847,783</b>	
REV	BH	125,000	111,799	(13,201)	616,660	592,009	(24,651)	Fees received slower than plan
	FA	19,000	609	(18,391)	27,000	7,909	(19,091)	Federal Aid received slower than plan
	SA	0	1,362,639	1,362,639	2,500,000	2,302,174	(197,826)	State Aid received slower than plan
<b>REV Total</b>		<b>144,000</b>	<b>1,475,046</b>	<b>1,331,046</b>	<b>3,143,660</b>	<b>2,902,092</b>	<b>(241,568)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	923,677	282,498	873,504	50,173
	DD - GENERAL EXPENSES	31,000	11,320	31,000	0
	DE - CONTRACTUAL SERVICES	85,500	0	85,500	0
<b>EXP Total</b>		<b>1,040,177</b>	<b>293,818</b>	<b>990,004</b>	<b>50,173</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	95,822	50,622	45,200	344,020	282,498	61,521	Salary expense incurred slower than plan
	DD	2,000	0	2,000	16,014	11,320	4,694	General Expense spending slower than plan
	DE	0	0	0	21,375	0	21,375	Contracts not encumbered as planned
<b>EXP Total</b>	<b>DE</b>	<b>97,822</b>	<b>50,622</b>	<b>47,200</b>	<b>381,408</b>	<b>293,818</b>	<b>87,591</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	20,365,779	6,369,512	20,191,460	174,319
	BB - EQUIPMENT	462,300	216,872	462,300	0
	DD - GENERAL EXPENSES	1,575,442	1,061,943	1,575,442	0
	DE - CONTRACTUAL SERVICES	8,071,398	2,650,008	8,071,398	0
<b>EXP Total</b>		<b>30,474,919</b>	<b>10,298,335</b>	<b>30,300,600</b>	<b>174,319</b>
REV	BF - RENTS & RECOVERIES	2,769,314	1,295,218	2,984,991	215,677
	BH - DEPT REVENUES	22,436,837	8,210,308	22,663,473	226,636
	TX - SPECIAL TAXES	2,825,000	1,099,774	2,825,000	0
<b>REV Total</b>		<b>28,031,151</b>	<b>10,605,300</b>	<b>28,473,464</b>	<b>442,313</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,406,939	1,399,948	6,991	8,211,958	6,369,512	1,842,446	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	0	113,630	(113,630)	397,048	216,872	180,176	Delay in purchasing of office equipment
	DD	238,565	145,590	92,975	1,365,461	1,061,943	303,518	Delay in spending of miscellaneous supplies and expenses
	DE	770,000	541,960	228,040	5,168,000	2,650,008	2,517,992	Delay in contract encumbrances
<b>EXP Total</b>		<b>2,415,504</b>	<b>2,201,128</b>	<b>214,376</b>	<b>15,142,467</b>	<b>10,298,335</b>	<b>4,844,132</b>	
REV	BF	139,083	233,650	94,567	1,058,895	1,295,218	236,323	Recovery from prior year posted, received faster than plan
	BH	2,077,104	2,871,317	794,213	7,398,805	8,210,308	811,504	Fees received greater than plan
	TX	0	947,467	947,467	243,750	1,099,774	856,024	Received faster than plan
<b>REV Total</b>		<b>2,216,187</b>	<b>4,052,434</b>	<b>1,836,247</b>	<b>8,701,449</b>	<b>10,605,300</b>	<b>1,903,850</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## PR - SHARED SERVICES

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,396,907	491,651	1,315,080	81,827
	DD - GENERAL EXPENSES	17,278	5,053	17,278	0
	DE - CONTRACTUAL SERVICES	210,000	112,000	210,000	0
<b>EXP Total</b>		<b>1,624,185</b>	<b>608,705</b>	<b>1,542,358</b>	<b>81,827</b>
REV	BF - RENTS & RECOVERIES	270,000	169,358	270,000	0
	BH - DEPT REVENUES	60,000	23,494	60,000	0
<b>REV Total</b>		<b>330,000</b>	<b>192,852</b>	<b>330,000</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	137,575	79,715	57,860	544,873	491,651	53,222	Salary expense lower than plan due to vacancies
	DD	1,178	1,147	31	5,976	5,053	923	Spending on General Expenses quicker than planned
	DE	0	0	0	104,000	112,000	(8,000)	Contracts encumbered sooner than plan
<b>EXP Total</b>		<b>138,753</b>	<b>80,862</b>	<b>57,891</b>	<b>654,849</b>	<b>608,705</b>	<b>46,144</b>	
REV	BF	0	0	0	219,308	169,358	(49,950)	Slower than planned revenues from online auctions
	BH	4,707	6,070	1,363	14,001	23,494	9,493	Sooner than planned revenues
<b>REV Total</b>		<b>4,707</b>	<b>6,070</b>	<b>1,363</b>	<b>233,309</b>	<b>192,852</b>	<b>(40,456)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	36,149,687	14,618,666	35,574,437	575,250
	AC - WORKERS COMPENSATION	2,430,000	741,746	2,430,000	0
	BB - EQUIPMENT	406,500	88,432	406,500	0
	DD - GENERAL EXPENSES	9,289,457	4,674,616	9,289,457	0
	DE - CONTRACTUAL SERVICES	169,689,348	153,421,214	168,983,348	706,000
	DF - UTILITY COSTS	29,033,955	11,726,370	29,739,955	(706,000)
	DG - VAR DIRECT EXPENSES	350,000	0	350,000	0
	MM - MASS TRANSPORTATION	50,898,201	5,435,448	49,330,283	1,567,918
	OO - OTHER EXPENSES	15,716,001	12,953,547	15,716,001	0
	HF - INTER-DEPARTMENTAL CHARGES	13,179,275	0	13,179,275	0
<b>EXP Total</b>		<b>327,142,424</b>	<b>203,660,039</b>	<b>324,999,256</b>	<b>2,143,168</b>
REV	BC - PERMITS & LICENSES	1,925,801	988,430	1,925,801	0
	BF - RENTS & RECOVERIES	13,832,409	3,393,735	67,832,409	54,000,000
	BG - REVENUE OFFSET TO EXPENSE	200,000	95,400	200,000	0
	BH - DEPT REVENUES	32,247,339	7,803,664	32,346,497	99,158
	BJ - INTERDEPT REVENUES	21,212,195	0	21,212,195	0
	BW - INTERFUND REVENUE	3,170,000	0	3,170,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	24,501,758	2,216	24,503,975	2,217
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	104,097,000	28,081,427	112,933,827	8,836,827
<b>REV Total</b>		<b>201,186,502</b>	<b>40,364,872</b>	<b>264,124,704</b>	<b>62,938,202</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,613,650	2,519,382	94,268	18,675,520	14,618,666	4,056,853	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	AC	195,000	98,851	96,149	899,973	741,746	158,227	Timing difference in posting claims
	BB	56,816	0	56,816	186,965	88,432	98,533	Delayed spending on equipment
	DD	895,363	(168,289)	1,063,652	6,413,530	4,674,616	1,738,915	Slower encumbrances for gasoline and diesel fuel than plan
	DE	(21,631,423)	(627,147)	(21,004,276)	403,436,592	153,421,214	250,015,378	Error in the plan for transportation contract, to be fixed and is expected to be close to budget, additional funds requested to cover unfunded expenses for disinfecting contract
	DF	1,404,561	213,032	1,191,529	14,150,757	11,726,370	2,424,386	Slower posting of LIPA expenses
	DG	95,238	0	95,238	180,952	0	180,952	Slower posting of LICAP annual contribution
	MM	2,895,948	2,895,948	0	5,435,448	5,435,448	0	
	OO	0	0	0	11,659,859	12,953,547	(1,293,688)	Timing difference in posting rents
<b>EXP Total</b>		<b>(13,474,847)</b>	<b>4,931,776</b>	<b>(18,406,623)</b>	<b>461,039,596</b>	<b>203,660,039</b>	<b>257,379,557</b>	
REV	BC	140,336	111,345	(28,991)	492,492	988,430	495,938	Cost of Construction fees and Road Opening permits booked faster than planned
	BF	2,785,556	793,940	(1,991,616)	5,449,461	3,393,735	(2,055,725)	Timing difference in Sale of County Property
	BG	11,224	17,335	6,111	53,542	95,400	41,858	Revenue posted sooner than plan
	BH	108,141	2,529,134	2,420,993	3,372,028	7,803,664	4,431,636	Timing difference in posting Farebox revenue
	BW	0	0	0	600,000	0	(600,000)	Delay in interfund journal entry relative to plan
	FA	4,368	2,217	(2,151)	1,277	2,216	939	Timing difference in NYS Pass Thru Fed Funds
	SA	0	27,999,455	27,999,455	25,846,207	28,081,427	2,235,220	State Aid reimbursement (STOA) received greater than planned
<b>REV Total</b>		<b>3,049,625</b>	<b>31,453,427</b>	<b>28,403,802</b>	<b>35,815,007</b>	<b>40,364,872</b>	<b>4,549,865</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## RM - RECORDS MANAGEMENT

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,004,508	243,232	982,169	22,339
	BB - EQUIPMENT	275,000	1,413	275,000	0
	DD - GENERAL EXPENSES	111,000	104,919	111,000	0
	DE - CONTRACTUAL SERVICES	140,500	0	140,500	0
<b>EXP Total</b>		<b>1,531,008</b>	<b>349,564</b>	<b>1,508,669</b>	<b>22,339</b>
REV	BF - RENTS & RECOVERIES	0	134,155	134,156	134,156
<b>REV Total</b>		<b>0</b>	<b>134,155</b>	<b>134,156</b>	<b>134,156</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	73,171	41,592	31,579	440,075	243,232	196,843	Salary expense lower than plan due to vacancies
	BB	0	0	0	138,000	1,413	136,587	Equipment purchased slower than plan
	DD	5,000	52,319	(47,319)	73,978	104,919	(30,941)	Office Expenses incurred faster than planned
	DE	0	0	0	70,500	0	70,500	Delay in contract encumbrances
<b>EXP Total</b>		<b>78,171</b>	<b>93,911</b>	<b>(15,740)</b>	<b>722,553</b>	<b>349,564</b>	<b>372,989</b>	
REV	BF	0	0	0	0	134,155	134,155	Unbudgeted Recoveries
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,155</b>	<b>134,155</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## SA - OFFICE OF HISPANIC AFFAIRS

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	537,592	113,171	441,573	96,019
	BB - EQUIPMENT	10,000	0	10,000	0
	DD - GENERAL EXPENSES	40,000	7,430	40,000	0
	DE - CONTRACTUAL SERVICES	25,000	0	25,000	0
<b>EXP Total</b>		<b>612,592</b>	<b>120,601</b>	<b>516,573</b>	<b>96,019</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	46,402	20,385	26,017	158,646	113,171	45,475	Lower costs due to vacancies
	DD	0	0	0	9,500	7,430	2,070	Delayed spending for Supplies
<b>EXP Total</b>		<b>46,402</b>	<b>20,385</b>	<b>26,017</b>	<b>168,146</b>	<b>120,601</b>	<b>47,545</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## SS - SOCIAL SERVICES

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	51,933,379	17,879,519	51,933,379	(0)
	BB - EQUIPMENT	11,720	424	11,720	0
	DD - GENERAL EXPENSES	796,900	388,650	796,900	(0)
	DE - CONTRACTUAL SERVICES	7,380,030	691,349	7,380,030	0
	HF - INTER-DEPARTMENTAL CHARGES	17,547,250	98,571	17,547,250	0
	SS - RECIPIENT GRANTS	47,384,000	20,429,523	51,859,000	(4,475,000)
	TT - PURCHASED SERVICES	71,561,026	43,350,963	80,554,584	(8,993,558)
	WW - EMERGENCY VENDOR PAYMENTS	62,152,642	36,858,216	59,442,642	2,710,000
	XX - MEDICAID	240,112,308	86,406,372	240,112,308	(0)
<b>EXP Total</b>		<b>498,879,255</b>	<b>206,103,588</b>	<b>509,637,813</b>	<b>(10,758,558)</b>
REV	BF - RENTS & RECOVERIES	800,000	6,839,420	6,911,725	6,111,725
	BH - DEPT REVENUES	21,745,820	1,444,434	21,746,824	1,004
	BJ - INTERDEPT REVENUES	44,000	0	44,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	126,371,286	28,640,515	132,942,594	6,571,308
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	43,893,283	16,091,647	45,731,417	1,838,134
<b>REV Total</b>		<b>192,854,389</b>	<b>53,016,015</b>	<b>207,376,560</b>	<b>14,522,171</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	4,907,303	3,024,742	1,882,561	25,819,562	17,879,519	7,940,042	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	BB	0	0	0	2,930	424	2,506	
	DD	21,400	67,944	(46,544)	363,006	388,650	(25,644)	
	DE	0	24,000	(24,000)	7,369,030	691,349	6,677,680	Delay in contract encumbrances
	HF	100,000	98,571	1,429	100,000	98,571	1,429	
	SS	3,959,250	3,927,356	31,894	19,302,563	20,429,523	(1,126,960)	Increasing Safety Net cases offset by reduction in TANF, board transfer to cover excess
	TT	4,031,400	5,376,022	(1,344,622)	37,046,944	43,350,963	(6,304,019)	Rate and caseload increases in Day Care, board transfer to cover excess
	WW	5,871,030	2,060,946	3,810,084	46,209,696	36,858,216	9,351,480	Anticipated reduction in Training School costs
	XX	25,371,105	20,613,676	4,757,429	100,115,049	86,406,372	13,708,677	Reduced County Share/Indigent Care expense relative to plan
<b>EXP Total</b>		<b>44,261,488</b>	<b>35,193,258</b>	<b>9,068,230</b>	<b>236,328,779</b>	<b>206,103,588</b>	<b>30,225,191</b>	
REV	BF	800,000	0	(800,000)	800,000	6,839,420	6,039,420	Unbudgeted prior years' recoveries
	BH	1,800,035	365,663	(1,434,372)	7,606,659	1,444,434	(6,162,226)	Delayed special education reimbursement relative to plan
	FA	8,041,650	10,460,494	2,418,844	32,896,580	28,640,515	(4,256,065)	Delayed reimbursement relative to plan
	SA	2,793,515	1,254,593	(1,538,922)	11,924,200	16,091,647	4,167,447	State Aid reimbursement greater than plan
<b>REV Total</b>		<b>13,435,200</b>	<b>12,080,750</b>	<b>(1,354,450)</b>	<b>53,227,439</b>	<b>53,016,015</b>	<b>(211,424)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## TR - COUNTY TREASURER

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,153,653	753,092	2,110,735	42,918
	BB - EQUIPMENT	2,000	0	2,000	0
	DD - GENERAL EXPENSES	514,832	329,889	514,832	0
	DE - CONTRACTUAL SERVICES	419,372	74,687	419,372	0
<b>EXP Total</b>		<b>3,089,857</b>	<b>1,157,669</b>	<b>3,046,939</b>	<b>42,918</b>
REV	BA - INT PENALTY ON TAX	34,812,500	19,959,590	34,812,500	0
	BE - INVEST INCOME	6,075,000	15,439,526	25,225,000	19,150,000
	BF - RENTS & RECOVERIES	0	92,206	92,206	92,206
	BH - DEPT REVENUES	725,000	234,292	725,000	0
	BO - PAYMENT IN LIEU OF TAXES	0	435,327	435,327	435,327
	TX - SPECIAL TAXES	3,385,000	1,416,837	3,385,000	0
<b>REV Total</b>		<b>44,997,500</b>	<b>37,577,778</b>	<b>64,675,033</b>	<b>19,677,533</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	204,720	130,716	74,004	1,024,506	753,092	271,414	Salary expense less than plan due to unsettled labor contracts and vacant positions
	DD	103,384	10,917	92,467	421,249	329,889	91,360	Slower General Expense spending than plan
	DE	20,850	3,675	17,175	254,722	74,687	180,035	Contracts encumbered later than planned
<b>EXP Total</b>		<b>328,954</b>	<b>145,308</b>	<b>183,646</b>	<b>1,700,478</b>	<b>1,157,669</b>	<b>542,809</b>	
REV	BA	1,590,000	1,910,829	320,829	19,242,500	19,959,590	717,091	Lien Interest received sooner than plan
	BE	506,250	3,616,113	3,109,863	2,531,250	15,439,526	12,908,276	Interest Income greater than plan due to higher cash balances and interest rates
	BF	0	2,772	2,772	26,638	92,206	65,569	Receipt of unbudgeted Prior Year's Recoveries
	BH	37,750	13,266	(24,484)	256,749	234,292	(22,458)	Ambulance Fee collections slower than plan
	BO	0	435,327	435,327	0	435,327	435,327	Unbudgeted PILOT Recapture
	TX	202,500	547,108	344,608	713,750	1,416,837	703,087	Entertainment Taxes received sooner than plan
<b>REV Total</b>		<b>2,336,500</b>	<b>6,525,415</b>	<b>4,188,915</b>	<b>22,770,886</b>	<b>37,577,778</b>	<b>14,806,892</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,205,618	1,456,132	3,922,395	283,223
	BB - EQUIPMENT	8,500	0	8,500	0
	DD - GENERAL EXPENSES	127,790	73,882	127,790	0
	DE - CONTRACTUAL SERVICES	11,965,000	8,790,200	11,965,000	0
<b>EXP Total</b>		<b>16,306,908</b>	<b>10,320,214</b>	<b>16,023,685</b>	<b>283,223</b>
REV	BD - FINES & FORFEITS	78,225,000	20,053,873	68,725,000	(9,500,000)
	BF - RENTS & RECOVERIES	35,000	3,616	35,000	0
<b>REV Total</b>		<b>78,260,000</b>	<b>20,057,489</b>	<b>68,760,000</b>	<b>(9,500,000)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	276,104	268,791	7,313	1,817,440	1,456,132	361,308	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	4,390	7,915	(3,525)	74,020	73,882	138	
	DE	1,987,920	0	1,987,920	4,966,669	8,790,200	(3,823,531)	Contracts encumbranced sooner than plan
<b>EXP Total</b>		<b>2,268,414</b>	<b>276,706</b>	<b>1,991,708</b>	<b>6,858,129</b>	<b>10,320,214</b>	<b>(3,462,085)</b>	
REV	BD	4,809,589	5,972,615	1,163,026	28,548,845	20,053,873	(8,494,972)	Delay in RLC revenue receipt/decrease in fines and ticket revenue, projecting deficit
	BF	0	1,488	1,488	192	3,616	3,424	Recoveries booked sooner than plan
<b>REV Total</b>		<b>4,809,589</b>	<b>5,974,103</b>	<b>1,164,514</b>	<b>28,549,037</b>	<b>20,057,489</b>	<b>(8,491,548)</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

EXP/REV	Object	2023 Modified Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	754,953	238,246	704,793	50,160
	DD - GENERAL EXPENSES	21,442	8,682	21,442	0
	DE - CONTRACTUAL SERVICES	46,000	0	46,000	0
<b>EXP Total</b>		<b>822,395</b>	<b>246,929</b>	<b>772,235</b>	<b>50,160</b>
REV	BF - RENTS & RECOVERIES	0	3,439	3,439	3,439
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	90,000	0	90,000	0
<b>REV Total</b>		<b>90,000</b>	<b>3,439</b>	<b>93,439</b>	<b>3,439</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	56,174	44,878	11,296	356,899	238,246	118,653	Salary expense lower than plan due to unsettled labor contracts and vacant positions
	DD	1,500	476	1,024	6,942	8,682	(1,741)	Spending on supplies and other expenses sooner than plan
<b>EXP Total</b>		<b>57,674</b>	<b>45,355</b>	<b>12,319</b>	<b>363,841</b>	<b>246,929</b>	<b>116,913</b>	
REV	BF	0	0	0	0	3,439	3,439	Unbudgeted Prior Year's Recoveries
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,439</b>	<b>3,439</b>	

# MAY 2023 MONTHLY FINANCIAL REPORT



## 2023 - AA - SALARY, WAGES & FEES - TERMINAL LEAVE

Fund	Department	2023 Modified Budget	Current Obligation	May Projections	Variance
FCF	FC - FIRE COMMISSION	206,979	237,027	237,979	(31,000)
<b>FCF Total</b>		<b>206,979</b>	<b>237,027</b>	<b>237,979</b>	<b>(31,000)</b>
GEN	AN - ASIAN AMERICAN AFFAIRS	19,750	0	19,750	0
	AR - ASSESSMENT REVIEW COMMISSION	27,500	19,961	27,500	0
	AS - ASSESSMENT DEPARTMENT	215,365	155,191	215,365	0
	AT - COUNTY ATTORNEY	720,919	215,446	330,919	390,000
	BU - OFFICE OF MANAGEMENT AND BUDGET	1,884,916	42,344	1,384,916	500,000
	CA - OFFICE OF CONSUMER AFFAIRS	97,400	36,113	97,400	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	2,964,527	2,882,246	3,007,796	(43,269)
	CE - COUNTY EXECUTIVE	61,968	0	61,968	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	96,200	38,809	46,200	50,000
	CL - COUNTY CLERK	46,507	65,696	66,407	(19,900)
	CO - COUNTY COMPTROLLER	199,524	178,733	199,524	0
	CS - CIVIL SERVICE	178,832	140,329	178,832	0
	CV - OFFICE OF CRIME VICTIM ADVOCATE	64,500	0	49,500	15,000
	DA - DISTRICT ATTORNEY	1,828,575	1,807,105	1,828,575	0
	EL - BOARD OF ELECTIONS	428,216	399,266	444,103	(15,887)
	EM - EMERGENCY MANAGEMENT	53,947	21,601	53,947	0
	HE - HEALTH DEPARTMENT	1,298,783	808,224	1,516,824	(218,041)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	163,175	4,060	149,175	14,000
	HR - COMMISSION ON HUMAN RIGHTS	75,429	0	59,829	15,600
	HS - DEPARTMENT OF HUMAN SERVICES	155,832	74,918	155,832	0
	IT - INFORMATION TECHNOLOGY	511,954	303,436	511,954	0
	LE - COUNTY LEGISLATURE	34,580	161,384	161,386	(126,806)
	LR - OFFICE OF LABOR RELATIONS	67,513	21,792	67,513	0
	MA - OFFICE OF MINORITY AFFAIRS	45,910	0	45,660	250
	ME - MEDICAL EXAMINER	137,923	60,281	137,923	0
	PA - PUBLIC ADMINISTRATOR	54,497	31,199	54,497	0
	PB - PROBATION	201,097	233,834	233,834	(32,737)
	PE - DEPARTMENT OF HUMAN RESOURCES	80,384	11,253	80,384	0
	PK - PARKS, RECREATION AND MUSEUMS	370,286	461,968	461,986	(91,700)
	PR - SHARED SERVICES (FORMERLY PURCHASING)	85,693	55,306	85,693	0
	PW - PUBLIC WORKS DEPARTMENT	711,679	792,221	897,728	(186,049)
	SA - OFFICE OF HISPANIC AFFAIRS	37,750	2,075	37,750	0
	SS - SOCIAL SERVICES	973,652	1,065,783	1,065,782	(92,130)
	TR - COUNTY TREASURER	65,364	43,612	65,364	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	44,711	71,717	44,711	0
	VS - VETERANS SERVICES AGENCY	30,725	107	30,725	0
<b>GEN Total</b>		<b>14,035,583</b>	<b>10,206,008</b>	<b>13,877,252</b>	<b>158,331</b>
PDD	PD - POLICE DEPARTMENT	10,834,000	2,156,536	10,834,000	0
<b>PDD Total</b>		<b>10,834,000</b>	<b>2,156,536</b>	<b>10,834,000</b>	<b>0</b>
PDH	PD - POLICE DEPARTMENT	18,985,000	9,127,369	18,985,000	0
<b>PDH Total</b>		<b>18,985,000</b>	<b>9,127,369</b>	<b>18,985,000</b>	<b>0</b>
<b>Grand Total</b>		<b>44,061,562</b>	<b>21,726,940</b>	<b>43,934,231</b>	<b>127,331</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## 2023 AA - SALARY, WAGES & FEES - OVERTIME

Fund	Department	2023 Modified Budget	Current Obligation	May Projections	Variance
FCF	FC - FIRE COMMISSION	1,375,381	1,061,152	2,464,758	(1,089,377)
<b>FCF Total</b>		<b>1,375,381</b>	<b>1,061,152</b>	<b>2,464,758</b>	<b>(1,089,377)</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	10,000	2,935	10,000	0
	AS - ASSESSMENT DEPARTMENT	102,930	19,276	102,930	0
	AT - COUNTY ATTORNEY	0	1,170	1,170	(1,170)
	CA - OFFICE OF CONSUMER AFFAIRS	70,000	18,951	70,000	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	15,008,446	8,859,328	20,708,446	(5,700,000)
	CL - COUNTY CLERK	100,000	955	100,000	0
	CO - COUNTY COMPTROLLER	28,800	20,092	48,800	(20,000)
	CS - CIVIL SERVICE	35,000	0	35,000	0
	DA - DISTRICT ATTORNEY	1,500,000	500,122	1,500,000	0
	EL - BOARD OF ELECTIONS	277,857	6,780	277,857	0
	EM - EMERGENCY MANAGEMENT	100,228	46,381	100,228	0
	HE - HEALTH DEPARTMENT	308,600	151,406	323,312	(14,712)
	HS - DEPARTMENT OF HUMAN SERVICES	13,000	0	13,000	0
	IT - INFORMATION TECHNOLOGY	483,500	175,994	483,500	0
	ME - MEDICAL EXAMINER	187,269	147,106	187,269	0
	PA - PUBLIC ADMINISTRATOR	3,900	0	3,900	0
	PB - PROBATION	1,500,000	747,632	1,500,000	0
	PK - PARKS, RECREATION AND MUSEUMS	1,000,000	341,116	1,000,000	0
	PW - PUBLIC WORKS DEPARTMENT	4,457,001	1,631,267	4,157,001	300,000
	RM - RECORDS MANAGEMENT	40,000	6,899	40,000	0
	SS - SOCIAL SERVICES	2,626,291	1,576,757	2,626,291	0
	TR - COUNTY TREASURER	62,500	5,685	62,500	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	120,000	48,043	120,000	0
	VS - VETERANS SERVICES AGENCY	40,000	11,814	40,000	0
	PR - SHARED SERVICES (FORMERLY PURCHASING)	675	0	675	0
<b>GEN Total</b>		<b>28,075,997</b>	<b>14,319,707</b>	<b>33,511,879</b>	<b>(5,435,882)</b>
PDD	PD - POLICE DEPARTMENT	22,360,000	3,829,886	22,360,000	0
<b>PDD Total</b>		<b>22,360,000</b>	<b>3,829,886</b>	<b>22,360,000</b>	<b>0</b>
PDH	PD - POLICE DEPARTMENT	26,800,000	9,835,464	26,800,000	0
<b>PDH Total</b>		<b>26,800,000</b>	<b>9,835,464</b>	<b>26,800,000</b>	<b>0</b>
<b>Grand Total</b>		<b>78,611,378</b>	<b>29,046,209</b>	<b>85,136,637</b>	<b>(6,525,259)</b>

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# MAY 2023 MONTHLY FINANCIAL REPORT

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## 2023 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

Fund	Department	2023 Modified Budget	Current Obligation	May Projections	Variance
PDD	FB - FRINGE BENEFIT	52,127,101	54,627,354	54,627,354	(2,500,253)
<b>PDD Total</b>		<b>52,127,101</b>	<b>54,627,354</b>	<b>54,627,354</b>	<b>(2,500,253)</b>
PDH	FB - FRINGE BENEFIT	50,296,464	47,095,452	47,095,452	3,201,012
<b>PDH Total</b>		<b>50,296,464</b>	<b>47,095,452</b>	<b>47,095,452</b>	<b>3,201,012</b>
<b>Grand Total</b>		<b>102,423,565</b>	<b>101,722,806</b>	<b>101,722,806</b>	<b>700,759</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## 2023 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2023 Modified Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,541,035	1,420,599	1,420,599	120,436
<b>FCF Total</b>		<b>1,541,035</b>	<b>1,420,599</b>	<b>1,420,599</b>	<b>120,436</b>
GEN	FB - FRINGE BENEFIT	52,087,728	48,189,372	48,189,372	3,898,356
<b>GEN Total</b>		<b>52,087,728</b>	<b>48,189,372</b>	<b>48,189,372</b>	<b>3,898,356</b>
PDD	FB - FRINGE BENEFIT	1,496,502	1,826,683	1,826,683	(330,181)
<b>PDD Total</b>		<b>1,496,502</b>	<b>1,826,683</b>	<b>1,826,683</b>	<b>(330,181)</b>
PDH	FB - FRINGE BENEFIT	9,685,833	7,809,149	7,809,149	1,876,684
<b>PDH Total</b>		<b>9,685,833</b>	<b>7,809,149</b>	<b>7,809,149</b>	<b>1,876,684</b>
<b>Grand Total</b>		<b>64,811,098</b>	<b>59,245,804</b>	<b>59,245,804</b>	<b>5,565,294</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## 2023 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2023 Modified Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	3,358,103	1,237,517	3,296,410	61,693
<b>FCF Total</b>		<b>3,358,103</b>	<b>1,237,517</b>	<b>3,296,410</b>	<b>61,693</b>
GEN	FB - FRINGE BENEFIT	100,056,613	43,978,839	100,345,197	(288,584)
<b>GEN Total</b>		<b>100,056,613</b>	<b>43,978,839</b>	<b>100,345,197</b>	<b>(288,584)</b>
PDD	FB - FRINGE BENEFIT	49,699,426	20,516,315	49,507,647	191,779
<b>PDD Total</b>		<b>49,699,426</b>	<b>20,516,315</b>	<b>49,507,647</b>	<b>191,779</b>
PDH	FB - FRINGE BENEFIT	44,571,637	19,799,746	45,131,785	(560,148)
<b>PDH Total</b>		<b>44,571,637</b>	<b>19,799,746</b>	<b>45,131,785</b>	<b>(560,148)</b>
<b>Grand Total</b>		<b>197,685,779</b>	<b>85,532,417</b>	<b>198,281,039</b>	<b>(595,260)</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## 2023 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2023 Modified Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,104,992	492,736	1,137,315	(32,323)
<b>FCF Total</b>		<b>1,104,992</b>	<b>492,736</b>	<b>1,137,315</b>	<b>(32,323)</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	0	0	0
	CT - COURTS	572,400	165,762	572,171	229
	FB - FRINGE BENEFIT	81,233,279	23,987,002	80,206,415	1,026,864
<b>GEN Total</b>		<b>81,805,679</b>	<b>24,152,764</b>	<b>80,778,586</b>	<b>1,027,093</b>
PDD	FB - FRINGE BENEFIT	39,592,706	16,067,394	39,163,139	429,567
<b>PDD Total</b>		<b>39,592,706</b>	<b>16,067,394</b>	<b>39,163,139</b>	<b>429,567</b>
PDH	FB - FRINGE BENEFIT	48,691,235	21,465,016	49,165,452	(474,217)
<b>PDH Total</b>		<b>48,691,235</b>	<b>21,465,016</b>	<b>49,165,452</b>	<b>(474,217)</b>
<b>Grand Total</b>		<b>171,194,612</b>	<b>62,177,911</b>	<b>170,244,492</b>	<b>950,120</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## 2023 - OTHER EXPENSE

Fund	2020 Adopted Budget	2023 Modified Budget	Current Obligation	May Projections	Variance
DSV	88988 - EXPENSE OF LOANS	1,080,000	639,000	2,147,520	(1,067,520)
	88989 - NIFA SET-ASIDES	97,217,953	0	97,217,953	0
<b>DSV Total</b>		<b>98,297,953</b>	<b>639,000</b>	<b>99,365,473</b>	<b>(1,067,520)</b>
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	76,500	76,474	76,474	26
	66966 - LEGAL AID SOC OF NC	8,895,188	8,895,188	8,895,188	0
	67967 - BAR ASSN NC PUB DFDR	7,553,835	3,326,411	12,553,835	(5,000,000)
	70970 - NON FIT RESIDENT TUITION	6,750,000	(639,421)	6,750,000	0
	7097F - FIT RESIDENT TUITION	10,000,000	3,250,645	10,000,000	0
	87987 - OTHER SUITS & DAMAGES	75,000,000	35,892,826	57,020,000	17,980,000
	93993 - INSURANCE ON BLDGS	1,320,000	1,320,000	1,320,000	0
	94994 - RENT	15,577,749	13,028,547	15,577,749	0
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	138,252	(75,000)	138,252	0
	8798A - OTHER SUITS & DAMAGES-INTEREST	0	1,921,796	2,500,000	(2,500,000)
	8798C - ATTORNEY GROSS PROCEEDS	0	5,646,361	4,400,000	(4,400,000)
	8798B - ATTORNEY FEES	0	2,228,085	2,300,000	(2,300,000)
	8798E - DAF PRINCIPLE	0	1,696,270	200,000	(200,000)
	8798F - DAF INTEREST	0	314,747	500,000	(500,000)
	67968 - BAR ASSN ADMIN EXPENSES - POST 2019	522,250	522,250	552,250	(30,000)
	97998 - CONTINGENCY RESERVE	25,000,000	0	25,000,000	0
<b>GEN Total</b>		<b>150,945,782</b>	<b>77,410,954</b>	<b>147,895,756</b>	<b>3,050,026</b>
<b>Grand Total</b>		<b>249,243,735</b>	<b>78,049,954</b>	<b>247,261,229</b>	<b>1,982,506</b>



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## **KEY PERFORMANCE INDICATORS**



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# MAY 2023 MONTHLY FINANCIAL REPORT



## KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2023 Budget	On Board 4/30/2023	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 5/31/2023	Variance 5/31/2023 vs. 4/30/2023	Variance 5/31/2023 vs. 2023 Budget	Contract Employees
AC - DEPARTMENT OF INVESTIGATIONS	-	-	-	-	-	-	-	-	-	-
AN - ASIAN AMERICAN AFFAIRS	6	2	-	-	-	-	2	-	(4)	-
AR - ASSESSMENT REVIEW COMMISSION	67	62	-	-	-	-	62	-	(5)	-
AS - ASSESSMENT DEPARTMENT	164	133	2	(1)	-	-	134	1	(30)	-
AT - COUNTY ATTORNEY	89	87	1	-	-	-	88	1	(1)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	27	22	3	(2)	-	(1)	22	-	(5)	-
BU - CONTROL CENTER 30	(314)	-	-	-	-	-	-	-	314	-
CA - OFFICE OF CONSUMER AFFAIRS	26	21	-	(2)	-	-	19	(2)	(7)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	940	871	-	(7)	-	(3)	861	(10)	(79)	-
CE - COUNTY EXECUTIVE	13	10	-	-	-	-	10	-	(3)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	12	12	-	-	-	-	12	-	-	-
CL - COUNTY CLERK	90	81	-	(1)	-	-	80	(1)	(10)	-
CO - COUNTY COMPTROLLER	91	74	2	(1)	-	-	75	1	(16)	-
CS - CIVIL SERVICE	46	46	-	-	-	-	46	-	-	-
CV - CRIME VICTIMS ADVOCATE	4	5	-	-	-	-	5	-	1	-
DA - DISTRICT ATTORNEY	468	413	9	(9)	-	(1)	412	(1)	(56)	-
EL - BOARD OF ELECTIONS	160	143	2	(2)	-	-	143	-	(17)	-
EM - EMERGENCY MANAGEMENT	8	7	-	-	1	-	8	1	-	-
FC - FIRE COMMISSION	113	97	2	(2)	-	-	97	-	(16)	-
HE - HEALTH DEPARTMENT	181	158	4	(1)	1	1	163	5	(18)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	15	16	-	-	-	-	16	-	1	-
HR - COMMISSION ON HUMAN RIGHTS	6	6	2	(2)	-	-	6	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	60	58	-	-	-	(1)	57	(1)	(3)	6
IT - INFORMATION TECHNOLOGY	118	109	2	(2)	-	-	109	-	(9)	-
LE - COUNTY LEGISLATURE	96	86	3	(2)	-	-	87	1	(9)	-
LR - OFFICE OF LABOR RELATIONS	6	6	-	-	-	-	6	-	-	-
MA - OFFICE OF MINORITY AFFAIRS	12	13	-	-	-	-	13	-	1	-
ME - MEDICAL EXAMINER	93	82	-	-	-	-	82	-	(11)	-
PA - PUBLIC ADMINISTRATOR	6	5	1	-	-	-	6	1	-	-
PB - PROBATION	209	197	-	(1)	1	(1)	196	(1)	(13)	-
PD - POLICE DISTRICT	1,730	1,705	47	(5)	10	4	1,761	56	31	-
PD - POLICE HEADQUARTERS	1,627	1,536	7	(12)	6	(17)	1,520	(16)	(107)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	7	-	-	-	-	7	-	(2)	-
PK - PARKS, RECREATION AND MUSEUMS	148	143	2	(2)	-	-	143	-	(5)	-
PR - SHARED SERVICES	14	12	-	-	-	-	12	-	(2)	-
PW - PUBLIC WORKS DEPARTMENT	417	367	8	(6)	-	-	369	2	(48)	-
RM - RECORDS MANAGEMENT	10	6	-	-	-	-	6	-	(4)	-
SA - OFFICE OF HISPANIC AFFAIRS	6	4	-	-	-	-	4	-	(2)	-
SS - SOCIAL SERVICES	559	458	22	(8)	1	(1)	472	14	(87)	14
TR - COUNTY TREASURER	27	24	-	-	-	-	24	-	(3)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	45	41	1	-	-	-	42	1	(3)	-
VS - VETERANS SERVICES AGENCY	9	8	-	-	-	-	8	-	(1)	-
<b>Sub-Total Full Time Employees</b>	<b>7,413</b>	<b>7,133</b>	<b>120</b>	<b>(68)</b>	<b>20</b>	<b>(20)</b>	<b>7,185</b>	<b>52</b>	<b>(228)</b>	<b>20</b>
<b>Contract Employees</b>	-	-	-	-	-	-	-	-	-	-
<b>Major Operating Funds Sub-Total</b>	<b>7,413</b>	<b>7,133</b>	<b>120</b>	<b>(68)</b>	<b>20</b>	<b>(20)</b>	<b>7,185</b>	<b>52</b>	<b>(228)</b>	<b>20</b>
<b>Sewer District</b>	<b>83</b>	<b>69</b>	-	-	-	-	<b>69</b>	-	<b>(14)</b>	-
<b>Grand Total F/T Employees</b>	<b>7,496</b>	<b>7,202</b>	<b>120</b>	<b>(68)</b>	<b>20</b>	<b>(20)</b>	<b>7,254</b>	<b>52</b>	<b>(242)</b>	<b>20</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
FC	FIRE MARSHAL TRAINEE	2
AS	ACCTG ASST I	2
AT	DEPUTY CO ATTORNEY	1
BU	BUDGET EXAMINER	1
BU	PROGRAM SUPERVISOR	1
BU	PROJECT COORDINATOR	1
CO	AUDITING ASSISTANT II	2
DA	ASST DISTRICT ATTY	4
DA	DISCOVERY EXPEDITER	2
DA	CRIME VICTIM ADVOC I	3
EL	ELECTION SUPPLY CLK	1
EL	VOTE MACH CUSTODIAN	1
HE	PUB HLTH NURSE I	1
HE	EARLY INTERV SV CRD I	2
HE	EPIDEMIOLOGIST I	1
HR	EX DIR, COMM HUMAN RIGHTS	2
IT	INFO TECH SPECLST III	2
LE	LEGISLATIVE ASST	3
PA	ADMIN ASST	1
PK	ACCTG ASST I	2
PW	PLANNER II	1
PW	EQPT OPERATOR II	1
PW	LABOR SUPERVISOR I	2
PW	MAINT MECHANIC I	2
PW	MAINT ELECTRICIAN	2
SS	CASEWORKER I	21
SS	SOC SVCS PRGM COORDT	1
TV	TRAFFIC PROSECUTOR	1
PD	POLICE OFFICER	43
PD	POL SERG-DETECTIVE	4
PD	POL SERG-DETECTIVE	6
PD	CHAPLAIN	1
<b>MAJOR FUNDS NEW HIRES</b>		<b>120</b>
PW		0
<b>SEWER DISTRICT NEW HIRES</b>		<b>0</b>
<b>TOTAL NEW HIRES</b>		<b>120</b>



**KPI REPORT 1: Appendix B: Termination/Resignation**

DEPARTMENT	TITLE	Termination / Resignation
FC	FIRE MARSHAL I	(1)
FC	FIRE CMNTNS TECH I	(1)
AS	ASST COUNTY ASSESSOR TRAINEE	(1)
BU	BUDGET EXAMINER	(2)
CA	COMMUNITY SVCS REP	(1)
CA	CONSUMER PROTECT INVESTGTR TRN	(1)
CC	CORRECTION OFFICER	(5)
CC	CORRECTION LIEUTENANT	(1)
CC	GROUNDSKEEPER I	(1)
CL	TAX CASHIER I	(1)
CO	FIELD AUDIT DIRECTOR	(1)
DA	ASST DISTRICT ATTY	(4)
DA	CRIME VICTIM ADVOC I	(1)
DA	DIST ATT LAW AST,TEMP	(3)
DA	LEGAL INTERPRETER	(1)
EL	ELECTION CLERK	(1)
EL	SPECIAL ASSISTANT	(1)
HE	SANITARIAN I	(1)
HR	AST DIR COMM HMN RGH	(2)
IT	INFORMATN TECH SPC II	(2)
LE	SPC AST TO CLK OF LE	(2)
PB	YTH GRP WKR AIDE I	(1)
PK	CASHIER I	(2)
PW	MAINT MECHANIC I	(4)
PW	EQPT OPERATOR III	(1)
PW	FLEET AUTO MECHANIC	(1)
SS	ACCOUNTANT IV	(1)
SS	CASEWORKER II	(1)
SS	SOC WELFARE EXMR II	(3)
SS	SOC WELFARE EXMR I	(2)
SS	CHLD SUPPORT INV III	(1)
PD	POLICE LIEUTENANT	(1)
PD	POLICE SERGEANT	(4)
PD	POLICE MEDIC	(2)
PD	POLICE OFFICER-DET	(2)
PD	POLICE SERGEANT	(6)
PD	POLICE SERVICE AIDE	(1)
PD	POLICE COMMUNCATN OP	(1)
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(68)</b>
PW		-
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>-</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(68)</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 04/30/2023	New Hire	Termination / Resignation	Transfer In	Transfer Out	On Board 05/31/2023	Variance 4/30/2023 vs. 5/31/2023	Contract Employees
CV - CRIME VICTIMS ADVOVATE	-	-	-	-	-	-	-	
EM - EMERGENCY MANAGEMENT	7	-	-	-	-	7	-	
HE - HEALTH DEPARTMENT	34	1	-	1	-	36	2	
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	-	(1)	-	-	13	(1)	
HS - DEPARTMENT OF HUMAN SERVICES	36	-	-	-	-	36	-	3
PB - PROBATION	1	-	-	-	-	1	-	
PK - PARKS, RECREATION AND MUSEUMS	20	-	-	-	-	20	-	
SS - SOCIAL SERVICES	133	-	-	-	(1)	132	(1)	
<b>Grant Fund Total</b>	<b>245</b>	<b>1</b>	<b>(1)</b>	<b>1</b>	<b>(1)</b>	<b>245</b>	<b>-</b>	<b>3</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## KPI REPORT 3: Full-Time Staffing By Union

Department	CESA	DAI	IPBA	PBA	COBA	SOA	Total Union	BOARD	ELECTED	ORDINANCE	Total Non	CONTRACT	
							On-Board				Union On-Board		
							5/31/2023	MEMBER	OFFICIAL		5/31/2023	5/31/2023	EMPLOYEE
Department of Investigations	-	-	-	-	-	-	-	-	-	-	-	-	-
Asian American Affairs	-	-	-	-	-	-	-	-	-	2	2	2	-
Assessment Review Commission	52	-	-	-	-	-	52	2	-	8	10	62	-
Assessment	130	-	-	-	-	-	130	-	-	4	4	134	-
County Attorney	29	-	-	-	-	-	29	-	-	59	59	88	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	22	22	22	-
Consumer Affairs	18	-	-	-	-	-	18	-	-	1	1	19	-
Correctional Center	129	-	-	-	724	-	853	-	-	8	8	861	-
County Executive	-	-	-	-	-	-	-	-	1	9	10	10	-
Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
County Clerk	71	-	-	-	-	-	71	-	1	8	9	80	-
County Comptroller	64	-	-	-	-	-	64	-	1	10	11	75	-
Civil Service	41	-	-	-	-	-	41	3	-	2	5	46	-
Crime Victims Advocate	-	-	-	-	-	-	-	-	-	5	5	5	-
District Attorney	167	-	46	-	-	-	213	-	1	198	199	412	-
Elections	126	-	-	-	-	-	126	-	-	17	17	143	-
Emergency Management	4	-	-	-	-	-	4	-	-	4	4	8	-
Fire Commission	97	-	-	-	-	-	97	-	-	-	-	97	-
Health	157	-	-	-	-	-	157	-	-	6	6	163	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	16	16	16	-
Human Rights Commission	3	-	-	-	-	-	3	-	-	3	3	6	-
Human Services	51	-	-	-	-	-	51	-	-	6	6	57	3
Information Technology	101	-	-	-	-	-	101	-	-	8	8	109	-
Legislature	-	-	-	-	-	-	-	-	19	68	87	87	-
Labor Relations	-	-	-	-	-	-	-	-	-	6	6	6	-
Minority Affairs	-	-	-	-	-	-	-	-	-	13	13	13	-
Medical Examiner	78	-	-	-	-	-	78	-	-	4	4	82	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Probation	194	-	-	-	-	-	194	-	-	2	2	196	-
Police District	82	1	-	1,485	-	192	1,760	-	-	1	1	1,761	-
Police Headquarters	656	304	-	388	-	162	1,510	-	-	10	10	1,520	-
Human Resources	-	-	-	-	-	-	-	-	-	7	7	7	-
Recreation, Parks and Museums	137	-	-	-	-	-	137	-	-	6	6	143	-
Shared Services	10	-	-	-	-	-	10	-	-	2	2	12	-
Public Works	358	-	-	-	-	-	358	-	-	11	11	369	-
Records Management	6	-	-	-	-	-	6	-	-	-	-	6	-
Hispanic Affairs	-	-	-	-	-	-	-	-	-	4	4	4	-
Social Services	469	-	-	-	-	-	469	-	-	3	3	472	14
Treasurer	20	-	-	-	-	-	20	-	-	4	4	24	-
Traffic and Parking Violations Agency	36	-	-	-	-	-	36	-	-	6	6	42	-
Veterans Services	7	-	-	-	-	-	7	-	-	1	1	8	-
<b>Major Operating Funds Sub-Total</b>	<b>3,297</b>	<b>305</b>	<b>46</b>	<b>1,873</b>	<b>724</b>	<b>354</b>	<b>6,599</b>	<b>5</b>	<b>23</b>	<b>558</b>	<b>586</b>	<b>7,185</b>	<b>17</b>
<b>Sewer Districts</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>3,366</b>	<b>305</b>	<b>46</b>	<b>1,873</b>	<b>724</b>	<b>354</b>	<b>6,668</b>	<b>5</b>	<b>23</b>	<b>558</b>	<b>586</b>	<b>7,254</b>	<b>17</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Year-to-Date April Overtime Hours			
Departments	Paid Overtime 2023	Paid Overtime 2022	YTD Actual Variance
Assessment	458.2	544.3	(86.1)
Assessment Review	56.8	11.1	45.7
Board of Elections	177.3	116.6	60.6
Civil Service	0.0	25.8	(25.8)
Consumer Affairs	375.1	195.4	179.8
Sheriff/Correctional Center	140,648.1	179,478.5	(38,830.4)
County Attorney	16.2	0.0	16.2
County Clerk	9.3	2.3	7.0
County Comptroller	158.1	182.3	(24.3)
District Attorney	5,125.9	4,510.9	615.0
Emergency Management	315.0	245.3	69.8
Fire Commission	13,954.8	14,024.4	(69.6)
Health	760.8	888.2	(127.5)
Human Services	0.0	36.0	(36.0)
Information Technology	1,763.7	1,680.0	83.7
Medical Examiner	2,176.8	2,209.6	(32.8)
Police Department	197,482.0	209,143.1	(11,661.0)
Probation	7,850.6	7,869.8	(19.2)
Public Administrator	1.0	0.0	1.0
Public Works, Planning, Real Estate	22,847.5	21,846.5	1,001.0
Records Management	72.0	9.0	63.0
Recreation, Parks and Museums	5,890.6	3,861.5	2,029.1
Social Services	21,729.5	15,083.3	6,646.2
Traffic and Parking Violations Agency	643.6	162.2	481.4
Treasurer	121.8	48.5	73.3
Veteran Services	172.4	216.6	(44.2)
<b>Sub-Total</b>	<b>422,806.9</b>	<b>462,391.0</b>	<b>(39,584.1)</b>
Sewer & Water Supply	3,926.0	3,426.1	499.9
<b>Sub-Total</b>	<b>3,926.0</b>	<b>3,426.1</b>	<b>499.9</b>
<b>Grand Total</b>	<b>426,732.9</b>	<b>465,817.1</b>	<b>(39,084.2)</b>

Data Source: PeopleSoft report as of June 5, 2023. CHIEFS Reporting System for the Police Department overtime. The report reflects April numbers due to one-month lag in overtime hours.



**KPI REPORT 5: Appendix A: Correctional Center Inmate Population**

<b>Nassau County Inmates</b>			
<b>Month</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
January	650	741	750
February	666	769	765
March	695	774	744
April	705	765	721
May	720	759	742
June	723	752	-
July	712	748	-
August	723	735	-
September	706	748	-
October	750	724	-
November	762	737	-
December	736	728	-
<b>Year-to-Date County Average</b>	<b>687</b>	<b>762</b>	<b>744</b>
<b>Year-end County Average</b>	<b>712</b>	<b>748</b>	
<b>Federal Inmate Population</b>			
<b>Month</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
January	24	17	10
February	24	16	10
March	24	16	12
April	24	15	11
May	23	15	10
June	22	14	-
July	25	15	-
August	22	14	-
September	23	14	-
October	23	12	-
November	22	14	-
December	19	12	-
<b>Year-to-Date Federal Average</b>	<b>24</b>	<b>16</b>	<b>11</b>
<b>Year-end Federal Average</b>	<b>23</b>	<b>15</b>	



**KPI REPORT 6: Sworn Separations**

**Police Department: May 2023 Sworn Separations**

<b>UNION</b>	<b>ACTUAL HC</b>	<b>PENDING HC</b>
PBA	6	1
SOA	2	3
<b>TOTAL PDD</b>	<b>8</b>	<b>4</b>
PBA	8	0
DAI	11	2
ORD	0	0
SOA	8	0
<b>TOTAL PDH</b>	<b>27</b>	<b>2</b>
<b>TOTAL SEPARATIONS</b>	<b>35</b>	<b>6</b>

Note: Actual Headcount is YTD and 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.

# MAY 2023 MONTHLY FINANCIAL REPORT



## KPI REPORT 7: Tax Map Verification Documents Processed

Month	2023		2022		2021	
	# of Documents	Total Revenue	# of Documents	Total Revenue	# of Documents	Total Revenue
January	5,675	\$2,014,625	11,469	\$4,071,495	13,675	\$4,854,625
February	5,204	\$1,847,420	10,970	\$3,894,350	13,460	\$4,778,300
March	5,983	\$2,123,965	11,784	\$4,183,320	16,592	\$5,890,160
April	5,277	\$1,791,820	9,833	\$3,490,715	15,420	\$5,474,100
May	5,979	\$1,615,350	9,008	\$3,197,840	12,892	\$4,576,660
June	0	\$0	9,419	\$3,343,745	13,660	\$4,849,300
July	0	\$0	8,864	\$3,146,720	13,245	\$4,701,975
August	0	\$0	8,805	\$3,125,775	13,429	\$4,767,295
September	0	\$0	7,685	\$2,728,175	12,144	\$4,311,120
October	0	\$0	7,182	\$2,549,610	12,137	\$4,308,635
November	0	\$0	6,594	\$2,340,870	11,775	\$4,180,125
December	0	\$0	6,119	\$2,172,245	12,728	\$4,518,440
<b>Totals</b>	<b>28,118</b>	<b>\$9,393,180</b>	<b>107,732</b>	<b>\$38,244,860</b>	<b>161,157</b>	<b>\$57,210,735</b>
<b>YTD Sum</b>	<b>28,118</b>	<b>\$9,393,180</b>	<b>53,064</b>	<b>\$18,837,720</b>	<b>72,039</b>	<b>\$25,573,845</b>
<b>YTD Monthly Avg</b>	<b>5,624</b>	<b>\$1,878,636</b>	<b>10,613</b>	<b>\$3,767,544</b>	<b>14,408</b>	<b>\$5,114,769</b>

# MAY 2023 MONTHLY FINANCIAL REPORT



## KPI REPORT 8: Health Department Pre-School & Early Intervention Cases

Health Department									
Date	Center Base	Evaluations	Pre-School			Early Intervention			
			Related Service	SEIT	Tranportation	Children Served	Referrals	Children Served	
Jan-23	1,567	627	2,561	649	1,472	4,451	517	3,613	
Feb-23	1,564	457	2,631	638	1,544	4,603	414	3,999	
Mar-23	1,552	439	2,687	613	1,584	4,781	516	4,510	
Apr-23	1,437	158	2,234	475	1,584	4,848	359	4,874	
May-23	2	34	178	40	-	-	438	5,284	
Jun-23	-	-	-	-	-	-	-	-	
Jul-23	-	-	-	-	-	-	-	-	
Aug-23	-	-	-	-	-	-	-	-	
Sep-23	-	-	-	-	-	-	-	-	
Oct-23	-	-	-	-	-	-	-	-	
Nov-23	-	-	-	-	-	-	-	-	
Dec-23	-	-	-	-	-	-	-	-	
<b>Year-to-Date Total</b>	<b>6,122</b>	<b>1,715</b>	<b>10,291</b>	<b>2,415</b>	<b>6,184</b>	<b>18,683</b>	<b>2,244</b>	<b>22,280</b>	
<b>Year-to-Date Average</b>	<b>1,530</b>	<b>420</b>	<b>2,528</b>	<b>594</b>	<b>1,546</b>	<b>4,671</b>	<b>452</b>	<b>4,249</b>	
<b>Year-end Average</b>	<b>1,530</b>	<b>420</b>	<b>2,528</b>	<b>594</b>	<b>1,546</b>	<b>4,671</b>	<b>452</b>	<b>4,249</b>	
Jan-22	1,480	633	2,215	436	1,355	3,874	434	3,634	
Feb-22	1,497	600	2,354	484	1,377	4,015	442	4,092	
Mar-22	1,528	710	2,540	527	1,389	4,197	539	4,603	
Apr-22	1,527	589	2,605	543	1,388	4,289	403	5,001	
May-22	1,529	604	2,663	566	1,403	4,373	424	5,414	
Jun-22	1,525	502	2,647	566	1,389	4,374	409	5,804	
Jul-22	1,446	345	943	205	1,215	2,512	362	6,194	
Aug-22	1,435	299	891	181	1,250	2,502	408	6,581	
Sep-22	1,529	388	1,900	451	1,240	3,599	420	7,020	
Oct-22	1,588	489	2,079	520	1,269	3,804	409	7,467	
Nov-22	1,613	563	2,199	559	1,286	3,958	405	7,853	
Dec-22	1,622	556	2,209	577	1,290	4,028	344	8,126	
<b>Year-to-Date Total</b>	<b>18,319</b>	<b>6,278</b>	<b>25,245</b>	<b>5,615</b>	<b>15,851</b>	<b>45,525</b>	<b>4,999</b>	<b>71,789</b>	
<b>Year-to-Date Average</b>	<b>1,508</b>	<b>633</b>	<b>2,429</b>	<b>498</b>	<b>1,377</b>	<b>4,094</b>	<b>455</b>	<b>4,333</b>	
<b>Year-end Average</b>	<b>1,527</b>	<b>523</b>	<b>2,104</b>	<b>468</b>	<b>1,321</b>	<b>3,794</b>	<b>417</b>	<b>5,982</b>	

Notes:

- NYS tracks cases on a service date basis.
- Preschool vendors have up to 48 months to report a service.
- Early Intervention vendors have 90 days to report a service.
- Averages are based on report month and may change due to a lag.