

MONTHLY COUNTY BUDGET REPORT

For the Period Ending October 31, 2018

Nassau County

Long Island, New York



Laura Curran, County Executive

**Office of Management and Budget
Office of the County Executive
November 21, 2018**

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EXECUTIVE SUMMARY

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2018 OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the October 2018 Financial Report indicating the County's current fiscal status. OMB projects that the County's 2018 operating surplus will be \$2.3 million after the implementation of corrective actions, reinstatement of essential services and new budget initiatives.

The County has significant exposure from the backlog of tax certiorari payments caused by the frozen assessment that continues to be an unmanageable burden on the operating budget. The administration has achieved statutory revisions to the operation of its Disputed Assessment Fund (DAF) and is seeking to bond the retroactive portion of certiorari payments owed by the County.

Revenues

Total revenues are projected to be \$3.4 billion, an increase of \$32.4 million from the 2018 NIFA Conformed Budget. Continuing the upward trend from 2017, total sales tax receipts through November 13, 2018, have grown by 3.8% as compared to the same period in 2017. The economy remains strong, consumer confidence remains high and low unemployment have combined to contribute to strong sales tax growth. The October financial report projects sales tax growth in 2018 will end up 3.6% over the 2017 total receipts by year's end, or \$21.0 million over the 2018 NIFA Conformed Budget. Of this amount, \$13.0 million will be recognized in 2018, while the remaining balance of approximately \$8.0 million must be deferred until 2020.

Also included are revenue initiatives of \$12.1 million:

- \$2.1 million in the Traffic and Parking Violations Agency (TPVA) from an increase in default judgment filing fees, scofflaw expansion, distracted driver education program fees and increased County parking fees.
- \$3.0 million in the Police Department for stricter enforcement.
- \$5.3 million from the sale and rent of County property and buildings. Approximately \$5.0 million for the sale of County property require legislative approval. This amount will continue to be at risk until approved by the County's Legislature.
- \$0.9 million in the Parks Department including greens fees, rental of Chelsea Mansion, and summer recreation program fees.
- \$0.2 million in Consumer Affairs fines and enforcement.
- \$0.3 million in departmental revenues in the Fire Commission.
- \$0.2 million from FICA reimbursement in the Comptroller's Office.
- \$0.1 million in State Aid for indirect cost reimbursement for Women Infant and Children (WIC) program.

Other revenue increases include:

- \$6.2 million in recoveries from prior year encumbrances.

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- \$6.0 million of Interfund Revenue from the Police Department's Asset Forfeiture funds to cover Police overtime related to the opioid and gang crisis in Nassau County.
- \$2.0 million of cash recovery from the County Attorney for litigation.
- \$5.6 million in investment income.

These revenue increases are offset by projected decreases in revenue from OTB in the amount of \$12.8 million and \$5.2 million from the Income and Expense Law revenue.

Expenses

County expenses are projected to exceed the 2018 NIFA Conformed Budget by \$30.1 million.

EXPENSE VARIANCES

Object	2018 NIFA Conformed Budget	October Projections	Variance
AA - SALARIES, WAGES & FEES	871,418,303	861,245,648	10,172,655
AB - FRINGE BENEFITS	577,169,228	571,740,399	5,428,829
DE - CONTRACTUAL SERVICES	251,352,038	261,316,891	(9,964,853)
OO - OTHER EXPENSES	243,254,445	292,154,188	(48,899,743)
SS - RECIPIENT GRANTS	55,650,000	51,100,000	4,550,000
XX - MEDICAID	237,685,256	239,192,349	(1,507,093)
ALL OTHER EXPENSES	1,144,927,626	1,134,841,352	10,086,274
Grand Total	3,381,456,896	3,411,590,826	(30,133,930)

Projected expenses in 2018 are lower in the following categories:

- Salaries, Wages & Fees are \$10.2 million lower than the 2018 NIFA Conformed Budget due to 336 full-time positions that have not been filled as of October 31, 2018 (see KPI 1).
- Fringe Benefits savings of \$5.4 million from vacant positions.
- Recipient Grants savings of \$4.6 million from lower caseloads in TANF and Safety Net Assistance.

Projected expenses in 2018 are higher in the following categories:

- Other Expenses of \$48.9 million mostly due to the Restivo settlement.
- Contractual Services of \$10.0 million primarily due to restoration of funding for the TransDev contract for NICE bus services.
- Medicaid of \$1.5 million higher to an adjustment for indigent care, offset by a lower Medicaid weekly share amount for the last three quarters of 2018.

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Budget Restoration

As part of the adjustments, the administration has reinstated the following key expenses to mitigate service reductions from the 2018 NIFA Conformed Budget:

- \$7.1 million for the TransDev contract for NICE bus services
- \$1.4 million for Youth Boards programs.
- \$0.3 million for Long Island Regional Planning Council.
- \$0.3 million for Legal Aid Society.
- \$0.2 million for Vocational Education and Extension Board (VEEB).

Finally, as part of the re-assessment of taxable real property, the projections also account for \$1.2 million for increased staffing in the Department of Assessment and the Assessment Review Commission, and \$0.4 million has been added to bolster the Minority and Women Based Enterprise (MWBE) program by providing additional staff in the Office of Minority Affairs, Coordinated Agency for Spanish Americans (CASA), and Advisory Councils.

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Expense Variance Explanation - 2018 NIFA Conformed Budget

Object	2018 NIFA Conformed Budget	October Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	871,418,303	861,245,648	10,172,655	A surplus is projected primarily due vacancies offset by higher overtime and termination payments in PD and higher overtime in Corrections.
AB - FRINGE BENEFITS	577,169,228	571,740,399	5,428,829	A surplus is projected primarily due to savings in Health Insurance premiums for active employees offset by higher expense in Health Insurance for retirees. Another contributing factor to the surplus is savings in Social Security tax expense.
AC - WORKERS COMPENSATION	34,299,182	33,349,182	950,000	OMB projects a surplus as part of the 2018 Savings Initiatives.
BB - EQUIPMENT	2,313,140	2,312,873	267	
DD - GENERAL EXPENSES	31,545,561	32,809,521	(1,263,960)	A deficit is projected due to additional expenses related to salt and sand and traffic and highway supplies.
DE - CONTRACTUAL SERVICES	251,352,038	261,316,891	(9,964,853)	A shortfall is projected primarily due to the restoration of funding for operating the County's Bus System; restoration to Youth Board programs; expenses related to the Vocational Education and Extension Board (VEEB) and the contract for the Red Light Camera Program (RLC).
DF - UTILITY COSTS	33,566,551	33,792,825	(226,274)	
DG - VAR DIRECT EXPENSES	5,000,000	5,250,000	(250,000)	OMB projects a deficit due to the restoration of the payment to the Long Island Regional Planning Counsel.
FF - INTEREST	122,588,977	119,559,626	3,029,351	Reduction in debt service.
GA - LOCAL GOVT ASST PROGRAM	70,855,824	71,687,578	(831,754)	OMB projects a deficit due to higher Sales Tax projections (see TA revenue).
GG - PRINCIPAL	98,707,823	97,170,169	1,537,654	Reduction in debt service.
HD - DEBT SERVICE CHARGEBACKS	326,130,453	317,953,290	8,177,163	Reduction in debt service.
HF - INTER-DEPARTMENTAL CHARGES	99,896,210	99,902,383	(6,173)	
HH - INTERFUND CHARGES	24,719,916	24,719,916	0	
JA - CONTINGENCIES RESERVE	0	0	0	
MM - MASS TRANSPORTATION	44,170,818	44,105,818	65,000	
NA - NCIFA EXPENDITURES	2,025,000	2,025,000	0	
OO - OTHER EXPENSES	243,254,445	292,154,188	(48,899,743)	A deficit is projected primarily due to the expenses associated with the Restivo case. The 2018 NIFA Conformed Budget did not have the budget appropriation for this extraordinary item. In addition, resident tuition is trending higher than budgeted, however, this expense is offset by equal amount of revenue.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	134,500,000	0	
SS - RECIPIENT GRANTS	55,650,000	51,100,000	4,550,000	A surplus is projected primarily due to a lower than anticipated number of caseloads in the Temporary Assistance for Needy Families (TANF), Safety Net Assistance, Children in Foster Homes and Subsidized Adoptions.
TT - PURCHASED SERVICES	67,583,171	67,583,171	0	
WW - EMERGENCY VENDOR PAYMENTS	47,025,000	48,120,000	(1,095,000)	A deficit is projected primarily due to higher expenses in shelter care where individuals and families seek assistance under the new homeless where found program.
XX - MEDICAID	237,685,256	239,192,349	(1,507,093)	A deficit is projected primarily due to a higher quarterly Indigent Care Adjustment as the result of the 2015 New York State reconciliation.
	3,381,456,896	3,411,590,826	(30,133,930)	

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Revenue Variance Explanation – 2018 NIFA Conformed Budget

Object	2018 NIFA Conformed Budget	October Projections	Variance	Explanation
BA - INT PENALTY ON TAX	34,850,000	36,004,555	1,154,555	
BC - PERMITS & LICENSES	18,485,093	18,742,668	257,575	
BD - FINES & FORFEITS	102,910,574	109,483,204	6,572,630	OMB projects a surplus due to an increase in the Police Department, enforcement and auction of seized motor vehicles. Projections also include an increase in fees related to the Traffic and Parking Violations Agency.
BE - INVEST INCOME	1,953,235	7,548,323	5,595,088	OMB projects a surplus due to higher than budgeted interest rates.
BF - RENTS & RECOVERIES	25,064,596	35,304,683	10,240,087	OMB projects a surplus mainly due to an increase in Sales of County property, including certain buildings and ground leases at Mitchel Field. In addition, a cash recovery of \$2.0 million is projected in County Attorney.
BG - REVENUE OFFSET TO EXPENSE	17,312,216	20,137,938	2,825,722	Surplus is mostly due to revenue received for resident tuition expenses which are trending higher than budget.
BH - DEPT REVENUES	237,100,578	227,919,890	(9,180,688)	OMB projects a shortfall due to the 'Income and Expense Revenue' that will not come to fruition. This decrease is offset by increases in Parks fees, such as green fees, rental of Chelsea Mansion, summer recreation program fees, marketing Old Bethpage Village Restoration.
BJ - INTERDEPT REVENUES	99,896,210	99,896,210	0	
BO - PAYMENT IN LIEU OF TAXES	45,621,235	51,876,159	6,254,924	Surplus is due to 2017 PILOTS revenue received in 2018.
BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	4,197,285	1,592,535	
BS - OTB PROFITS	15,750,000	3,000,000	(12,750,000)	OMB projects a deficit due to a lower amount of terminals installed. The shortfall is offset by the recognition of the 2017 revenue in the current year.
BV - DEBT SERVICE CHARGEBACK REVENUE	326,130,453	317,953,290	(8,177,163)	Reduction in debt service.
BW - INTERFUND REVENUE	69,157,061	77,894,452	8,737,391	A surplus is projected due to an increase in Interfund Transfers in PDH. Due to new initiatives the PD will be able to chargeback increase in overtime to the Asset Forfeiture Fund.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	134,593,732	136,111,855	1,518,123	Primarily due to the increase in shelter care payments for Temporary Assistance for Needy Families
IF - INTERFUND TRANSFERS	2,912,422	2,912,422	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,574,980	212,172,593	597,613	A surplus is projected due to increase in STOA revenue for NICE Bus.
TA - SALES TAX COUNTYWIDE	1,087,525,185	1,100,525,185	13,000,000	OMB projects Sales Tax to be \$13.0 million higher than the \$1.087 billion in the 2018 NIFA Conformed Budget primarily due to higher than anticipated collections. The County is experiencing a 4.1% growth when compared to 2017 year-to-date.
TB - SALES TAX PART COUNTY	101,271,425	101,271,972	547	
TL - PROPERTY TAX	814,701,604	817,633,659	2,932,055	
TO - OTB 5% TAX	2,100,000	2,100,000	0	
TX - SPECIAL TAXES	29,941,547	31,218,687	1,277,140	A surplus is projected due to increase increase in Hotel/Motel Tax.
	3,381,456,896	3,413,905,031	32,448,135	



**FUND AND
DEPARTMENT DETAIL**

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Major Funds

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	871,418,303	681,386,787	861,245,648	10,172,655
	AB - FRINGE BENEFITS	577,169,228	485,328,029	571,740,399	5,428,829
	AC - WORKERS COMPENSATION	34,299,182	24,968,014	33,349,182	950,000
	BB - EQUIPMENT	2,313,140	921,006	2,312,873	267
	DD - GENERAL EXPENSES	31,545,561	25,310,534	32,809,521	(1,263,960)
	DE - CONTRACTUAL SERVICES	251,352,038	220,179,730	261,316,891	(9,964,853)
	DF - UTILITY COSTS	33,566,551	27,981,951	33,792,825	(226,274)
	DG - VAR DIRECT EXPENSES	5,000,000	5,250,000	5,250,000	(250,000)
	FF - INTEREST	122,588,977	111,653,382	119,559,626	3,029,351
	GA - LOCAL GOVT ASST PROGRAM	70,855,824	31,961,037	71,687,578	(831,754)
	GG - PRINCIPAL	98,707,823	92,321,320	97,170,169	1,537,654
	HH - INTERFUND CHARGES	24,719,916	21,219,847	24,719,916	0
	JA - CONTINGENCIES RESERVE	0	(3,307,775)	0	0
	MM - MASS TRANSPORTATION	44,170,818	41,209,870	44,105,818	65,000
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSES	243,254,445	96,940,657	292,154,188	(48,899,743)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	101,120,351	134,500,000	0
	SS - RECIPIENT GRANTS	55,650,000	42,905,617	51,100,000	4,550,000
	TT - PURCHASED SERVICES	67,583,171	57,899,441	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	41,557,319	48,120,000	(1,095,000)
	XX - MEDICAID	237,685,256	201,021,517	239,192,349	(1,507,093)
Total Expenses Excluding Interdepartmental Charges		2,955,430,233	2,307,828,633	2,993,735,153	(38,304,920)
	Interdepartmental Charges	426,026,663	54,041,125	417,855,673	8,170,990
Total Expenses Including Interdepartmental Charges		3,381,456,896	2,361,869,758	3,411,590,826	(30,133,930)
REV	BA - INT PENALTY ON TAX	34,850,000	32,003,257	36,004,555	1,154,555
	BC - PERMITS & LICENSES	18,485,093	15,584,135	18,742,668	257,575
	BD - FINES & FORFEITS	102,910,574	92,137,381	109,483,204	6,572,630
	BE - INVEST INCOME	1,953,235	5,799,687	7,548,323	5,595,088
	BF - RENTS & RECOVERIES	25,064,596	16,681,841	35,304,683	10,240,087
	BG - REVENUE OFFSET TO EXPENSE	17,312,216	10,785,083	20,137,938	2,825,722
	BH - DEPT REVENUES	237,100,578	165,373,500	227,919,890	(9,180,688)
	BO - PAYMENT IN LIEU OF TAXES	45,621,235	50,093,079	51,876,159	6,254,924
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	1,349,849	4,197,285	1,592,535
	BS - OTB PROFITS	15,750,000	3,000,000	3,000,000	(12,750,000)
	BW - INTERFUND REVENUE	69,157,061	26,739,801	77,894,452	8,737,391
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	134,593,732	92,236,777	136,111,855	1,518,123
	IF - INTERFUND TRANSFERS	2,912,422	0	2,912,422	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,574,980	115,173,267	212,172,593	597,613
	TA - SALES TAX COUNTYWIDE	1,087,525,185	671,345,113	1,100,525,185	13,000,000
	TB - SALES TAX PART COUNTY	101,271,425	75,022,098	101,271,972	547
	TL - PROPERTY TAX	814,701,604	817,633,658	817,633,659	2,932,055
	TO - OTB 5% TAX	2,100,000	1,326,690	2,100,000	0
	TX - SPECIAL TAXES	29,941,547	24,815,319	31,218,687	1,277,140
Total Revenue Excluding Interdepartmental Charges		2,955,430,233	2,217,100,535	2,996,055,531	40,625,298
	Interdepartmental Charges	426,026,663	54,072,593	417,849,500	(8,177,163)
Total Revenue Including Interdepartmental Charges		3,381,456,896	2,271,173,128	3,413,905,031	32,448,135
Projected Surplus / (Deficit)		0		2,314,205	

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GENERAL FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	393,392,743	309,869,499	386,708,274	6,684,469
	AB - FRINGE BENEFITS	272,901,966	219,789,841	270,338,471	2,563,495
	AC - WORKERS COMPENSATION	20,413,497	14,843,196	19,463,497	950,000
	BB - EQUIPMENT	1,303,253	709,441	1,302,986	267
	DD - GENERAL EXPENSES	23,971,810	18,898,273	25,235,770	(1,263,960)
	DE - CONTRACTUAL SERVICES	231,998,220	204,478,973	241,717,468	(9,719,248)
	DF - UTILITY COSTS	29,629,875	25,212,760	29,856,149	(226,274)
	DG - VAR DIRECT EXPENSES	5,000,000	5,250,000	5,250,000	(250,000)
	GA - LOCAL GOVT ASST PROGRAM	70,855,824	31,961,037	71,687,578	(831,754)
	HD - DEBT SERVICE CHARGEBACKS	300,716,070	0	295,628,967	5,087,103
	HF - INTER-DEPARTMENTAL CHARGES	50,278,610	18,621,442	50,284,783	(6,173)
	HH - INTERFUND CHARGES	24,719,916	21,219,847	24,719,916	0
	JA - CONTINGENCIES RESERVE	0	(3,307,775)	0	0
	MM - MASS TRANSPORTATION	44,170,818	41,209,870	44,105,818	65,000
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSES	95,022,301	95,555,141	143,202,322	(48,180,021)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	101,120,351	134,500,000	0
	SS - RECIPIENT GRANTS	55,650,000	42,905,617	51,100,000	4,550,000
	TT - PURCHASED SERVICES	67,583,171	57,899,441	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	41,557,319	48,120,000	(1,095,000)
	XX - MEDICAID	237,685,256	201,021,517	239,192,349	(1,507,093)
EXP Total		2,108,843,330	1,448,815,789	2,152,022,517	(43,179,187)
REV	AA - OPENING FUND BALANCE	0	121,755,162	0	0
	BA - INT PENALTY ON TAX	34,850,000	32,003,257	36,004,555	1,154,555
	BC - PERMITS & LICENSES	12,976,275	11,647,281	13,233,850	257,575
	BD - FINES & FORFEITS	71,533,000	67,984,989	75,105,630	3,572,630
	BE - INVEST INCOME	1,929,000	5,668,235	7,403,387	5,474,387
	BF - RENTS & RECOVERIES	24,998,456	16,279,352	34,902,193	9,903,737
	BG - REVENUE OFFSET TO EXPENSE	16,200,000	9,667,618	19,025,722	2,825,722
	BH - DEPT REVENUES	200,753,600	138,915,546	192,273,162	(8,480,438)
	BJ - INTERDEPT REVENUES	86,079,341	53,891,322	86,079,341	0
	BO - PAYMENT IN LIEU OF TAXES	19,520,599	23,992,443	25,775,523	6,254,924
	BS - OTB PROFITS	15,750,000	3,000,000	3,000,000	(12,750,000)
	BW - INTERFUND REVENUE	36,850,160	26,771,402	36,850,206	46
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	128,877,652	86,755,702	130,395,775	1,518,123
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	210,694,980	114,676,872	211,292,593	597,613
	TA - SALES TAX COUNTYWIDE	1,087,525,185	671,345,113	1,100,525,185	13,000,000
	TB - SALES TAX PART COUNTY	101,271,425	75,022,098	101,271,972	547
	TL - PROPERTY TAX	51,677,392	54,612,811	54,612,811	2,935,419
	TO - OTB 5% TAX	2,100,000	1,326,690	2,100,000	0
	TX - SPECIAL TAXES	5,256,265	5,939,439	6,533,405	1,277,140
REV Total		2,108,843,330	1,521,255,333	2,136,385,310	27,541,980
Projected Surplus / (Deficit)				(15,637,207)	

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DEBT SERVICE FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	FF - INTEREST	122,588,977	111,653,382	119,559,626	3,029,351
	GG - PRINCIPAL	98,707,823	92,321,320	97,170,169	1,537,654
	OO - OTHER EXPENSES	148,232,144	1,385,516	148,951,866	(719,722)
EXP Total		369,528,944	205,360,218	365,681,661	3,847,283
REV	BG - REVENUE OFFSET TO EXPENSE	1,112,216	1,117,466	1,112,216	0
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	1,349,849	4,197,285	1,592,535
	BV - DEBT SERVICE CHARGEBACK REVENUE	326,130,453	0	317,953,290	(8,177,163)
	BW - INTERFUND REVENUE	31,956,901	0	34,694,246	2,737,345
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,812,202	4,755,145	4,812,202	0
	IF - INTERFUND TRANSFERS	2,912,422	0	2,912,422	0
REV Total		369,528,944	7,222,460	365,681,661	(3,847,283)

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FIRE COMMISSION FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,424,596	7,566,004	10,350,855	73,741
	AB - FRINGE BENEFITS	6,159,843	5,192,080	6,013,500	146,343
	BB - EQUIPMENT	84,021	43,028	84,021	0
	DD - GENERAL EXPENSES	188,806	65,616	188,806	0
	DE - CONTRACTUAL SERVICES	4,540,863	4,326,486	4,786,468	(245,605)
	HD - DEBT SERVICE CHARGEBACKS	820,758	0	805,932	14,826
	HF - INTER-DEPARTMENTAL CHARGES	2,524,924	582,004	2,524,924	0
EXP Total		24,743,811	17,775,217	24,754,507	(10,696)
REV	BE - INVEST INCOME	0	5,700	5,701	5,701
	BF - RENTS & RECOVERIES	0	23,082	23,082	23,082
	BH - DEPT REVENUES	8,900,600	6,321,444	8,200,350	(700,250)
	BO - PAYMENT IN LIEU OF TAXES	404,691	404,691	404,691	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	180,000	127,005	180,000	0
	TL - PROPERTY TAX	15,258,520	15,256,174	15,256,175	(2,345)
REV Total		24,743,811	22,138,097	24,069,999	(673,812)

Projected Surplus / (Deficit)

(684,507)

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	760,299	743,958	16,341	8,399,384	7,566,004	833,380	Fewer part time hours and Lower than anticipated terminal leave
	AB	348,158	323,616	24,542	5,378,155	5,192,080	186,075	
	BB	20,771	1,756	19,015	83,077	43,028	40,049	Delayed spending of Educational and Training Equipment
	DD	18,380	2,339	16,042	162,124	65,616	96,508	Delayed spending of Educational and Training Supplies and Expenses
	DE	0	0	0	4,540,863	4,326,486	214,377	Delay in spending of Radio & Communications Services
	HF	603,000	681,780	(78,780)	1,687,169	582,004	1,105,165	Reversal of prior year accruals and delay in posting current Indirect Charges
EXP Total		1,750,608	1,753,449	(2,841)	20,250,772	17,775,217	2,475,555	
REV	BE	0	795	795	0	5,700	5,700	No budget therefore no plan
	BF	0	0	0	0	46,164	46,164	No budget therefore no plan
	BH	818,357	738,847	(79,510)	7,165,127	6,321,444	(843,683)	Delay in recording Fees
	BO	202,345	0	(202,345)	404,691	404,691	0	Received PILOT earlier than anticipated
	SA	11,181	9,620	(1,561)	101,643	127,005	25,362	Earlier than anticipated State Aid
	TL	0	0	0	15,258,520	15,256,174	(2,346)	Property Tax Revenue on par with plan
REV Total		1,031,883	749,262	(282,621)	22,929,981	22,161,179	(768,802)	

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POLICE DISTRICT FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	223,731,926	172,740,015	223,628,190	103,736
	AB - FRINGE BENEFITS	143,730,679	124,247,621	140,840,257	2,890,422
	AC - WORKERS COMPENSATION	9,480,593	6,709,052	9,480,593	0
	BB - EQUIPMENT	338,090	26,469	338,090	0
	DD - GENERAL EXPENSES	3,825,631	3,532,373	3,825,631	0
	DE - CONTRACTUAL SERVICES	1,926,764	211,533	1,926,764	0
	DF - UTILITY COSTS	1,100,215	1,076,583	1,100,215	0
	HD - DEBT SERVICE CHARGEBACKS	2,243,962	0	2,230,354	13,608
	HF - INTER-DEPARTMENTAL CHARGES	20,816,584	14,954,142	20,816,584	0
EXP Total		407,194,444	323,497,788	404,186,678	3,007,766
REV	AA - OPENING FUND BALANCE	0	24,828,719	0	0
	BC - PERMITS & LICENSES	4,628,818	3,227,735	4,628,818	0
	BD - FINES & FORFEITS	1,355,763	887,100	1,355,763	0
	BE - INVEST INCOME	12,235	94,845	100,235	88,000
	BF - RENTS & RECOVERIES	0	147,207	147,207	147,207
	BH - DEPT REVENUES	3,450,000	2,157,588	3,450,000	0
	BJ - INTERDEPT REVENUES	390,576	144,932	390,576	0
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	16,758,062	16,758,062	0
	BW - INTERFUND REVENUE	150,000	0	150,000	0
	TL - PROPERTY TAX	380,448,990	380,452,591	380,452,592	3,602
REV Total		407,194,444	428,698,780	407,433,253	238,809

Projected Surplus / (Deficit)

3,246,575

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	17,113,617	16,322,292	791,325	179,781,368	172,743,430	7,037,938	Variance due to high attrition and lower than anticipated overtime
	AB	7,303,006	6,898,423	404,583	126,105,277	124,247,621	1,857,656	Variance due to lower head count
	AC	790,049	680,538	109,511	7,900,490	6,709,052	1,191,438	Lower than expected D-Pay and Indemnity offset by higher Medical
	BB	26,006	0	26,006	260,060	26,469	233,591	Delay in spending of Safety and Security Equipment
	DD	295,534	202,007	93,527	2,955,340	3,532,373	(577,033)	Higher than anticipated Gasoline and Motor Vehicles Supplies and Parts
	DE	117,350	30,000	87,350	1,574,714	461,533	1,113,181	Reversal of prior year accrual
	DF	123,657	86,113	37,544	870,632	1,076,583	(205,951)	Higher than anticipated spending of Light, Power and Water
	HF	0	14,722,473	(14,722,473)	15,087,821	14,954,142	133,679	Plan recognizes indirect charges earlier than actual spending
EXP Total		25,769,219	38,941,846	(13,172,627)	334,535,702	323,751,203	10,784,499	
REV	AA	0	0	0	0	24,828,719	24,828,719	
	BC	356,063	397,650	41,587	3,560,630	3,227,735	(332,895)	Delay in recording alarm permits
	BD	104,289	124,700	20,411	1,042,890	887,100	(155,790)	Delay in recording fines
	BE	941	16,872	15,931	9,410	94,845	85,435	Higher interest rates than budgeted
	BF	0	3,901	3,901	0	147,207	147,207	Recoveries from prior year encumbrances
	BH	133,707	77,827	(55,880)	2,620,929	2,157,588	(463,341)	Delay in implementation of Tow Impound program
	BJ	0	0	0	144,000	144,932	932	Interdepartmental Revenues on par with plan
	BO	0	0	0	16,758,062	16,758,062	0	
	TL	0	0	0	380,448,990	380,452,591	3,601	Property Tax Revenues on par with plan
REV Total		595,000	620,951	25,951	404,584,911	428,698,780	24,113,869	

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POLICE HEADQUARTER FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	243,869,038	191,211,269	240,558,329	3,310,709
	AB - FRINGE BENEFITS	154,376,740	136,098,487	154,548,171	(171,431)
	AC - WORKERS COMPENSATION	4,405,092	3,415,767	4,405,092	0
	BB - EQUIPMENT	587,776	142,068	587,776	0
	DD - GENERAL EXPENSES	3,559,314	2,814,272	3,559,314	0
	DE - CONTRACTUAL SERVICES	12,886,191	11,162,738	12,886,191	0
	DF - UTILITY COSTS	2,836,461	1,692,608	2,836,461	0
	HD - DEBT SERVICE CHARGEBACKS	22,349,663	0	19,288,037	3,061,626
	HF - INTER-DEPARTMENTAL CHARGES	26,276,092	19,883,537	26,276,092	0
EXP Total		471,146,367	366,420,747	464,945,463	6,200,904
REV	BC - PERMITS & LICENSES	880,000	709,119	880,000	0
	BD - FINES & FORFEITS	30,021,811	23,265,292	33,021,811	3,000,000
	BE - INVEST INCOME	12,000	30,906	39,000	27,000
	BF - RENTS & RECOVERIES	66,140	232,199	232,200	166,060
	BH - DEPT REVENUES	23,996,378	17,978,921	23,996,378	0
	BJ - INTERDEPT REVENUES	13,426,293	36,339	13,426,293	0
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	8,937,883	8,937,883	0
	BW - INTERFUND REVENUE	200,000	(31,601)	6,200,000	6,000,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	903,878	725,930	903,878	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	700,000	369,390	700,000	0
	TL - PROPERTY TAX	367,316,702	367,312,081	367,312,081	(4,621)
	TX - SPECIAL TAXES	24,685,282	18,875,880	24,685,282	0
REV Total		471,146,367	438,442,340	480,334,806	9,188,439

Projected Surplus / (Deficit)

15,389,344

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	22,812,546	19,221,419	3,591,127	197,871,321	191,213,421	6,657,900	High terminal leave offset by lower than anticipated headcount and longevity
	AB	7,661,259	7,380,215	281,044	134,701,919	136,098,487	(1,396,568)	Health Insurance for retirees higher than the plan
	AC	338,852	255,883	82,969	3,388,520	3,415,767	(27,247)	High medical offset by lower Dpay and Indemnity
	BB	45,215	20,280	24,935	479,204	142,068	337,136	Delay in spending of Motor Vehicle Equipment
	DD	296,604	269,034	27,570	2,966,035	2,814,272	151,763	Delay in spending of Motor Vehicle Supplies and Parts
	DE	991,245	605,549	385,696	9,912,450	11,162,738	(1,250,288)	Higher than anticipated radio and communications
	DF	218,189	130,102	88,087	2,181,890	1,692,608	489,282	Delay in telephone utilities spending
	HF	0	19,757,985	(19,757,985)	21,233,868	19,883,537	1,350,331	Plan recognizes indirect charges earlier than actual spending
EXP Total		32,363,910	47,640,468	(15,276,558)	372,735,207	366,422,899	6,312,308	
REV	BC	67,692	120,110	52,418	676,920	709,119	32,199	High volume of pistol permits
	BD	2,309,370	2,241,129	(68,241)	23,093,700	23,265,292	171,592	High volume of red light camera tickets
	BE	923	4,393	3,470	9,230	30,906	21,676	Higher Interest rates
	BF	0	1,356	1,356	6,686	232,199	225,513	Prior year recoveries
	BH	1,845,874	2,161,982	316,108	18,460,126	17,978,921	(481,205)	Delay in posting ambulance fees
	BJ	20,000	0	(20,000)	387,000	36,339	(350,661)	Reversal of prior year accrual and delay in posting current year revenue
	BO	0	0	0	8,937,883	8,937,883	0	
	BW	0	0	0	0	(31,601)	(31,601)	Reversal of prior year accrual
	FA	0	241,302	241,302	677,910	725,930	48,020	Federal Aid received earlier than anticipated
	SA	0	58,923	58,923	525,000	369,390	(155,610)	Delay in receiving reimbursement from State Aid
	TL	0	0	0	367,316,702	367,312,081	(4,621)	Property Tax revenue on par with plan
	TX	1,898,868	2,746,504	847,636	18,988,680	18,875,880	(112,800)	Delay in posting Cell Phone E911 Surcharge and Emergency Phone Surcharge revenues
REV Total		6,142,727	7,575,698	1,432,971	439,079,837	438,442,340	(637,497)	

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SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,700,623	8,281,825	9,946,467	(245,844)
	AB - FRINGE BENEFITS	9,377,251	8,049,515	8,542,827	834,424
	BB - EQUIPMENT	15,000	7,658	15,000	0
	DD - GENERAL EXPENSES	1,007,921	66,308	1,007,921	0
	DE - CONTRACTUAL SERVICES	64,154,936	61,375,774	64,154,936	0
	DF - UTILITY COSTS	6,075,000	5,723,628	7,410,000	(1,335,000)
	FF - INTEREST	5,338,753	878,893	3,590,690	1,748,063
	GG - PRINCIPAL	9,713,490	7,573,490	9,713,490	0
	HH - INTERFUND CHARGES	28,068,536	5,334,529	31,156,115	(3,087,579)
	OO - OTHER EXPENSES	4,538,500	46,654	933,975	3,604,525
EXP Total		137,990,010	97,338,272	136,471,420	1,518,590
REV	AA - OPENING FUND BALANCE	14,266,242	28,549,860	11,163,385	(3,102,857)
	BC - PERMITS & LICENSES	1,553,000	1,158,182	1,353,000	(200,000)
	BE - INVEST INCOME	200,000	563,557	563,557	363,557
	BF - RENTS & RECOVERIES	6,540,000	3,049,436	6,540,000	0
	BH - DEPT REVENUES	1,200,000	262,963	1,301,728	101,728
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	31,750	31,750	31,750
	IF - INTERFUND TRANSFERS	114,230,768	115,518,000	115,518,000	1,287,232
REV Total		137,990,010	149,133,748	136,471,420	(1,518,590)

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	644,998	1,613,584	(968,586)	7,663,271	8,281,825	(618,554)	
	AB	683,277	648,469	34,808	8,429,663	8,049,515	380,148	Delay in transfer of employee from GEN to SSW.
	BB	1,667	6,346	(4,679)	11,669	7,658	4,011	Increased Overtime and Back charge not posted
	DD	110,829	0	110,829	786,253	66,308	719,945	Lower than expected spending
	DE	215,174	49,757	165,417	62,058,627	61,375,774	682,853	Spending lower than budgeted
	DF	587,650	1,367,821	(780,171)	4,899,701	5,723,628	(823,927)	Encumbered later than expected and reversal of accrual.
	FF	578,866	54,578	524,288	4,181,017	878,893	3,302,124	Encumbered sooner than expected
	GG	922,943	325,000	597,943	7,867,601	7,573,490	294,111	Timing difference
	HH	0	5,334,529	(5,334,529)	0	5,334,529	(5,334,529)	Timing difference
	OO	500,000	974	499,026	3,538,500	46,654	3,491,846	Lower than expected spending
EXP Total		4,245,404	9,401,059	(5,155,655)	99,436,302	97,338,272	2,098,030	
REV	AA	0	0	0	0	28,549,860	28,549,860	
	BC	134,570	111,745	(22,825)	1,283,856	1,158,182	(125,675)	Delay in receipt
	BE	12,448	92,066	79,618	175,102	563,557	388,455	Investment income is trending higher than plan
	BF	707,779	572,489	(135,290)	5,124,439	3,049,436	(2,075,003)	Delay in payment, plan does not reflect actual timing of invoice processing from Suez which determines recovery
	BH	126,744	35,402	(91,342)	946,510	262,963	(683,547)	Change in the billing methodology has lead to a delay in payment.
	FA	0	0	0	0	31,750	31,750	Not budgeted therefore no plan
	IF	0	0	0	0	115,518,000	115,518,000	Plan projects activity in month 13
REV Total		981,541	811,702	(169,839)	7,529,907	149,133,748	141,603,841	

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AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	284,474	2,452	2,452	282,022
	DD - GENERAL EXPENSES	10,667	708	708	9,959
	DE - CONTRACTUAL SERVICES	47,201	-	-	47,201
EXP Total		342,342	3,160	3,160	339,182

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	21,799	0	21,799	233,249	2,452	230,797	Currently no staff on board
	DD	799	0	799	9,145	708	8,437	Staples encumbrance; no spending due to no staff on board
	DE	0	0	0	35,401	0	35,401	No spending due to no staff on board
EXP Total		22,598	0	22,598	277,795	3,160	274,635	

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AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,307,125	1,866,837	2,425,251	(118,126)
	DD - GENERAL EXPENSES	64,667	44,258	64,667	0
EXP Total		2,371,792	1,911,095	2,489,918	(118,126)

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	172,590	208,330	(35,740)	1,896,404	1,866,837	29,567	Mainly due to full-time vacancies
	DD	2,076	2,000	76	43,674	44,258	(584)	
EXP Total		174,666	210,331	(35,665)	1,940,078	1,911,095	28,983	

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AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,554,444	6,801,270	8,821,312	(266,868)
	DD - GENERAL EXPENSES	178,906	120,035	378,906	(200,000)
	DE - CONTRACTUAL SERVICES	940,503	771,263	740,503	200,000
	OO - OTHER EXPENSES	30,000,000	19,709,895	30,000,000	0
EXP Total		39,673,853	27,402,463	39,940,721	(266,868)
REV	BH - DEPT REVENUES	47,874,635	29,367,584	38,744,176	(9,130,459)
REV Total		47,874,635	29,367,584	38,744,176	(9,130,459)

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	633,952	664,711	(30,759)	7,044,581	6,806,498	238,083	Mainly due to full-time vacancies
	DD	12,090	7,381	4,709	78,784	120,035	(41,251)	Accelerated spending in Equipment Maintenance and Education & Training Supplies
	DE	98,746	48,958	49,788	696,413	771,263	(74,850)	Accelerated spending
	OO	3,321,417	2,141,276	1,180,141	23,357,169	19,709,895	3,647,274	Spending slower than plan on annual basis
EXP Total		4,066,205	2,862,326	1,203,879	31,176,947	27,407,690	3,769,257	
REV	BH	4,001,288	3,208,845	(792,443)	37,346,349	29,367,584	(7,978,765)	Revenue lower than plan on annual basis due to processing delays
REV Total		4,001,288	3,208,845	(792,443)	37,346,349	29,367,584	(7,978,765)	

OCTOBER 2018 MONTHLY FINANCIAL REPORT



AT - COUNTY ATTORNEY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,234,154	5,518,526	7,049,209	184,945
	BB - EQUIPMENT	7,079	400	779	6,300
	DD - GENERAL EXPENSES	609,394	426,353	609,394	(0)
	DE - CONTRACTUAL SERVICES	4,881,868	3,787,691	4,673,297	208,571
EXP Total		12,732,495	9,732,970	12,332,679	399,816
REV	BD - FINES & FORFEITS	610,000	290,021	610,000	0
	BF - RENTS & RECOVERIES	745,000	449,846	2,785,000	2,040,000
	BH - DEPT REVENUES	160,000	61,866	160,000	0
	BJ - INTERDEPT REVENUES	942,125	0	942,125	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	255,000	0	255,000	0
REV Total		2,712,125	801,733	4,752,125	2,040,000

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	539,970	535,644	4,326	5,930,816	5,518,526	412,290	Operating within budget despite NIFA imposed cut and high terminal leave. Level of staffing now similar to pre-2018 levels
	BB	0	0	0	0	400	(400)	Anticipating spending of approx. \$1,500 for the year
	DD	56,781	158,378	(101,597)	479,451	426,353	53,098	Spending coming in-line with YTD plan
	DE	525,000	632,000	(107,000)	4,218,711	3,787,691	431,020	On par with YTD projections, some amendments and advisements pending approval
EXP Total		1,121,751	1,326,022	(204,271)	10,628,978	9,732,970	896,008	
REV	BD	58,000	17,790	(40,210)	418,074	290,021	(128,053)	Delay in collecting revenues from property seizure
	BF	37,393	30,340	(7,053)	437,468	449,846	12,378	Drop off of recoveries posted in the month of July, expected to pick up again in August
	BH	19,225	6,371	(12,854)	120,024	61,866	(58,158)	Relatively on par with overall plan, earning fees from contracts but lagging misc. revenues
REV Total		114,618	54,501	(60,117)	975,566	801,733	(173,833)	

OCTOBER 2018 MONTHLY FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,712,584	2,436,254	4,130,538	(417,954)
	AB - FRINGE BENEFITS	25,320,618	5,585,338	25,320,618	0
	AC - WORKERS COMPENSATION	8,448,174	6,305,584	8,448,174	0
	BB - EQUIPMENT	4,563	0	4,563	0
	DD - GENERAL EXPENSES	104,517	80,186	104,517	0
	DE - CONTRACTUAL SERVICES	1,980,837	1,504,352	1,980,837	0
	GA - LOCAL GOVT ASST PROGRAM	70,855,824	31,961,037	71,687,578	(831,754)
	HD - DEBT SERVICE CHARGEBACKS	300,716,070	0	295,628,967	5,087,103
	HF - INTER-DEPARTMENTAL CHARGES	6,940,566	7,416	6,940,566	0
	HH - INTERFUND CHARGES	24,719,916	21,219,847	24,719,916	0
	JA - CONTINGENCIES RESERVE	0	(3,307,775)	0	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSES	51,528,222	67,180,660	99,708,243	(48,180,021)
EXP Total		496,356,891	132,972,898	540,699,517	(44,342,626)
REV	AA - OPENING FUND BALANCE	0	121,755,162	0	0
	BD - FINES & FORFEITS	900,000	819,430	900,000	0
	BF - RENTS & RECOVERIES	5,400,000	709,038	5,400,128	128
	BG - REVENUE OFFSET TO EXPENSE	15,600,000	9,268,760	18,314,830	2,714,830
	BJ - INTERDEPT REVENUES	56,107,615	54,002,577	56,107,615	0
	BO - PAYMENT IN LIEU OF TAXES	19,520,599	23,299,965	25,083,045	5,562,446
	BS - OTB PROFITS	15,750,000	3,000,000	3,000,000	(12,750,000)
	BW - INTERFUND REVENUE	30,788,012	26,554,376	30,788,012	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	0	92,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	237,200	309,814	237,200	0
	TA - SALES TAX COUNTYWIDE	1,087,525,185	671,345,113	1,100,525,185	13,000,000
	TB - SALES TAX PART COUNTY	101,271,425	75,022,098	101,271,972	547
	TL - PROPERTY TAX	51,677,392	54,612,811	54,612,811	2,935,419
	TO - OTB 5% TAX	2,100,000	1,326,690	2,100,000	0
REV Total		1,386,969,828	1,042,025,835	1,398,433,199	11,463,371

EXP/REV	CC	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP		AA	192,483	168,032	24,451	4,252,618	2,436,254	1,816,364	Delay in posting Terminal Leave for NHCC
		AB	2,993,468	582,088	2,411,380	19,333,672	5,585,338	13,748,334	Delay in the processing of payments
		AC	816,772	1,160,231	(343,459)	6,814,630	6,305,584	509,046	Lower Workers' Compensation pymts on annual basis
		BB	507	0	507	3,549	0	3,549	Equipment not needed at this time
		DD	8,995	300	8,695	86,498	80,186	6,312	Spending slower than expected
		DE	20,978	65,000	(44,022)	1,938,877	1,504,352	434,525	Spending slower than expected
		GA	7,823,113	15,244,554	(7,421,441)	53,959,599	31,961,037	21,998,562	Delay in the processing 2Q & 3Q 2018 payments for certain town(s)
		HF	0	0	0	410,000	7,416	402,584	Timing difference
		HH	2,000,000	501,303	1,498,697	21,536,325	21,219,847	316,478	Timing difference
		JA	0	0	0	0	(3,307,775)	3,307,775	The 2018 budget did not include appropriation for the payment of the Restivo case.
		OO	6,922,037	1,167,898	5,754,139	33,333,397	67,180,660	(33,847,263)	The 2018 budget did not include appropriation for the payment of the Restivo case.
		10 Total	20,778,353	18,889,406	1,888,947	141,669,165	132,972,898	8,696,267	
			(77,235)	0	(77,235)	(826,415)	0	(826,415)	No current obligation, this is a month 13 item
		30 Total	(77,235)	0	(77,235)	(826,415)	0	(826,415)	
EXP Total			20,701,118	18,889,406	1,811,712	140,842,750	132,972,898	7,869,852	
REV		10 BD	88,364	145,672	57,308	723,271	819,430	96,159	Revenue greater than projected
		BF	579,286	48,035	(531,251)	4,241,429	709,166	(3,532,263)	Timing difference of receipt and recognition
		BG	1,411,292	(6,509,114)	(7,920,406)	12,777,408	9,268,760	(3,508,648)	Timing difference
		BJ	54,414,361	54,002,577	(411,784)	54,414,361	54,002,577	(411,784)	
		BO	2,168,956	2,700,217	531,261	15,182,692	23,299,965	8,117,273	Recognition of 2017 PILOT pymt in 2018
		BS	1,750,000	0	(1,750,000)	12,250,000	3,000,000	(9,250,000)	VLTs slower than planned for rollout
		BW	0	26,554,376	26,554,376	4,500,000	26,554,376	22,054,376	No current obligation, this is a month 13 item
		FA	0	0	0	66,300	0	(66,300)	No current obligation, this is a month 13 item
		SA	22,029	124,724	102,695	188,139	309,814	121,675	Reimbursement received earlier than planned for
		TA	100,000,000	92,644,672	(7,355,328)	825,383,777	671,345,113	(154,038,664)	Timing Difference
		TB	11,252,381	12,661,144	1,408,763	78,766,667	75,022,098	(3,744,569)	Timing Difference
		TL	5,741,933	9,131	(5,732,802)	40,200,172	54,612,811	14,412,639	Property Tax revenue coming in faster than planned
		TO	221,172	156,232	(64,940)	1,657,657	1,326,690	(330,967)	Delay in receiving revenue
		10 Total	177,649,774	182,537,667	4,887,893	1,050,351,873	1,042,025,963	(8,325,910)	
REV Total			177,649,774	182,537,667	4,887,893	1,050,351,873	1,042,025,963	(8,325,910)	

OCTOBER 2018 MONTHLY FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,843,898	1,377,703	1,814,688	29,210
	BB - EQUIPMENT	8,707	937	6,207	2,500
	DD - GENERAL EXPENSES	13,256	2,277	11,500	1,756
	DE - CONTRACTUAL SERVICES	944	0	444	500
EXP Total		1,866,805	1,380,917	1,832,839	33,966
REV	BC - PERMITS & LICENSES	4,425,000	3,835,630	4,666,120	241,120
	BD - FINES & FORFEITS	500,000	373,250	700,000	200,000
	BH - DEPT REVENUES	200	245	245	45
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	32,655	39,000	(6,000)
REV Total		4,970,200	4,241,780	5,405,365	435,165

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	137,519	147,140	(9,621)	1,525,123	1,377,703	147,420	Variance due to delay in hiring
	BB	1,000	495	505	6,500	937	5,563	Delay in spending
	DD	1,575	0	1,575	10,723	2,277	8,446	Delay in spending
EXP Total		140,094	147,635	(7,541)	1,542,346	1,380,917	161,429	
REV	BC	122,813	244,080	121,267	3,518,971	3,835,630	316,659	Higher than anticipated permits & fines
	BD	37,700	31,100	(6,600)	424,350	373,250	(51,100)	Fine revenue coming in line with the overall plan
	BH	0	15	15	25	245	220	Delay in processing
	SA	5,000	32,653	27,653	36,000	32,655	(3,345)	State Aid coming in line with plan
REV Total	SA	165,513	307,848	142,335	3,979,346	4,241,780	262,434	

OCTOBER 2018 MONTHLY FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,031,019	98,328,772	122,936,671	(5,905,652)
	AC - WORKERS COMPENSATION	9,822,290	7,043,056	9,022,290	800,000
	BB - EQUIPMENT	197,207	8,205	149,740	47,467
	DD - GENERAL EXPENSES	3,196,446	2,757,683	3,196,446	(0)
	DE - CONTRACTUAL SERVICES	25,082,758	20,895,195	25,082,758	0
	DF - UTILITY COSTS	1,690,673	1,478,897	1,690,673	0
EXP Total		157,020,393	130,511,809	162,078,578	(5,058,185)
REV	BD - FINES & FORFEITS	13,000	12,741	13,000	0
	BF - RENTS & RECOVERIES	0	73,192	73,192	73,192
	BG - REVENUE OFFSET TO EXPENSE	300,000	150,000	300,000	0
	BH - DEPT REVENUES	2,300,000	1,488,411	2,300,000	0
	BJ - INTERDEPT REVENUES	150,000	51,299	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,056,750	1,186,243	3,755,625	(301,125)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	80,000	41,909	80,000	0
REV Total		6,899,750	3,003,795	6,671,817	(227,933)

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	8,980,147	10,398,092	(1,417,945)	94,799,714	98,328,772	(3,529,058)	Primarily due to higher overtime expense at the Correctional Center, higher Terminal Leave and Lag Pay than planned for, partially offset by attrition savings and a delay in the hiring of new staff. Lower number of claims for scheduled loss payments than planned for Delay in spending Food supplies and Clothing and Uniform Supplies higher than the plan Contract encumbrance sooner than planned for Current obligation coming in line with plan
	AC	827,658	707,987	119,671	7,339,316	7,043,056	296,260	
	BB	15,357	0	15,357	118,102	8,205	109,897	
	DD	236,804	224,824	11,980	2,547,168	2,757,683	(210,515)	
	DE	2,666,758	198,308	2,468,450	17,119,918	20,895,195	(3,775,277)	
	DF	107,601	9,106	98,495	1,644,823	1,478,897	165,926	
EXP Total		12,834,325	11,538,318	1,296,007	123,569,041	130,511,809	(6,942,768)	
REV	BD	0	3,292	3,292	8,388	12,741	4,353	Overall current obligation close to plan
	BF	0	0	0	0	73,192	73,192	Prior year disencumbrances
	BG	50,000	50,000	0	200,000	150,000	(50,000)	Delay in collecting from the sale of Commissary Items than planned for at this point in time
	BH	228,356	125,745	(102,611)	1,756,548	1,488,411	(268,137)	Fees collection slower than planned for
	BJ	4,000	13,606	9,606	26,000	51,299	25,299	Later than planned booking of inter-departmental revenue
	FA	327,670	122,100	(205,570)	2,701,823	1,186,243	(1,515,580)	Revenues from the State Criminal Alien Assistance Program (SCAAP) should be allocated in the plan later in the year
	SA	9,080	0	(9,080)	71,000	41,909	(29,091)	State Aid in line with overall budget
REV Total		619,106	314,744	(304,362)	4,763,759	3,003,795	(1,759,964)	

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CE - COUNTY EXECUTIVE

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,728,682	1,514,537	1,812,416	(83,734)
	DD - GENERAL EXPENSES	66,082	31,718	66,082	0
	DE - CONTRACTUAL SERVICES	212,406	0	212,406	0
EXP Total		2,007,170	1,546,255	2,090,904	(83,734)

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	125,135	124,952	183	1,434,621	1,514,537	(79,916)	Higher than plan due to lumpsum termination payments.
	DD	300	470	(170)	30,317	31,718	(1,401)	Higher miscellaneous expenses.
	DE	0	0	0	212,406	0	212,406	Delay in encumbering contractual expenditures
EXP Total		125,435	125,422	13	1,677,344	1,546,255	131,089	

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CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,244,498	2,020,252	2,538,215	(293,717)
	DD - GENERAL EXPENSES	1,487,225	1,212,401	1,587,225	(100,000)
EXP Total		3,731,723	3,232,654	4,125,440	(393,717)
REV	BJ - INTERDEPT REVENUES	766,550	0	766,550	0
REV Total		766,550	0	766,550	0

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	167,255	190,338	(23,083)	1,829,049	2,020,252	(191,203)	Hiring sooner than planned for
	DD	10,000	32,201	(22,201)	896,315	1,212,401	(316,086)	Encumbrance for Equipment maintenance and rental sooner than planned for
EXP Total		177,255	222,539	(45,284)	2,725,364	3,232,654	(507,290)	
REV	BJ	0	0	0	16,000	0	(16,000)	Plan should have allocated this revenue later in the year
REV Total		0	0	0	16,000	0	(16,000)	

OCTOBER 2018 MONTHLY FINANCIAL REPORT



CL - COUNTY CLERK

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,876,023	4,303,973	5,345,063	530,960
	BB - EQUIPMENT	47,202	30,911	177,202	(130,000)
	DD - GENERAL EXPENSES	287,928	136,852	287,928	0
	DE - CONTRACTUAL SERVICES	476,734	413,297	626,734	(150,000)
EXP Total		6,687,887	4,885,033	6,436,927	250,960
REV	BD - FINES & FORFEITS	44,000	32,695	44,000	0
	BF - RENTS & RECOVERIES	2,000	42,698	2,000	0
	BH - DEPT REVENUES	57,457,800	39,896,347	53,887,272	(3,570,528)
REV Total		57,503,800	39,971,740	53,933,272	(3,570,528)

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	445,935	414,179	31,756	4,844,449	4,303,973	540,476	Savings mainly due to vacancies in full-time, and less spending on part-time and seasonal employees
	BB	0	9,171	(9,171)	47,202	30,911	16,291	Spending less than planned for
	DD	0	10,111	(10,111)	157,467	136,852	20,615	Spending less than planned for
	DE	0	450	(450)	476,734	413,297	63,437	Catch-up in the expected contract encumbrances
EXP Total		445,935	433,911	12,024	5,525,852	4,885,033	640,819	
REV	BD	3,222	2,475	(747)	34,332	32,695	(1,637)	Unbudgeted recovery
	BF	0	0	0	0	42,698	42,698	
	BH	4,818,706	4,104,327	(714,379)	41,836,641	39,896,347	(1,940,294)	Revenue is being collected a slower rate than expected
REV Total		4,821,928	4,106,802	(715,126)	41,870,973	39,971,740	(1,899,233)	

OCTOBER 2018 MONTHLY FINANCIAL REPORT



CO - COUNTY COMPTROLLER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,376,046	5,445,398	6,765,447	610,599
	BB - EQUIPMENT	4,720	2,507	4,720	0
	DD - GENERAL EXPENSES	119,891	35,146	119,891	0
	DE - CONTRACTUAL SERVICES	739,176	115,672	739,176	0
EXP Total		8,239,833	5,598,722	7,629,234	610,599
REV	BF - RENTS & RECOVERIES	250,000	39	450,039	200,039
	BH - DEPT REVENUES	11,194	16,270	16,350	5,156
REV Total		261,194	16,309	466,389	205,195

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	548,766	482,359	66,407	6,073,495	5,445,398	628,097	Primarily due to full-time vacancies
	BB	2,720	398	2,322	4,720	2,507	2,213	The 2018 monthly plan was established prior to the Comptroller taking office. The Office will keep within budgeted amounts for 2018.
	DD	3,000	2,658	342	83,908	35,146	48,762	Decrease in general expense needs
	DE	140,004	29,300	110,704	582,004	115,672	466,332	Delay in encumbering contract
EXP Total		694,490	514,715	179,775	6,744,127	5,598,722	1,145,405	
REV	BF	0	0	0	0	39	39	
REV	BH	520	2,316	1,796	9,956	16,270	6,314	Increase in collection of fees
REV Total	BH	520	2,316	1,796	9,956	16,309	6,353	

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CS - CIVIL SERVICE

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,987,301	3,690,482	4,919,030	68,271
	DD - GENERAL EXPENSES	400,602	18,236	322,602	78,000
	DE - CONTRACTUAL SERVICES	13,687	0	13,687	0
EXP Total		5,401,590	3,708,718	5,255,319	146,271
REV	BF - RENTS & RECOVERIES	106,235	1,501	107,736	1,501
	BH - DEPT REVENUES	420,800	210,385	420,800	0
REV Total		527,035	211,886	528,536	1,501

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	396,417	371,107	25,310	4,061,434	3,690,482	370,952	Delay in hires
	DD	36,001	5,682	30,319	127,553	18,236	109,317	Reversal of prior year accrual
EXP Total		432,418	376,790	55,628	4,188,987	3,708,718	480,269	
REV	BF	26,235	0	(26,235)	76,235	1,501	(74,734)	Delay in filing for NHCC Reimbursement
	BH	34,120	35,768	1,648	320,777	210,385	(110,392)	Revenue lower due to less examinations posted and fees collected
REV Total		60,355	35,768	(24,587)	397,012	211,886	(185,126)	

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CT - COURTS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AB - FRINGE BENEFITS	1,167,636	824,684	1,167,636	0
EXP Total		1,167,636	824,684	1,167,636	0
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,074,276	629,858	1,074,276	0
REV Total		1,074,276	629,858	1,074,276	0

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	104,499	67,821	36,678	959,896	824,684	135,212	Variance from plan due to attrition
EXP Total		104,499	67,821	36,678	959,896	824,684	135,212	
REV	SA	119,364	0	(119,364)	835,548	629,858	(205,690)	Reimbursements slower than planned for
REV Total		119,364	0	(119,364)	835,548	629,858	(205,690)	

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DA - DISTRICT ATTORNEY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	41,602,991	31,460,054	38,637,203	2,965,788
	BB - EQUIPMENT	61,833	50,511	61,833	(0)
	DD - GENERAL EXPENSES	894,938	916,406	1,144,938	(250,000)
	DE - CONTRACTUAL SERVICES	1,289,610	981,103	1,289,610	0
EXP Total		43,849,372	33,408,074	41,133,584	2,715,788
REV	BF - RENTS & RECOVERIES	0	66,686	66,686	66,686
	BH - DEPT REVENUES	2,000	346	2,000	0
	BJ - INTERDEPT REVENUES	301,015	0	301,015	0
	BW - INTERFUND REVENUE	250,000	0	250,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	35,000	18,042	35,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,793	76,793	76,793	0
REV Total		664,808	161,867	731,494	66,686

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	3,428,500	2,949,864	478,636	33,411,986	31,460,054	1,951,932	Variance due to vacancies
	BB	2,000	0	2,000	36,771	50,511	(13,740)	
	DD	64,942	110,180	(45,238)	826,203	917,299	(91,096)	Investigative and Miscellaneous expenses sooner than planned for
	DE	54,000	70,271	(16,271)	1,013,110	981,103	32,007	Delay in processing encumbrances for Contractual Expenses
EXP Total		3,549,442	3,130,315	419,127	35,288,070	33,408,966	1,879,104	
REV	BF	0	0	0	0	66,686	66,686	No budget for prior year disencumbrances, therefore no plan
	BH	0	0	0	1,500	346	(1,154)	
	FA	0	0	0	17,500	18,042	542	
	SA	0	76,793	76,793	76,793	76,793	0	
REV Total		0	76,793	76,793	95,793	161,867	66,074	

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EL - BOARD OF ELECTIONS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,660,356	11,128,533	15,152,769	(492,413)
	BB - EQUIPMENT	67,969	24,952	67,969	0
	DD - GENERAL EXPENSES	1,948,246	1,433,983	1,948,246	0
	DE - CONTRACTUAL SERVICES	542,401	433,615	542,401	0
EXP Total		17,218,972	13,021,083	17,711,384	(492,412)
REV	BF - RENTS & RECOVERIES	120,000	244,567	244,567	124,567
	BH - DEPT REVENUES	70,000	13,535	70,000	0
REV Total		190,000	258,101	314,567	124,567

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	965,336	981,566	(16,230)	11,431,083	11,128,533	302,550	Higher than plan due to Comp-time cash
	BB	2,652	5,557	(2,905)	31,256	25,573	5,683	Equipment spending faster than planned
	DD	164,346	283,649	(119,303)	1,505,594	1,436,760	68,834	Delay in general expenses encumbrance
	DE	107,911	0	107,911	541,256	433,615	107,641	Delay in contract encumbrance
EXP Total		1,240,245	1,270,772	(30,527)	13,509,189	13,024,481	484,708	
REV	BF	5,000	15,004	10,004	113,000	336,685	223,685	Delay in general expenses encumbrance
	BH	1,200	332	(868)	21,315	13,535	(7,781)	Acceleration in receiving voting machine rental revenue
REV Total		6,200	15,336	9,136	134,315	350,219	215,904	

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EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	944,234	482,109	622,268	321,966
	DD - GENERAL EXPENSES	5,618	2,159	5,618	0
EXP Total		949,852	484,268	627,886	321,966
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	480,012	0	480,012	0
REV Total		480,012	0	480,012	0

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	73,264	48,228	25,036	778,345	482,109	296,236	Variance due to delay in hiring
	DD	0	0	0	3,158	2,164	994	Delay in spending traveling expense
EXP Total		73,264	48,228	25,036	781,503	484,273	297,230	
REV	FA	160,004	0	(160,004)	160,004	0	(160,004)	Delay in receiving Federal Aid
REV Total		160,004	0	(160,004)	160,004	0	(160,004)	

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FB - FRINGE BENEFIT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AB - FRINGE BENEFITS	246,413,712	213,379,819	243,646,125	2,767,587
EXP Total		246,413,712	213,379,819	243,646,125	2,767,587
REV	BF - RENTS & RECOVERIES	0	103,466	103,466	103,466
REV Total		0	103,466	103,466	103,466

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	14,516,093	13,943,638	572,455	214,074,376	213,379,819	694,557	
EXP Total		14,516,093	13,943,638	572,455	214,074,376	213,379,819	694,557	
REV	BF	0	0	0	0	103,466	103,466	Recoveries not planned for
REV Total		0	0	0	0	103,466	103,466	

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HE - HEALTH DEPARTMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,530,561	11,748,081	14,444,296	1,086,265
	BB - EQUIPMENT	111,866	67,352	111,866	(0)
	DD - GENERAL EXPENSES	765,630	561,838	765,630	0
	DE - CONTRACTUAL SERVICES	326,478	304,217	326,478	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,780,939	1,880,469	5,780,939	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	101,120,351	134,500,000	0
EXP Total		162,015,474	120,682,309	160,929,209	1,086,265
REV	BC - PERMITS & LICENSES	6,010,840	5,871,233	6,010,840	0
	BD - FINES & FORFEITS	245,000	260,910	229,090	(15,910)
	BF - RENTS & RECOVERIES	200,000	225,865	225,865	25,865
	BH - DEPT REVENUES	3,485,700	6,857,481	7,004,701	3,519,001
	BW - INTERFUND REVENUE	57,516	3,729	57,516	(0)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,899,000	46,278,068	71,899,000	0
REV Total		81,898,056	59,497,287	85,427,012	3,528,956

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,134,377	1,078,069	56,308	12,850,459	11,748,081	1,102,378	Variance primarily due to vacancies
	BB	0	26,848	(26,848)	86,323	67,352	18,971	Delay in spending
	DD	55,477	74,074	(18,597)	630,105	561,838	68,267	
	DE	39,749	26,900	12,849	232,738	304,217	(71,479)	Delay in encumbering contractual expenses
	DG	0	0	0	2,500,000	5,000,000	(2,500,000)	Encumbrance earlier than planned
	HF	945,946	1,804,093	(858,147)	3,922,319	1,880,469	2,041,850	Delay in allocating Interdepartmental Expenses
	PP	12,341,500	2,207,829	10,133,671	95,723,100	101,120,351	(5,397,251)	Encumbrance earlier than planned
EXP Total		14,517,049	5,217,814	9,299,235	115,945,044	120,682,309	(4,737,265)	
REV	BC	459,050	491,245	32,195	5,094,936	5,871,233	776,297	Major driver is higher collection of Registration fees from Hazardous Material Permits
	BD	22,265	49,800	27,535	195,000	260,910	65,910	Delay in collecting revenue for various permits
	BF	20,000	7,751	(12,249)	149,891	228,961	79,070	Recovery of prior year encumbrances
	BH	231,550	594,293	362,743	2,806,361	6,869,456	4,063,095	Pre-School Medicaid revenues collected sooner than planned for
	BW	0	0	0	7,500	3,729	(3,771)	
	SA	10,000,000	7,451,226	(2,548,774)	54,938,352	46,278,068	(8,660,284)	Reversals of prior year accrual
REV Total		10,732,865	8,594,314	(2,138,551)	63,192,040	59,512,357	(3,679,683)	

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HI - HOUSING & COMMUNITY DEVELOPMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	794,919	608,254	871,366	(76,447)
	DD - GENERAL EXPENSES	0	0	5,000	(5,000)
EXP Total		794,919	608,254	876,366	(81,447)
REV	BG - REVENUE OFFSET TO EXPENSE	0	39,991	110,892	110,892
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	370,750	(22,635)	370,750	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	111,225	22,635	111,225	0
REV Total		481,975	39,991	592,867	110,892

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	60,125	66,540	(6,415)	646,337	608,254	38,083	Variance due to vacancies
EXP Total		60,125	66,540	(6,415)	646,337	608,254	38,083	
REV	BG	0	22,062	22,062	0	39,991	39,991	
	FA	0	0	0	152,635	(22,635)	(175,270)	Reversal of prior year accrual
	SA	0	0	0	22,635	22,635	0	
REV Total		0	22,062	22,062	175,270	39,991	(135,279)	

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HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	549,326	401,590	482,708	66,618
	DD - GENERAL EXPENSES	5,145	2,661	5,145	0
EXP Total		554,471	404,251	487,853	66,618

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	39,573	44,701	(5,128)	455,930	407,768	48,162	Primarily attributable to current full-time vacancy
	DD	0	41	(41)	2,620	2,661	(41)	
EXP Total		39,573	44,742	(5,169)	458,550	410,429	48,121	

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HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,268,712	3,379,785	4,593,712	(325,000)
	BB - EQUIPMENT	14,161	602	14,161	0
	DD - GENERAL EXPENSES	1,134,463	683,538	1,134,463	0
	DE - CONTRACTUAL SERVICES	25,723,817	19,036,023	26,529,328	(805,511)
	HF - INTER-DEPARTMENTAL CHARGES	3,155,599	983,481	3,155,599	0
EXP Total		34,296,752	24,083,428	35,427,263	(1,130,511)
REV	BD - FINES & FORFEITS	16,500	16,183	16,500	0
	BF - RENTS & RECOVERIES	20,000	229,900	229,900	209,900
	BH - DEPT REVENUES	0	726	726	726
	BJ - INTERDEPT REVENUES	100,000	31,468	100,000	0
	BW - INTERFUND REVENUE	100,000	0	100,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,070,954	3,141,582	5,070,954	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,974,641	4,899,732	10,974,641	0
REV Total		16,282,095	8,319,590	16,492,721	210,626

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	354,387	345,261	9,126	4,167,147	3,379,785	787,362	Variance primarily due to vacancies Delay in spending Encumbrances sooner than planned Delay in recording Interdepartmental Chargebacks
	BB	400	0	400	1,000	602	398	
	DD	1,700	2,551	(851)	1,063,642	683,538	380,104	
	DE	116,900	779,147	(662,247)	18,128,611	19,036,023	(907,412)	
	HF	461,500	976,994	(515,494)	1,883,662	983,481	900,181	
EXP Total		934,887	2,103,952	(1,169,065)	25,244,062	24,083,428	1,160,634	
REV	BD	1,000	1,305	305	14,043	16,183	2,140	Unbudgeted recovery Plan should reflect this amount in month 13 Reimbursement sooner than planned Reimbursement slower than planned
	BF	0	0	0	19,629	229,900	210,271	
	BH	0	0	0	0	726	726	
	BJ	0	0	0	0	31,468	31,468	
	BW	0	0	0	50,000	0	(50,000)	
	FA	1,300,000	100,000	(1,200,000)	3,083,290	3,141,582	58,292	
	SA	1,300,000	0	(1,300,000)	6,821,380	4,899,732	(1,921,648)	
REV Total		2,601,000	101,305	(2,499,695)	9,988,342	8,319,590	(1,668,752)	

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IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,776,038	6,942,256	7,587,091	188,947
	DD - GENERAL EXPENSES	466,633	232,393	466,633	0
	DE - CONTRACTUAL SERVICES	14,145,865	11,500,556	15,115,865	(970,000)
	DF - UTILITY COSTS	3,870,521	3,026,843	3,870,521	0
EXP Total		26,259,057	21,702,048	27,040,110	(781,053)
REV	BH - DEPT REVENUES	2,000	102	2,000	0
	BJ - INTERDEPT REVENUES	9,173,446	367,039	9,173,446	0
	BW - INTERFUND REVENUE	264,963	3,765	264,963	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	290,000	0	290,000	0
REV Total		9,730,409	370,906	9,730,409	0

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	642,846	590,343	52,503	7,587,850	6,942,256	645,594	Delay in filling full-time vacancies
	DD	45,333	2,714	42,619	444,193	232,393	211,800	Delay in spending
	DE	1,408,261	1,537,758	(129,497)	11,149,370	11,500,556	(351,186)	Contracts shifted into IT from other depts
	DF	374,600	597,513	(222,913)	3,121,330	3,026,843	94,487	Lower utility spending
EXP Total		2,471,040	2,728,327	(257,287)	22,302,743	21,702,048	600,695	
REV	BH	0	0	0	0	102	102	No budget for this code, therefore no plan
	BJ	1,400,000	0	(1,400,000)	1,869,000	367,039	(1,501,961)	Delay in recording of Interdepartmental charges
	BW	0	136	136	0	3,765	3,765	Interfund Transfers recognized sooner than planned for
REV Total		1,400,000	136	(1,399,864)	1,869,000	370,906	(1,498,094)	

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LE - COUNTY LEGISLATURE

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,080,015	5,686,427	6,969,395	110,620
	BB - EQUIPMENT	53,406	10,578	29,406	24,000
	DD - GENERAL EXPENSES	1,592,126	1,474,478	1,592,126	0
	DE - CONTRACTUAL SERVICES	950,638	805,000	812,672	137,966
EXP Total		9,676,185	7,976,483	9,403,599	272,586

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	527,536	531,779	(4,243)	5,666,515	5,686,427	(19,912)	Higher than plan due to lumpsum termination payment for a former employee.
	BB	10,000	0	10,000	19,500	10,578	8,922	Equipment spending slower than planned
	DD	270,309	74,733	195,576	1,194,585	1,474,478	(279,893)	Postage for meters occurred sooner than planned
	DE	0	0	0	805,000	805,000	0	
EXP Total		807,845	606,512	201,333	7,685,600	7,976,483	(290,883)	
REV	BF	0	0	0	0	0	0	
REV Total		0	0	0	0	0	0	

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LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	311,369	326,922	424,069	(112,700)
	DD - GENERAL EXPENSES	3,741	989	3,741	0
	DE - CONTRACTUAL SERVICES	377,612	219,844	363,758	13,854
EXP Total		692,722	547,755	791,568	(98,846)

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	23,719	40,843	(17,124)	254,711	326,922	(72,211)	Hiring plan sooner than planned for.
	DD	100	0	100	1,450	989	461	Expenses in line with plan
	DE	33,000	23,000	10,000	262,275	219,844	42,431	Encumbrances for contractual services coming in line with plan
EXP Total		56,819	63,843	(7,024)	518,436	547,755	(29,319)	

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MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	415,259	174,377	244,628	170,631
	DD - GENERAL EXPENSES	40,408	2,301	40,408	0
	DE - CONTRACTUAL SERVICES	14,161	0	14,161	0
EXP Total		469,828	176,678	299,197	170,631

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	31,575	15,766	15,809	338,854	174,377	164,477	Delay in hiring
	DD	0	0	0	1,184	2,301	(1,117)	Expenses encumbered earlier than planned for
EXP Total		31,575	15,766	15,809	340,038	176,678	163,360	

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ME - MEDICAL EXAMINER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,816,626	6,310,693	7,773,208	1,043,418
	BB - EQUIPMENT	69,615	10,272	69,615	0
	DD - GENERAL EXPENSES	687,310	556,516	687,310	0
	DE - CONTRACTUAL SERVICES	38,660	1,620	38,660	0
EXP Total		9,612,211	6,879,101	8,568,793	1,043,418
REV	BH - DEPT REVENUES	25,000	21,286	25,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	18,685	18,685	18,685
REV Total		25,000	39,971	43,685	18,685

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	647,810	653,706	(5,896)	7,228,393	6,325,184	903,209	Delay in hiring
	BB	16,954	0	16,954	52,283	10,272	42,011	Delay in spending in Medical and Miscellaneous equipment
	DD	0	26,029	(26,029)	588,353	556,516	31,837	Delay in spending in Building Supplies and Maintenance
	DE	0	0	0	28,995	1,620	27,375	No encumbrances for Medical and Psychiatric Services
EXP Total		664,764	679,734	(14,970)	7,898,024	6,893,592	1,004,432	
REV	BH	0	1,503	1,503	19,807	21,286	1,479	Fees greater than anticipated
	SA	0	0	0	0	37,370	37,370	Received State Aid earlier than anticipated
REV Total		0	1,503	1,503	19,807	58,656	38,849	

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PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	547,828	401,592	496,754	51,074
	DD - GENERAL EXPENSES	3,167	1,451	2,808	359
	DE - CONTRACTUAL SERVICES	6,891	7,250	14,500	(7,609)
EXP Total		557,886	410,293	514,062	43,824
REV	BH - DEPT REVENUES	250,000	295,096	295,097	45,097
REV Total		250,000	295,096	295,097	45,097

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	41,413	37,274	4,139	449,940	401,592	48,348	Delay in hiring part-time staff
	DD	249	37	212	2,702	1,451	1,251	Slight delay in spending
	DE	0	0	0	0	7,250	(7,250)	Encumbered audit contract earlier than expected
EXP Total		41,662	37,311	4,351	452,642	410,293	42,349	
REV	BH	5,400	31,770	26,370	238,955	295,096	56,141	Higher collections of Fees from court approved estate closures
REV Total		5,400	31,770	26,370	238,955	295,096	56,141	

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PB - PROBATION

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,214,819	13,080,092	16,461,537	753,282
	BB - EQUIPMENT	34,023	23,149	34,023	0
	DD - GENERAL EXPENSES	276,452	140,306	276,452	0
	DE - CONTRACTUAL SERVICES	557,369	342,001	557,369	0
	DF - UTILITY COSTS	472	0	472	0
	HF - INTER-DEPARTMENTAL CHARGES	1,883,449	(514,387)	1,883,449	0
EXP Total		19,966,584	13,071,159	19,213,302	753,282
REV	BF - RENTS & RECOVERIES	0	50	50	50
	BH - DEPT REVENUES	1,592,400	1,239,213	1,592,439	39
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	28,500	55,136	65,534	37,034
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,266,609	3,066,349	5,266,609	0
REV Total		6,887,509	4,360,747	6,924,632	37,123

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,222,815	1,168,666	54,149	14,059,394	13,080,092	979,302	Delay in hiring
	BB	3,649	22,930	(19,281)	23,672	32,039	(8,367)	
	DD	29,146	14,950	14,196	215,046	140,781	74,265	Delay in spending of Educational & Training Supplies
	DE	79,798	260,089	(180,291)	439,114	342,001	97,113	Reversal of prior year accrual
	DF	72	0	72	322	0	322	Plan should reflect this item in month 13
	HF	379,650	221,266	158,384	1,179,518	(514,387)	1,693,905	Reversal of prior year accrual
EXP Total		1,715,130	1,687,901	27,229	15,917,066	13,080,524	2,836,542	
REV	BF	0	0	0	0	50	50	No budget for Lost and Abandoned Property, therefore no plan
	BH	141,000	106,632	(34,368)	1,316,642	1,239,213	(77,429)	Department Revenues on par with plan
	FA	1,100	2,484	1,384	19,750	55,136	35,386	Received earlier than anticipated
	SA	0	73	73	3,348,790	3,066,349	(282,441)	Delay in receiving Juvenile Delinquent Care
REV Total		142,100	109,189	(32,911)	4,685,182	4,360,747	(324,435)	

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PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	794,108	566,679	698,744	95,364
	DD - GENERAL EXPENSES	10,290	9,873	10,290	0
	DE - CONTRACTUAL SERVICES	10,951	0	10,951	0
EXP Total		815,349	576,552	719,985	95,364

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	55,370	53,107	2,263	659,682	566,679	93,003	Reduced hiring of full time & seasonal staff
	DD	525	0	525	6,571	9,873	(3,302)	Miscellaneous expenses greater than planned for
	DE	3,650	0	3,650	7,301	0	7,301	Contract expense less than planned
EXP Total		59,545	53,107	6,438	673,554	576,552	97,002	

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PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	20,516,305	15,806,062	19,934,088	582,217
	BB - EQUIPMENT	361,944	337,631	361,944	0
	DD - GENERAL EXPENSES	1,721,969	1,231,920	1,721,969	0
	DE - CONTRACTUAL SERVICES	6,758,909	6,250,056	6,758,909	(0)
EXP Total		29,359,127	23,625,671	28,776,910	582,217
REV	BC - PERMITS & LICENSES	0	(1,470)	0	0
	BF - RENTS & RECOVERIES	2,325,278	1,261,482	2,604,182	278,904
	BH - DEPT REVENUES	22,282,252	20,428,506	23,313,018	1,030,766
	TX - SPECIAL TAXES	2,625,000	3,680,483	3,680,483	1,055,483
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	6,971	6,971	6,971
REV Total		27,232,530	25,375,971	29,604,654	2,372,124

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,563,963	1,804,808	(240,845)	16,825,379	15,806,159	1,019,220	Hiring of upcoming seasonal employees coming in line
	BB	0	0	0	361,944	337,631	24,313	Delay in spending
	DD	30,000	148,742	(118,742)	1,627,969	1,231,920	396,049	Delay in spending
	DE	0	529,612	(529,612)	6,758,909	6,260,056	498,853	Contracts in the processing stage that have not yet been encumbered
EXP Total		1,593,963	2,483,161	(889,198)	25,574,201	23,635,767	1,938,434	
REV	BC	0	(2,940)	(2,940)	0	(2,940)	(2,940)	Primarily due to a timing difference for the collection of Landmark Properties rental revenue
	BF	130,000	125,893	(4,107)	1,506,973	1,261,482	(245,491)	Revenue running lower due to inclement April and May weather
	BH	1,258,275	1,946,320	688,045	20,601,697	20,427,006	(174,691)	Primarily due to a timing difference between plan and revenue collection
	FA	0	0	0	0	13,941	13,941	
	TX	0	1,239,947	1,239,947	0	3,680,483	3,680,483	Timing difference between plan and tax revenue collection
REV Total		1,388,275	3,309,221	1,920,946	22,108,670	25,379,971	3,271,301	

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PR - SHARED SERVICES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	829,816	772,031	989,804	(159,988)
	DD - GENERAL EXPENSES	22,468	8,833	22,468	0
EXP Total		852,284	780,863	1,012,272	(159,988)
REV	BF - RENTS & RECOVERIES	380,000	237,463	380,463	463
	BH - DEPT REVENUES	185,500	93,815	185,500	0
REV Total		565,500	331,278	565,963	463

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	60,047	91,009	(30,962)	682,312	772,031	(89,719)	Hiring sooner than planned for
	DD	1,775	444	1,331	16,528	8,833	7,695	Delay in spending of general expenses
EXP Total		61,822	91,453	(29,631)	698,840	780,863	(82,023)	
REV	BF	33,600	3,636	(29,964)	278,148	237,463	(40,685)	Proceeds from online auctions vary per month based on type and quantity of items for sale
	BH	17,050	6,925	(10,125)	136,300	93,815	(42,485)	Lower Online Vendor Registration Fees collected than planned
REV Total		50,650	10,561	(40,089)	414,448	331,278	(83,170)	

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PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	31,796,728	24,930,345	29,675,981	2,120,747
	AC - WORKERS COMPENSATION	2,143,033	1,494,556	1,993,033	150,000
	BB - EQUIPMENT	117,188	73,044	117,188	0
	DD - GENERAL EXPENSES	6,363,695	5,557,037	7,162,728	(799,033)
	DE - CONTRACTUAL SERVICES	129,960,394	124,730,213	137,135,790	(7,175,396)
	DF - UTILITY COSTS	24,068,209	20,707,020	24,294,483	(226,274)
	DG - VAR DIRECT EXPENSES	0	250,000	250,000	(250,000)
	HF - INTER-DEPARTMENTAL CHARGES	15,063,504	12,493,018	15,063,504	0
	MM - MASS TRANSPORTATION	44,170,818	41,209,870	44,170,818	0
	OO - OTHER EXPENSES	13,494,079	8,698,726	13,494,079	0
EXP Total		267,177,648	240,143,829	273,357,605	(6,179,957)
REV	BC - PERMITS & LICENSES	2,194,000	1,722,905	2,200,326	6,326
	BD - FINES & FORFEITS	500	0	500	0
	BF - RENTS & RECOVERIES	14,614,943	10,579,312	19,958,785	5,343,842
	BG - REVENUE OFFSET TO EXPENSE	300,000	208,866	300,000	0
	BH - DEPT REVENUES	47,302,930	27,238,626	47,590,230	287,300
	BJ - INTERDEPT REVENUES	18,339,856	(561,062)	18,339,856	0
	BW - INTERFUND REVENUE	5,384,669	209,532	5,389,715	5,046
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,829,600	5,240,934	7,063,379	233,779
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	68,785,200	34,616,811	70,128,700	1,343,500
REV Total		163,751,698	79,255,925	170,971,492	7,219,794

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,707,749	1,412,954	1,294,795	27,744,185	24,930,345	2,813,840	Vacancies due to delay in hiring
	AC	197,090	241,352	(44,262)	1,584,672	1,494,556	90,116	Lower number of Indemnity and Medical payments
	BB	0	8,807	(8,807)	97,076	73,044	24,032	
	DD	200,819	460,145	(259,326)	4,780,364	5,557,037	(776,673)	Spending lagging plan
	DE	44,127	351,224	(307,097)	129,319,517	124,730,213	4,589,304	Encumbered later than expected and reversal of accrual
	DF	212,850	104,492	108,358	20,581,607	20,707,020	(125,413)	Delay in posting utilities encumbrances
	DG	0	0	0	0	250,000	(250,000)	No budget for this item, therefore no plan
	HF	351,450	12,493,018	(12,141,568)	13,383,195	12,493,018	890,177	Delay in recording Interdepartmental Charges
	MA	0	0	0	1,930,000	1,930,000	0	
	MB	0	0	0	29,982,526	29,982,526	0	
	MC	0	2,895,948	(2,895,948)	8,687,844	8,687,844	0	
	MF	0	0	0	609,500	609,500	0	
	OO	596,221	0	596,221	11,763,990	8,698,726	3,065,264	Delay in encumbrance and reversal of prior year accrual
		4,310,306	17,967,940	(13,657,634)	250,464,476	240,143,829	10,320,647	
REV	BC	134,539	263,537	128,998	1,616,603	1,722,905	106,302	Delay in posting subdivision inspection service revenues
	BF	647,012	2,008,205	1,361,193	7,635,064	10,579,612	2,944,548	Delay in receiving utilities reimbursement
	BG	28,000	27,455	(545)	230,000	208,866	(21,134)	Delay in receiving Interfund Revenue
	BH	3,929,492	3,495,693	(433,799)	31,324,031	27,238,626	(4,085,405)	Received prior year reimbursement
	BJ	0	0	0	364,078	(561,062)	(925,140)	Bulk of the Aid was booked in June
REV Total	BW	0	3,377	3,377	700,000	209,532	(490,468)	

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RM - RECORDS MANAGEMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	890,644	595,032	762,243	128,401
	BB - EQUIPMENT	108,564	58,037	58,564	50,000
	DD - GENERAL EXPENSES	151,516	123,122	126,516	25,000
	DE - CONTRACTUAL SERVICES	118,004	30,742	43,004	75,000
EXP Total		1,268,728	806,933	990,327	278,401
REV	BF - RENTS & RECOVERIES	0	18,377	18,377	18,377
REV Total		0	18,377	18,377	18,377

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	68,273	52,033	16,240	715,097	595,032	120,065	Due to vacancies in Full-time, less spending on Part-time and Seasonal employees
	BB	0	20,456	(20,456)	108,564	58,037	50,527	Spending slower than planned for
	DD	0	212	(212)	151,516	123,122	28,394	Spending slower than planned for
	DE	0	0	0	118,004	30,742	87,262	Spending slower than planned for
EXP Total		68,273	72,701	(4,428)	1,093,181	806,933	286,248	
REV	BF	0	0	0	0	18,377	18,377	Attributable to recoveries from prior years
REV Total		0	0	0	0	18,377	18,377	

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SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	245,435	143,331	179,365	66,070
	DD - GENERAL EXPENSES	3,249	1,729	3,249	0
	DE - CONTRACTUAL SERVICES	9,440	0	0	9,440
EXP Total		258,124	145,059	182,614	75,510
REV	BH - DEPT REVENUES	30,000	275	275	(29,725)
	BW - INTERFUND REVENUE	5,000	0	0	(5,000)
REV Total		35,000	275	275	(34,725)

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	18,611	14,636	3,975	201,700	143,331	58,369	Delay in hiring
	DD	46	0	46	2,805	1,729	1,076	Slight delay in spending
EXP Total		18,657	14,636	4,021	204,505	145,059	59,446	
REV	BH	0	0	0	22,000	275	(21,725)	
REV Total		0	0	0	22,000	275	(21,725)	

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SS - SOCIAL SERVICES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	47,764,925	36,591,390	45,002,549	2,762,376
	BB - EQUIPMENT	18,880	5,257	18,880	0
	DD - GENERAL EXPENSES	754,164	583,666	779,164	(25,000)
	DE - CONTRACTUAL SERVICES	6,681,041	2,452,033	6,741,041	(60,000)
	HF - INTER-DEPARTMENTAL CHARGES	17,454,553	3,771,445	17,454,553	0
	SS - RECIPIENT GRANTS	55,650,000	42,905,617	51,100,000	4,550,000
	TT - PURCHASED SERVICES	67,583,171	57,899,441	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	41,557,319	48,120,000	(1,095,000)
	XX - MEDICAID	237,685,256	201,021,517	239,192,349	(1,507,093)
EXP Total		480,616,990	386,787,685	475,991,707	4,625,283
REV	BF - RENTS & RECOVERIES	800,000	1,384,114	1,600,000	800,000
	BH - DEPT REVENUES	16,583,180	11,123,295	16,083,180	(500,000)
	BJ - INTERDEPT REVENUES	198,734	0	198,734	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	111,658,686	77,129,429	113,200,150	1,541,464
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	51,795,333	24,623,861	51,036,761	(758,572)
REV Total		181,035,933	114,260,699	182,118,825	1,082,892

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	3,609,499	3,335,053	274,446	39,162,258	36,591,867	2,570,391	Variance is primarily due to vacancies
	BB	2,000	0	2,000	14,500	5,959	8,541	Delay in spending
	DD	52,790	33,515	19,275	639,773	583,666	56,107	Delay in spending
	DE	200,000	0	200,000	6,314,913	2,452,033	3,862,880	Delay in encumbrance and or delay in expense payments
	HF	1,001,000	3,358,574	(2,357,574)	7,058,063	3,771,445	3,286,618	Delay in recording Interdepartmental Charges
	SS	5,007,450	4,319,524	687,926	46,010,700	42,905,617	3,105,083	Currently projecting a variance in the public assistance programs due to lower caseloads
	TT	3,535,000	4,714,208	(1,179,208)	58,997,181	57,899,441	1,097,740	Delay in encumbrances and or expense payments
	WW	1,437,750	4,536,920	(3,099,170)	43,184,283	41,557,319	1,626,964	Delay in encumbrances and or expense payments
	XX	21,832,090	21,579,973	252,117	200,354,859	201,021,517	(666,658)	Timing difference
EXP Total		36,677,579	41,877,768	(5,200,189)	401,736,530	386,788,864	14,947,666	
REV	BF	0	0	0	500,000	1,385,669	885,669	Prior year contract balances disencumbered earlier than expected
	BH	1,599,500	1,832,491	232,991	12,215,350	11,123,295	(1,092,055)	Delay in receiving revenue related to Other Welfare receipts
	BJ	0	0	0	82,000	0	(82,000)	Delay in recording Interdepartmental Revenue
	FA	8,385,000	25,472,308	17,087,308	69,102,900	77,129,429	8,026,529	Timing difference
	SA	3,405,000	5,039,171	1,634,171	33,835,000	24,623,861	(9,211,139)	Timing difference
REV Total		13,389,500	32,343,970	18,954,470	115,735,250	114,262,254	(1,472,996)	

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TC - TAXI AND LIMOUSINE COMMISSION

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	500,485	237,341	236,535	263,950
	BB - EQUIPMENT	3,649	2,169	3,649	0
	DD - GENERAL EXPENSES	4,562	2,822	4,562	0
	DE - CONTRACTUAL SERVICES	29,764	16,234	24,764	5,000
EXP Total		538,460	258,565	269,510	268,950
REV	BC - PERMITS & LICENSES	346,435	218,983	356,564	10,129
	BD - FINES & FORFEITS	800,000	366,425	800,000	0
REV Total		1,146,435	585,407	1,156,564	10,129

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	39,934	1,611	38,323	409,218	238,146	171,072	Variance due to a full time vacancy
	BB	400	(4)	404	3,550	2,169	1,381	In line with overall plan for the year
	DD	900	0	900	4,390	2,822	1,568	Overall spending in line with the full year plan
	DE	3,307	13,035	(9,728)	23,149	16,234	6,916	Spending coming in line with overall plan
EXP Total	DE	44,541	14,642	29,899	440,307	259,370	180,937	
REV	BC	33,324	42,070	8,746	279,722	218,983	(60,739)	Unanticipated shortfall in permit filings
	BD	74,105	50,050	(24,056)	627,370	366,425	(260,946)	Revenue from Fees lower than anticipated.
REV Total	BD	107,429	92,120	(15,310)	907,092	585,407	(321,685)	

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TR - COUNTY TREASURER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,021,560	1,523,841	1,895,674	125,886
	BB - EQUIPMENT	1,825	0	1,825	0
	DD - GENERAL EXPENSES	350,804	289,883	350,804	0
	DE - CONTRACTUAL SERVICES	312,795	151,561	292,795	20,000
	OO - OTHER EXPENSES	0	(34,139)	0	0
EXP Total		2,686,984	1,931,146	2,541,098	145,886
REV	BA - INT PENALTY ON TAX	34,850,000	32,003,257	36,004,555	1,154,555
	BD - FINES & FORFEITS	14,000	2,238	14,000	0
	BE - INVEST INCOME	1,929,000	5,663,096	7,398,247	5,469,247
	BF - RENTS & RECOVERIES	0	604,280	604,280	604,280
	BH - DEPT REVENUES	718,009	561,332	579,347	(138,662)
	BO - PAYMENT IN LIEU OF TAXES	0	692,479	692,479	692,479
	TX - SPECIAL TAXES	2,631,265	2,258,957	2,852,922	221,657
REV Total		40,142,274	41,785,638	48,145,829	8,003,555

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	140,422	144,326	(3,904)	1,653,694	1,523,841	129,853	Unfilled vacant positions in Tax Records and Tax Cert units
	DD	8,100	5,258	2,842	325,344	289,883	35,461	Overall variances within acceptable limit.
	DE	21,300	3,972	17,328	211,000	151,561	59,439	Timing of encumbrances from contracted services
	OO	0	0	0	0	(34,139)	34,139	Reversal of prior year accrual, no budget for this code therefore no plan
EXP Total		169,822	153,556	16,266	2,190,038	1,931,146	258,892	
REV	BA	2,670,932	3,122,711	451,779	29,535,104	32,003,257	2,468,153	Improved revenue due to automation of tax lien sale
	BD	0	0	0	14,000	2,238	(11,762)	Only one tax sale buyer forfeited his deposit from our 2018 Annual Online Auction of Tax Lien. This can be attributed to a better Online Auction platform used by Tax Sale Buyers
	BE	65,000	779,082	714,082	1,599,000	5,663,096	4,064,096	Improved revenue due to rising interest rates
	BF	0	1,138,541	1,138,541	0	1,166,461	1,166,461	No budget, therefore no plan. June current obligation represents reclass of a prior entry
	BH	25,000	53,036	28,036	272,348	561,332	288,984	Higher certificate fees collected from our first 2018 Online Auction of Tax Lien Sale.
	BO	0	0	0	0	692,479	692,479	No budget, therefore no plan
	TX	450,000	468,581	18,581	1,831,227	2,258,957	427,730	Higher revenue collection from Nassau Events Center, offset by lag in posting other TX lines
REV Total		3,210,932	5,561,951	2,351,019	33,251,679	42,347,818	9,096,139	

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TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,853,685	2,860,536	3,526,441	327,244
	BB - EQUIPMENT	8,852	2,927	8,852	0
	DD - GENERAL EXPENSES	211,287	202,657	211,287	0
	DE - CONTRACTUAL SERVICES	9,765,418	9,729,435	11,033,682	(1,268,264)
EXP Total		13,839,242	12,795,556	14,780,262	(941,020)
REV	BD - FINES & FORFEITS	68,390,000	65,811,096	71,778,540	3,388,540
	BE - INVEST INCOME	0	5,139	5,140	5,140
	BF - RENTS & RECOVERIES	35,000	47,477	47,477	12,477
	BH - DEPT REVENUES	0	806	806	806
REV Total		68,425,000	65,864,518	71,831,963	3,406,963

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	284,621	294,258	(9,637)	3,148,144	2,860,536	287,608	Delay in hiring
	BB	0	2,796	(2,796)	5,693	2,927	2,766	Delay in spending
	DD	16,061	4,796	11,265	171,534	202,664	(31,130)	Early spending of Miscellaneous Supplies and Expenses
	DE	961,567	401,400	560,167	6,863,014	9,729,435	(2,866,421)	Encumbrances sooner than planned
EXP Total		1,262,249	703,250	558,999	10,188,385	12,795,563	(2,607,178)	
REV	BD	5,138,361	7,793,470	2,655,109	53,137,760	65,811,096	12,673,336	Variance due to high volume of from RLC and written tickets
	BE	0	0	0	0	5,139	5,139	No budget, therefore no plan
	BF	2,573	3,665	1,092	27,281	47,477	20,196	Higher revenue from a recovery account
	BH	0	0	0	0	806	806	No budget, therefore no plan
REV Total		5,140,934	7,797,135	2,656,201	53,165,041	65,863,712	12,698,671	

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VS - VETERANS SERVICES AGENCY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	485,751	405,691	485,554	197
	DD - GENERAL EXPENSES	14,348	11,859	14,348	0
	DE - CONTRACTUAL SERVICES	1,888	0	1,888	0
EXP Total		501,987	417,551	501,790	197
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	59,703	59,703	0
REV Total		59,703	59,703	59,703	0

EXP/REV	Obj Code	OCT Plan	OCT Cur Oblig	OCT Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	35,652	35,611	41	397,561	405,778	(8,217)	Unanticipated comp time cash
	DD	2,336	1,360	976	13,191	11,859	1,332	Delay in spending miscellaneous supplies
	DE	0	0	0	1,888	0	1,888	Delay in spending uniform allowance
EXP Total		37,988	36,970	1,018	412,640	417,637	(4,997)	
REV	SA	59,703	0	(59,703)	59,703	59,703	0	
REV Total		59,703	0	(59,703)	59,703	59,703	0	

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2018 - AA - SALARY, WAGES & FEES - TERMINAL LEAVE

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
FCF	FC - FIRE COMMISSION	507,097	93,007	507,097	0
FCF Total		507,097	93,007	507,097	0
GEN	AC - DEPARTMENT OF INVESTIGATIONS	0	2,452	2,452	(2,452)
	AR - ASSESSMENT REVIEW COMMISSION	26,025	6,776	6,776	19,249
	AS - ASSESSMENT DEPARTMENT	96,286	154,229	154,229	(57,943)
	AT - COUNTY ATTORNEY	81,202	228,872	228,872	(147,670)
	BU - OFFICE OF MANAGEMENT AND BUDGET	1,847,788	307,835	1,717,723	130,065
	CA - OFFICE OF CONSUMER AFFAIRS	61,615	53,606	61,615	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	3,165,864	3,761,759	3,785,925	(620,061)
	CE - COUNTY EXECUTIVE	95,679	211,946	211,946	(116,267)
	CF - OFFICE OF CONSTITUENT AFFAIRS	10,004	6,385	10,004	0
	CL - COUNTY CLERK	110,965	5,864	5,864	105,101
	CO - COUNTY COMPTROLLER	113,445	193,181	193,181	(79,736)
	CS - CIVIL SERVICE	60,422	21,809	60,422	0
	DA - DISTRICT ATTORNEY	1,177,221	1,051,749	1,177,221	0
	EL - BOARD OF ELECTIONS	254,796	309,422	309,422	(54,626)
	HE - HEALTH DEPARTMENT	402,151	451,565	451,576	(49,425)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	4,290	13,343	13,343	(9,053)
	HR - COMMISSION ON HUMAN RIGHTS	25,336	4,642	4,372	20,964
	HS - DEPARTMENT OF HUMAN SERVICES	331,041	122,885	331,041	0
	IT - INFORMATION TECHNOLOGY	392,032	489,167	489,167	(97,135)
	LE - COUNTY LEGISLATURE	79,952	202,698	206,195	(126,243)
	LR - OFFICE OF LABOR RELATIONS	0	2,529	2,529	(2,529)
	MA - OFFICE OF MINORITY AFFAIRS	0	9,645	9,646	(9,646)
	ME - MEDICAL EXAMINER	104,708	152,715	154,708	(50,000)
	PB - PROBATION	514,549	388,131	514,549	0
	PE - DEPARTMENT OF HUMAN RESOURCES	7,164	0	7,164	0
	PK - PARKS, RECREATION AND MUSEUMS	244,901	124,884	244,901	0
	PR - SHARED SERVICES (FORMERLY PURCHASING	32,260	34,848	34,848	(2,588)
	PW - PUBLIC WORKS DEPARTMENT	1,043,078	886,713	1,043,078	0
	RM - RECORDS MANAGEMENT	3,943	0	0	3,943
	SA - COORD AGENCY FOR SPANISH AMERICANS	2,563	923	2,563	0
	SS - SOCIAL SERVICES	402,445	420,578	440,296	(37,851)
	TC - TAXI & LIMOUSINE COMMISSION	0	2,745	2,745	(2,745)
	TR - COUNTY TREASURER	38,296	38,001	38,296	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	0	8,884	8,885	(8,885)
	VS - VETERANS SERVICES AGENCY	13,017	10,609	10,617	2,400
GEN Total		10,743,038	9,681,391	11,936,170	(1,193,132)
PDD	PD - POLICE DEPARTMENT	12,447,885	15,373,296	17,747,722	(5,299,837)
PDD Total		12,447,885	15,373,296	17,747,722	(5,299,837)
PDH	PD - POLICE DEPARTMENT	17,315,078	21,659,084	25,417,973	(8,102,895)
PDH Total		17,315,078	21,659,084	25,417,973	(8,102,895)
Grand Total		41,013,098	46,806,777	55,608,962	(14,595,864)

OCTOBER 2018 MONTHLY FINANCIAL REPORT



2018 AA - SALARY, WAGES & FEES - OVERTIME

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
FCF	FC - FIRE COMMISSION	1,878,006	1,244,907	1,878,006	0
FCF Total		1,878,006	1,244,907	1,878,006	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	452	0	452	0
	AS - ASSESSMENT DEPARTMENT	20,967	90,473	90,473	(69,506)
	AT - COUNTY ATTORNEY	15,600	174	6,600	9,000
	CA - OFFICE OF CONSUMER AFFAIRS	59,200	0	25,200	34,000
	CC - NC SHERIFF/CORRECTIONAL CENTER	19,888,012	20,240,476	26,698,012	(6,810,000)
	CF - OFFICE OF CONSTITUENT AFFAIRS	50,000	8,420	30,000	20,000
	CL - COUNTY CLERK	65,000	30,102	65,000	0
	CO - COUNTY COMPTROLLER	41,372	5,750	20,000	21,372
	CS - CIVIL SERVICE	61,900	606	26,900	35,000
	DA - DISTRICT ATTORNEY	1,336,200	1,040,323	1,336,200	0
	EL - BOARD OF ELECTIONS	69,000	350	69,000	0
	EM - EMERGENCY MANAGEMENT	30,000	48,338	45,000	(15,000)
	HE - HEALTH DEPARTMENT	273,600	176,729	281,451	(7,851)
	HS - DEPARTMENT OF HUMAN SERVICES	300	309	309	(9)
	IT - INFORMATION TECHNOLOGY	470,750	129,485	470,750	0
	ME - MEDICAL EXAMINER	72,913	79,243	79,243	(6,330)
	PA - PUBLIC ADMINISTRATOR	3,900	43	3,900	0
	PB - PROBATION	400,000	669,469	670,000	(270,000)
	PK - PARKS, RECREATION AND MUSEUMS	832,000	544,122	888,920	(56,920)
	PW - PUBLIC WORKS DEPARTMENT	5,338,500	2,200,451	5,338,500	0
	RM - RECORDS MANAGEMENT	35,000	20,616	35,000	0
	SS - SOCIAL SERVICES	2,217,050	1,376,627	1,872,050	345,000
	TC - TAXI & LIMOUSINE COMMISSION	5,500	0	0	5,500
	TR - COUNTY TREASURER	66,000	9,891	36,000	30,000
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	60,000	44,935	60,000	0
	VS - VETERANS SERVICES AGENCY	0	87	87	(87)
	PR - SHARED SERVICES (FORMERLY PURCHASING	675	0	675	0
GEN Total		31,413,891	26,717,019	38,149,723	(6,735,832)
PDD	PD - POLICE DEPARTMENT	22,360,750	12,012,443	23,696,066	(1,335,316)
PDD Total		22,360,750	12,012,443	23,696,066	(1,335,316)
PDH	PD - POLICE DEPARTMENT	28,480,000	21,776,471	30,321,127	(1,841,127)
PDH Total		28,480,000	21,776,471	30,321,127	(1,841,127)
Grand Total		84,132,647	61,750,840	94,044,922	(9,912,275)

OCTOBER 2018 MONTHLY FINANCIAL REPORT



2018 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
PDD	FB - FRINGE BENEFIT	48,457,047	48,455,954	48,457,064	(17)
PDD Total		48,457,047	48,455,954	48,457,064	(17)
PDH	FB - FRINGE BENEFIT	42,928,382	42,875,683	42,928,390	(8)
PDH Total		42,928,382	42,875,683	42,928,390	(8)
Grand Total		91,385,429	91,331,637	91,385,453	(24)

OCTOBER 2018 MONTHLY FINANCIAL REPORT



2018 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
FCF	FB - FRINGE BENEFIT	1,777,079	1,776,931	1,777,012	67
FCF Total		1,777,079	1,776,931	1,777,012	67
GEN	FB - FRINGE BENEFIT	62,853,336	63,745,086	63,745,086	(891,750)
GEN Total		62,853,336	63,745,086	63,745,086	(891,750)
PDD	FB - FRINGE BENEFIT	1,958,282	1,958,209	1,958,209	73
PDD Total		1,958,282	1,958,209	1,958,209	73
PDH	FB - FRINGE BENEFIT	10,304,899	10,302,549	10,304,513	386
PDH Total		10,304,899	10,302,549	10,304,513	386
Grand Total		76,893,596	77,782,774	77,784,820	(891,224)

OCTOBER 2018 MONTHLY FINANCIAL REPORT



2018 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
FCF	FB - FRINGE BENEFIT	2,153,012	1,630,743	1,959,052	193,960
FCF Total		2,153,012	1,630,743	1,959,052	193,960
GEN	CT - COURTS	27,661	0	27,661	0
	FB - FRINGE BENEFIT	85,824,823	65,519,503	79,219,231	6,605,592
GEN Total		85,852,484	65,519,503	79,246,892	6,605,592
PDD	FB - FRINGE BENEFIT	41,085,149	29,551,846	36,310,939	4,774,210
PDD Total		41,085,149	29,551,846	36,310,939	4,774,210
PDH	FB - FRINGE BENEFIT	36,847,629	28,420,513	34,889,894	1,957,735
PDH Total		36,847,629	28,420,513	34,889,894	1,957,735
Grand Total		165,938,274	125,122,605	152,406,777	13,531,497

OCTOBER 2018 MONTHLY FINANCIAL REPORT



2018 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
FCF	FB - FRINGE BENEFIT	1,161,441	1,030,835	1,231,698	(70,257)
FCF Total		1,161,441	1,030,835	1,231,698	(70,257)
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	19,848,677	3,340,272	19,848,677	0
	CT - COURTS	923,176	710,090	923,176	0
	FB - FRINGE BENEFIT	58,123,413	51,076,634	60,824,174	(2,700,761)
GEN Total		78,895,266	55,126,996	81,596,027	(2,700,761)
PDD	FB - FRINGE BENEFIT	31,371,435	28,369,584	34,117,661	(2,746,226)
PDD Total		31,371,435	28,369,584	34,117,661	(2,746,226)
PDH	FB - FRINGE BENEFIT	42,414,429	37,032,835	44,526,293	(2,111,864)
PDH Total		42,414,429	37,032,835	44,526,293	(2,111,864)
Grand Total		153,842,571	121,560,250	161,471,680	(7,629,109)

OCTOBER 2018 MONTHLY FINANCIAL REPORT



2018 - OTHER EXPENSE

Fund	2018 NIFA Conformed Budget	2018 NIFA Conformed Budget	Current Obligation	October Projections	Variance
DSV	88988 - EXPENSE OF LOANS	2,604,750	1,385,516	4,197,285	(1,592,535)
	88989 - NIFA SET-ASIDES	145,627,394	0	144,754,581	872,813
DSV Total		148,232,144	1,385,516	148,951,866	(719,722)
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	70,100	69,285	70,100	0
	66966 - LEGAL AID SOC OF NC	6,852,125	6,852,125	7,152,125	(300,000)
	67967 - BAR ASSN NC PUB DFDR	7,648,989	5,320,664	7,648,989	0
	6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
	70970 - NON FIT RESIDENT TUITION	3,500,000	3,990,948	6,214,830	(2,714,830)
	7097F - FIT RESIDENT TUITION	10,000,000	4,811,739	10,000,000	0
	87987 - OTHER SUITS & DAMAGES	53,000,000	10,083,667	70,713,981	(17,713,981)
	93993 - INSURANCE ON BLDGS	320,000	319,000	320,000	0
	94994 - RENT	13,419,079	8,698,726	13,419,079	0
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
	8798A - OTHER SUITS & DAMAGES-INTEREST	0	973,839	(854,549)	854,549
	87992 - LITIGATION - GEN	0	44,397,285	23,639,531	(23,639,531)
	8798C - ATTORNEY GROSS PROCEEDS	0	1,978,292	1,898,622	(1,898,622)
	8798B - ATTORNEY FEES	0	4,997,915	4,997,915	(4,997,915)
	8798E - DAF PRINCIPLE	0	2,506,518	(2,506,518)	2,506,518
	8798F - DAF INTEREST	0	136,578	(136,578)	136,578
	8798D - SETTLEMENT REPORTABLE TO IRS	0	412,786	412,786	(412,786)
GEN Total		95,022,301	95,555,141	143,202,322	(48,180,021)
Grand Total		243,254,445	96,940,657	292,154,188	(48,899,743)



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KEY PERFORMANCE INDICATORS



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OCTOBER 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2018 Budget	On Board 09/30/2018	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 10/31/2018	Variance	Variance	Contract Employees
								10/31/2018 vs. 09/30/2018	10/31/2018 vs. 2018 Budget	
AC - DEPARTMENT OF INVESTIGATIONS	4	-	-	-	-	-	-	-	(4)	-
AR - ASSESSMENT REVIEW COMMISSION	29	37	-	-	-	-	37	-	8	-
AS - ASSESSMENT DEPARTMENT	117	112	7	(1)	3	(3)	118	6	1	-
AT - COUNTY ATTORNEY	85	79	1	-	1	-	81	2	(4)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	18	1	-	-	-	19	1	(6)	-
BU - CONTROL CENTER 30	(37)	-	-	-	-	-	-	-	37	-
CA - OFFICE OF CONSUMER AFFAIRS	23	30	-	-	-	-	30	-	7	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,039	944	-	(7)	4	(3)	938	(6)	(101)	-
CE - COUNTY EXECUTIVE	14	14	-	-	-	-	14	-	-	-
CF - OFFICE OF CONSTITUENT AFFAIRS	34	36	-	-	-	(1)	35	(1)	1	-
CL - COUNTY CLERK	82	79	-	-	3	-	82	3	-	-
CO - COUNTY COMPTROLLER	85	71	2	(1)	2	(3)	71	-	(14)	-
CS - CIVIL SERVICE	49	44	-	-	-	-	44	-	(5)	-
DA - DISTRICT ATTORNEY	375	393	4	(3)	3	(3)	394	1	19	-
EL - BOARD OF ELECTIONS	157	154	1	-	-	-	155	1	(2)	-
FC - FIRE COMMISSION	96	88	-	-	-	-	88	-	(8)	-
EM - EMERGENCY MANAGEMENT	9	6	-	-	1	-	7	1	(2)	-
HE - HEALTH DEPARTMENT	171	155	-	-	1	(1)	155	-	(16)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	13	-	-	-	-	13	-	(1)	-
HR - COMMISSION ON HUMAN RIGHTS	7	6	-	(1)	-	-	5	(1)	(2)	-
HS - DEPARTMENT OF HUMAN SERVICES	59	53	-	-	1	-	54	1	(5)	6
IT - INFORMATION TECHNOLOGY	84	86	-	-	-	-	86	-	2	-
LE - COUNTY LEGISLATURE	90	87	-	-	-	-	87	-	(3)	-
LR - OFFICE OF LABOR RELATIONS	4	6	-	-	-	-	6	-	2	-
MA - OFFICE OF MINORITY AFFAIRS	5	3	-	-	-	-	3	-	(2)	-
ME - MEDICAL EXAMINER	83	71	-	-	2	(2)	71	-	(12)	-
PA - PUBLIC ADMINISTRATOR	5	6	-	-	-	-	6	-	1	-
PB - PROBATION	184	170	-	-	2	(2)	170	-	(14)	-
PE - DEPARTMENT OF HUMAN RESOURCES	8	7	-	-	1	(1)	7	-	(1)	-
PK - PARKS, RECREATION AND MUSEUMS	143	137	-	-	5	-	142	5	(1)	-
PD - POLICE DISTRICT	1,645	1,691	-	(4)	7	(12)	1,682	(9)	37	-
PD - POLICE HEADQUARTERS	1,614	1,435	18	(8)	27	(22)	1,450	15	(164)	-
PR - SHARED SERVICES	10	12	1	-	-	-	13	1	3	-
PW - PUBLIC WORKS DEPARTMENT	440	384	3	(3)	4	(4)	384	-	(56)	-
RM - RECORDS MANAGEMENT	11	10	-	-	-	(2)	8	(2)	(3)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	3	1	-	-	-	4	1	-	-
SS - SOCIAL SERVICES	594	572	1	(1)	10	(6)	576	4	(18)	14
TC - TAXI & LIMOUSINE COMMISSION	10	-	-	-	-	-	-	-	(10)	-
TR - COUNTY TREASURER	26	27	-	-	-	-	27	-	1	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	-	-	2	(2)	46	-	-	-
VS - VETERANS SERVICES AGENCY	7	7	-	-	-	-	7	-	-	-
Sub-Total Full Time Employees	7,450	7,092	40	(29)	79	(67)	7,115	23	(335)	20
Contract Employees										20
Major Operating Funds Sub-Total	7,450	7,092	40	(29)	79	(67)	7,115	23	(335)	20
Sewer District	107	107	1	(2)	-	-	106	(1)	(1)	-
Grand Total F/T Employees	7,557	7,199	41	(31)	79	(67)	7,221	22	(336)	20

OCTOBER 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
AS	ASSISTANT COUNTY ASSESSOR	7
AT	DEPUTY CO ATTORNEY	1
BU	SENIOR BUDGET EXAMINER	1
CO	INSPECTOR	2
DA	ASST DISTRICT ATTY	1
	LEGAL SECRETARY I	3
EL	ELECTION CLERK	1
PR	DEP COMMISSIONR OF SHARED SVCS	1
PW	EQPT OPERATOR III	1
	EQUIPMENT SUPERVISOR	1
	HIGHWAY MAINT SPVR	1
SA	ADMINISTRATIVE AIDE	1
SS	CHILD SUPPORT INVESTGATOR I,BI	1
PD	AMBULANCE MED TECH	1
	POLICE COMMUNICATIONS OPERATOR	17
MAJOR FUNDS NEW HIRES		40
PW	EQPT OPERATOR III	1
SEWER DISTRICT NEW HIRES		1
TOTAL NEW HIRES		41



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination / Resignation
AS	MESSENGER	(1)
CC	CORRECTION OFFICER	(5)
	CRCTL CTR MNT MCH II	(1)
	CRCTNL CTR MNT PLMBR	(1)
CO	AUDITING ASSISTANT II	(1)
DA	ATTORNEY'S ASSISTANT I	(1)
	CLERK II	(1)
	SPECIAL INVESTIGATOR II	(1)
HR	SEC EXC DIR COMM HUMAN RGHTS	(1)
PW	CLERK III	(1)
	FLEET AUTOMOTIVE MECHANIC	(1)
	PLANT MAINT MECH II	(1)
SS	SOC WEL EXMR SPVR I	(1)
PD	POL CAPT-INSPECTOR	(1)
	POLICE OFFICER	(3)
PD	ATTORNEY (EMPLOYEE RELATIONS)	(1)
	INTELLIGENCE ANALYST	(1)
	POLICE AUTOMOTIVE MECHANIC	(1)
	POLICE COMMUNICATIONS OPERATOR	(1)
	POLICE OFFICER-DET	(3)
	PUBLIC SAFETY OFFICER I	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(29)
PW	PLANT MAINT SPVR I	(1)
	POWER PLANT OPTR II	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(2)
TOTAL TERMINATION/RESIGNATION		(31)

OCTOBER 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing by Grant

Department	On Board 09/30/2018	New Hire	Termination / Resignation	Transfer In	Transfer Out	On Board 10/31/2018	Variance 09/30/2018 vs. 10/31/2018
EM - EMERGENCY MANAGEMENT	5	1	-	-	-	6	1
CJ - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	50	2	-	-	-	52	2
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	35	-	-	2	(2)	35	-
HS - DEPARTMENT OF HUMAN SERVICES	60	-	-	-	(1)	59	(1)
PB - PROBATION	4	-	(1)	-	-	3	(1)
PK - PARKS, RECREATION AND MUSEUMS	8	-	-	-	-	8	-
SS - SOCIAL SERVICES	146	-	(1)	2	(6)	141	(5)
Grant Fund Total	310	3	(2)	4	(9)	306	(4)

OCTOBER 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Appendix A: New Hires

DEPARTMENT	DESCRIPTION	COUNT
EM	EMERGENCY MNGMNT SPCLST TRAINEE	1
HE	PUB HLTH NURSE I	1
	PUBLIC HEALTH NUTRITIONIST I	1
		3

OCTOBER 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
PB	PROBATION OFFICER I	(1)
PB	PROBATION OFFICER I	(1)
TOTAL TERM/RESIGN		(2)

OCTOBER 2018 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		
							10/31/2018	MEMBER	OFFICIAL		10/31/2018	10/31/2018	EMPLOYEE
Department of Investigations	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment	113	-	-	-	-	-	113	-	-	5	5	118	-
Assessment Review Commission	28	-	-	-	-	-	28	6	-	3	9	37	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	13	13	13	-
CF - Printing, Mail & Graphics	22	-	-	-	-	-	22	-	-	-	-	22	-
Civil Service	36	-	-	-	-	-	36	0	-	8	8	44	-
Consumer Affairs	28	-	-	-	-	-	28	-	-	2	2	30	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	146	-	-	-	784	-	930	-	-	8	8	938	-
County Attorney	36	-	-	-	-	-	36	-	-	45	45	81	-
County Clerk	73	-	-	-	-	-	73	-	1	8	9	82	-
County Comptroller	58	-	-	-	-	-	58	-	1	12	13	71	-
County Executive	-	-	-	-	-	-	-	-	1	13	14	14	-
District Attorney	132	-	33	-	-	-	165	-	1	228	229	394	-
Elections	139	-	-	-	-	-	139	-	-	16	16	155	-
Emergency Management	4	-	-	-	-	-	4	-	-	3	3	7	-
Fire Commission	88	-	-	-	-	-	88	-	-	-	-	88	-
Health	153	-	-	-	-	-	153	-	-	2	2	155	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	13	13	13	-
Human Resources	-	-	-	-	-	-	-	-	-	7	7	7	-
Human Rights Commission	4	-	-	-	-	-	4	-	-	1	1	5	-
Human Services	47	-	-	-	-	-	47	-	-	7	7	54	6
Information Technology	80	-	-	-	-	-	80	-	-	6	6	86	-
Labor Relations	-	-	-	-	-	-	-	-	-	6	6	6	-
Legislature	-	-	-	-	-	-	-	-	19	68	87	87	-
Medical Examiner	68	-	-	-	-	-	68	-	-	3	3	71	-
Minority Affairs	-	-	-	-	-	-	-	-	-	3	3	3	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	19	19	19	-
Police District	85	6	-	1,417	-	173	1,681	-	-	1	1	1,682	-
Police Headquarters	646	308	-	316	-	170	1,440	-	-	10	10	1,450	-
Probation	169	-	-	-	-	-	169	-	-	1	1	170	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	375	-	-	-	-	-	375	-	-	9	9	384	-
Records Management	8	-	-	-	-	-	8	-	-	-	-	8	-
Recreation, Parks and Museums	138	-	-	-	-	-	138	-	-	4	4	142	-
Shared Services	10	-	-	-	-	-	10	-	-	3	3	13	-
Social Services	574	-	-	-	-	-	574	-	-	2	2	576	14
Taxi & Limousine Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic and Parking Violations Agency	43	-	-	-	-	-	43	-	-	3	3	46	-
Treasurer	24	-	-	-	-	-	24	-	-	3	3	27	-
Veterans Services	6	-	-	-	-	-	6	-	-	1	1	7	-
Sub-Total Full-Time Employees	3,337	314	33	1,733	784	343	6,544	6	23	542	571	7,115	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	20
Major Operating Funds Sub-Total	3,337	314	33	1,733	784	343	6,544	6	23	542	571	7,115	20
Sewer Districts	106	-	-	-	-	-	106	-	-	-	-	106	-
Grand Total F/T Employees	3,443	314	33	1,733	784	343	6,650	6	23	542	571	7,221	20

OCTOBER 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date September Overtime Hours						*YTD Actual Variance
	Paid Overtime 2018	Accrued Comp 2018	Total Overtime 2018	Paid Overtime 2017	Accrued Comp 2017	Total Overtime 2017	
Assessment	1,742.1	6,953.9	8,696.0	55.6	509.2	564.8	8,131.2
Assessment Review	0.0	804.1	804.1	0.0	125.2	125.2	678.9
Board of Elections	90.3	12,407.1	12,497.4	89.1	10,771.6	10,860.7	1,636.7
Civil Service	7.8	149.7	157.4	0.0	104.3	104.3	53.1
Constituent Affairs	114.3	0.0	114.3	437.2	33.1	470.4	(356.0)
Consumer Affairs	0.0	9.2	9.2	252.4	333.9	586.3	(577.1)
Correctional Center	292,956.7	25,357.0	318,313.7	248,935.7	28,127.3	277,062.9	41,250.7
County Attorney	2.4	79.2	81.6	34.1	81.7	115.8	(34.2)
County Clerk	383.3	641.3	1,024.6	763.7	130.2	893.8	130.8
County Comptroller	95.3	1,178.8	1,274.1	187.0	1,210.8	1,397.7	(123.7)
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	14,888.9	8,619.7	23,508.6	17,012.1	8,470.2	25,482.3	(1,973.7)
Emergency Management	527.9	741.4	1,269.3	541.0	252.0	793.0	476.3
Fire Commission	20,325.5	1,278.9	21,604.4	20,112.3	827.2	20,939.5	664.9
Health	1,466.3	2,682.1	4,148.4	915.8	1,635.3	2,551.0	1,597.4
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	21.0	21.0	0.0	24.4	24.4	(3.4)
Human Services	6.8	19.7	26.5	0.0	2.3	2.3	24.3
Information Technology	1,685.7	1,591.4	3,277.2	4,057.9	1,313.4	5,371.3	(2,094.2)
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	0.0	0.0	0.0	48.0	0.0	48.0	(48.0)
Medical Examiner	2,182.7	288.0	2,470.7	2,352.9	236.3	2,589.2	(118.6)
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department	418,748.0	0.0	418,748.0	447,146.0	0.0	447,146.0	(28,398.0)
Probation	10,300.8	4,522.0	14,822.8	8,238.7	3,207.8	11,446.5	3,376.3
Public Administrator	0.8	0.0	0.8	0.0	15.8	15.8	(15.0)
Public Works, Planning, Real Estate	33,396.8	4,191.1	37,587.9	35,534.2	2,934.0	38,468.3	(880.4)
Purchasing	0.0	6.7	6.7	0.0	0.0	0.0	6.7
Records Management	313.08	137.05	450.13	357.5	257.44	614.94	(164.8)
Recreation, Parks and Museums	7,117.7	3,164.3	10,282.0	6,498.5	3,630.5	10,129.0	153.0
Sheriff	7,886.5	2,797.7	10,684.2	6,228.4	3,798.4	10,026.8	657.4
Social Services	23,149.8	12,258.0	35,407.8	25,600.7	13,646.8	39,247.5	(3,839.6)
Taxi & Limo Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Traffic and Parking Violations Agency	979.9	1,617.3	2,597.2	216.3	1,031.1	1,247.4	1,349.8
Treasurer	155.5	131.0	286.5	11.8	126.2	138.0	148.5
Veteran Services	2.0	254.7	256.7	0.0	146.9	146.9	109.7
Sub-Total	838,526.6	91,902.3	930,428.9	825,642.6	82,967.3	908,609.9	21,819.0
Sewer & Water Supply	10,720.5	2,577.5	13,298.0	11,865.9	2,616.1	14,482.0	(1,184.1)
Sub-Total	10,720.5	2,577.5	13,298.0	11,865.9	2,616.1	14,482.0	(1,184.1)
Grand Total	849,247.1	94,479.7	943,726.9	837,508.5	85,583.4	923,091.9	20,635.0

Data Source: Metrics Management Scorecard Report as of November 14, 2018. CHIEFS Reporting System for the Police Department overtime.

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

OCTOBER 2018 MONTHLY FINANCIAL REPORT



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

Prior Year's Report: October 2017				Current Budget: January 2018				Current Month's Report: October 2018				Change in Totals October 2018 vs. October 2017	
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
ACTIVE RETIREES	4,727	2,122	6,849	ACTIVE RETIREES	4,664	2,144	6,808	ACTIVE RETIREES	4,629	2,089	6,718		(131)
TOTAL	6,017	4,219	10,236	TOTAL	5,987	4,256	10,243	TOTAL	6,119	4,237	10,356		120
TOTAL	10,744	6,341	17,085	TOTAL	10,651	6,400	17,051	TOTAL	10,748	6,326	17,074		(11)
Active Plans				Active Plans				Active Plans					
EMPIRE PLAN	4,257	1,428	5,685	EMPIRE PLAN	4,151	1,394	5,545	EMPIRE PLAN	3,992	1,283	5,275		(410)
ALL OTHER	470	694	1,164	ALL OTHER	513	750	1,263	ALL OTHER	637	806	1,443		279
TOTAL	4,727	2,122	6,849	TOTAL	4,664	2,144	6,808	TOTAL	4,629	2,089	6,718		(131)
Retiree Plans				Retiree Plans				Retiree Plans					
EMPIRE PLAN	1,432	524	1,956	EMPIRE PLAN	1,397	522	1,919	EMPIRE PLAN	1,513	495	2,008		52
MEDICARE IND	1,166	3,608	3,608	MEDICARE IND	1,143	3,658	3,658	MEDICARE IND	1,102	3,667	3,667		59
MEDICARE F1	3,351		3,351	MEDICARE F1	3,380		3,380	MEDICARE F1	3,432		3,432		81
MEDICARE F2	68	87	155	MEDICARE F2	67	76	143	MEDICARE F2	72	75	147		(8)
ALL OTHER				ALL OTHER				ALL OTHER					
TOTAL	6,017	4,219	10,236	TOTAL	5,987	4,256	10,243	TOTAL	6,119	4,237	10,356		120
Annual Rates Per Employee				Annual Rates Per Employee				Annual Rates Per Employee				% Increase in Health Insurance Costs	
EMPIRE PLAN	\$ 25,801	\$ 11,163		EMPIRE PLAN	\$ 28,046	\$ 11,994		EMPIRE PLAN	\$ 28,049	\$ 11,980		8.71%	7.32%
MEDICARE IND	\$	\$ 5,053		MEDICARE IND	\$	\$ 5,331		MEDICARE IND	\$	\$ 5,330			5.49%
MEDICARE F1	\$ 19,636			MEDICARE F1	\$ 21,322			MEDICARE F1	\$ 21,317			8.56%	
MEDICARE F2	\$ 13,366			MEDICARE F2	\$ 14,475			MEDICARE F2	\$ 14,476			8.31%	
ALL OTHER	\$ 20,333	\$ 8,956		ALL OTHER	\$ 20,571	\$ 9,076		ALL OTHER	\$ 20,593	\$ 9,082		1.28%	1.40%

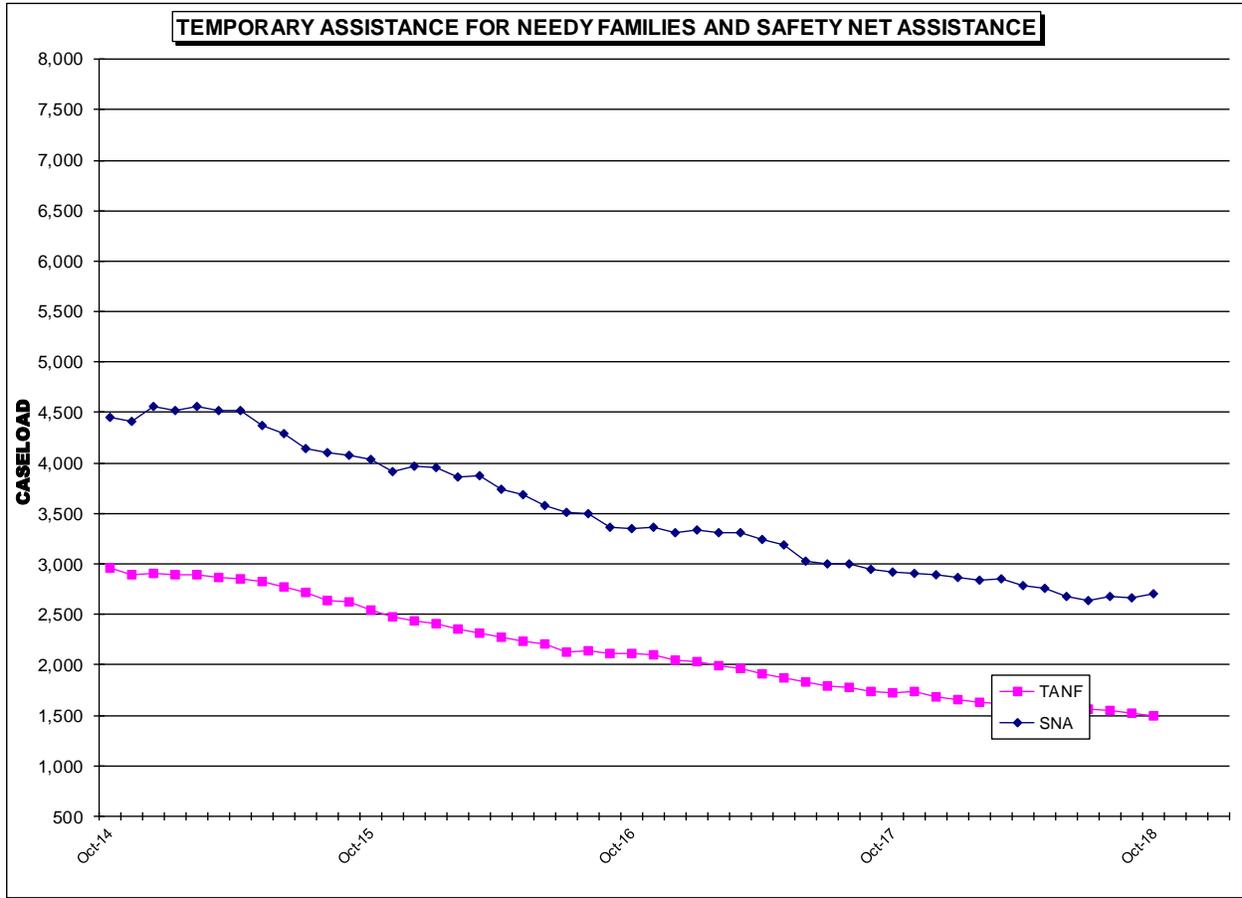
Note - As of October 1, 2017, 92.3% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.

Note - As of January 1, 2018, 91.8% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.

Note - As of October 1, 2018, 90.7% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.



KPI REPORT 6: DSS Caseloads



OCTOBER 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 7: Correctional Center Inmate Population

	Oct-16	Oct-17	Oct-18
County Population	1,170	1,157	1,092
State-Ready Population	18	9	10
Federal Population	29	31	23
Parole Violators	50	35	42
TOTAL	1,267	1,232	1,167



KPI REPORT 7: Appendix A: Correctional Center Inmate Population

Nassau County Inmates			
Month	2016	2017	2018
January	1,051	1,132	1,058
February	1,113	1,194	1,117
March	1,135	1,175	1,059
April	1,112	1,143	1,051
May	1,098	1,143	1,052
June	1,098	1,142	1,034
July	1,053	1,173	1,001
August	1,069	1,164	1,041
September	1,109	1,175	1,091
October	1,170	1,157	1,092
November	1,151	1,147	-
December	1,091	1,081	-
Year-to-Date County Average	1,094	1,157	1,060
Year-end County Average	1,104	1,152	-
Federal Inmate Population			
Month	2016	2017	2018
January	34	24	23
February	33	26	25
March	29	28	25
April	28	28	24
May	30	30	22
June	33	32	27
July	31	33	27
August	36	30	26
September	35	30	25
October	29	31	23
November	29	31	-
December	27	26	-
Year-to-Date Federal Average	31	29	25
Year-end Federal Average	31	29	-

OCTOBER 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period October 2018

Expense	2018 Budget	October	
		Oct-18	October-2018 YTD
Salary	7,775,200	589,738	6,061,881
Fringe Benefits	7,887,900	1,277,580	9,647,579
General and Administrative Expenses	8,428,720	753,094	7,297,659
Bond Principal	4,350,000	-	1,450,000
Expense Total	28,441,820	2,620,412	24,457,119
Revenue			
Net Retained Commission	16,289,200	1,302,638	12,462,368
Other income	11,395,700	1,170,738	11,201,942
Revenue Total	27,684,900	2,473,376	23,664,310
Net Profit	(756,920)	(147,036)	(792,809)

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



KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of October 1, 2018. With respect to grievances filed for the 2019/20 tax year. There are 240,988 grievances filed, broken down as follows:

Class	Number of Grievances
Class I Properties	218,666
Class II Properties	5,635
Class III Properties	345
Class IV Properties	16,342
Total	240,988

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

As of October 1, 2018, the total number of validated offers extended to Class I Property owners was 173,615 of which 143,027 were to representatives of Class I Property owners and 30,588 were to Class I Property owners representing themselves. Of the 173,615 offers cited, to date 121,458 have been accepted; 1,531 have been rejected

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

**KPI REPORT 10: Sworn Separations****Police Department October 2018 Sworn Separations**

UNION	ACTUAL HC	PENDING HC
PBA	47	1
SOA	16	0
TOTAL PDD	63	1
PBA	28	2
DAI	30	4
SOA	17	0
TOTAL PDH	75	6
TOTAL SEPARATIONS	138	7

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

OCTOBER 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 11: Tax Map Verification Documents Processed

Month - 2018	# of Documents Verified	Total Revenue
January	9,659	\$3,428,945
February	8,240	\$2,925,200
March	9,388	\$3,332,740
April	9,000	\$3,195,000
May	9,366	\$3,324,930
June	9,309	\$3,304,695
July	9,803	\$3,480,065
August	10,256	\$3,640,880
September	8,468	\$3,006,140
October	10,090	\$3,581,950
November	0	\$0
December	0	\$0
Totals	93,579	\$33,220,545