

MONTHLY COUNTY BUDGET REPORT

For the Period Ending July 31, 2017

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

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

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DISCLAIMER

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

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EXECUTIVE SUMMARY



2017 OVERVIEW

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

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

The Administration was able to achieve a \$76.8 million surplus in the General Fund on a budgetary basis due lower expenses of approximately \$152.8 million and lower debt services. The County ended 2016 with a \$27.1 million surplus on a GAAP basis and increased its "unassigned" fund balance to \$63.7 million. In addition, the Administration transferred \$13.1 million to Police District Employee Benefit Accrued Liability Reserve Fund and \$3.6 million to the Bond Indebtedness Reserve Fund and an additional \$6.0 million of funds in the Litigation Fund. The County's overall fund equity increased by \$64.3 million to \$184.4 million far in excess of the fund balance policy. The funding of various reserves and future expenditures accelerates the fiscal recovery plan and eliminates the County's need to borrow for tax certs for 2017.

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

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

Sound fiscal management has enabled the Administration to counter the extreme challenges of rising costs and revenue shortfalls. The County continues to be successful in its workforce reduction efforts by limiting backfilling for attrition to public safety, cost avoiding and revenue generating positions. Because of layoffs and voluntary separation incentive programs dating back to 2011, fulltime headcount for the major funds as of July 31, 2017 was 7,339 employees compared to 7,861 employees at the end of December 2011, representing a reduction of 522 employees.

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

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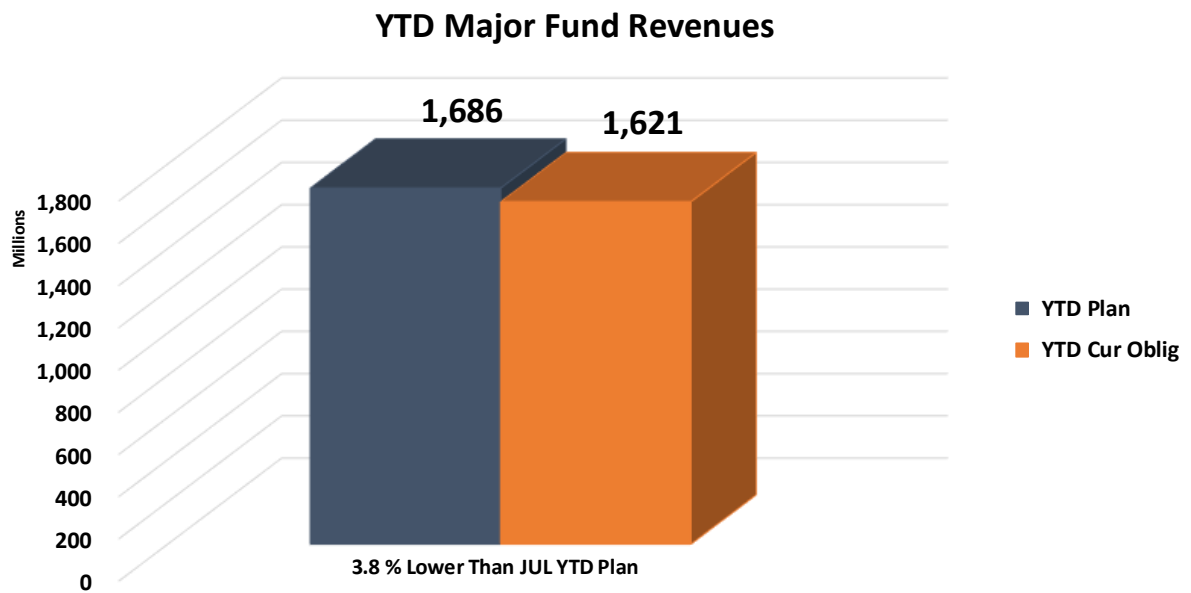
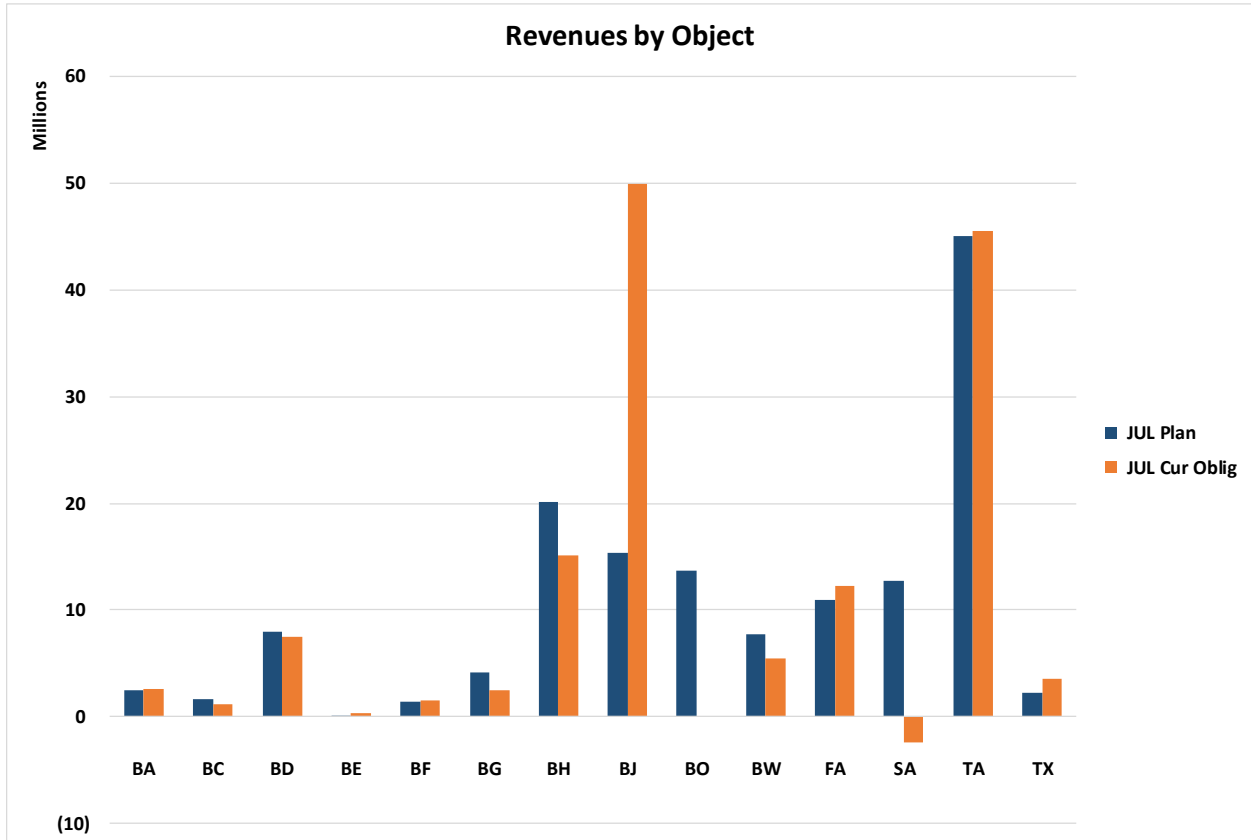


a June 2016 cadet class. The current projection includes and additional class of 162 cadets starting June 9th 2017. This commitment is affirmed as the County's major crime statistics indicate that the County is the safest large suburban county in the United States of America. The crime rate is now at the lowest level in County history. Although the Administration has made efforts to maintain sworn personnel, the cadet graduation lag has continued to stress the Police Department as a large number of force members continue to retire. To date 130 members have either retired or are pending through August 30th. The projection includes 45 additional retirements through year end. The Administration intends to use the above mentioned transfer of \$13.1 million to Police District Employee Benefit Accrued Liability Reserve Fund to address associated increased termination costs causing budgetary shortfalls within the Police District Fund.

The County's sales tax growth rate as of the July 13th check was 2.6%. OMB is projecting a 2.0% growth for the remaining checks, yielding a projected growth of 2.25%. This is conservative given the year to date growth of 2.6% and the continued growth in home sales of 1.3% through June and increase in gas prices an average of 16.7% higher for the first seven months of the year compared to last year, both sectors yielding higher sales tax. Therefore, the projected 2017 sales tax growth of 2.25% is achievable due to conservative budgeting practices.

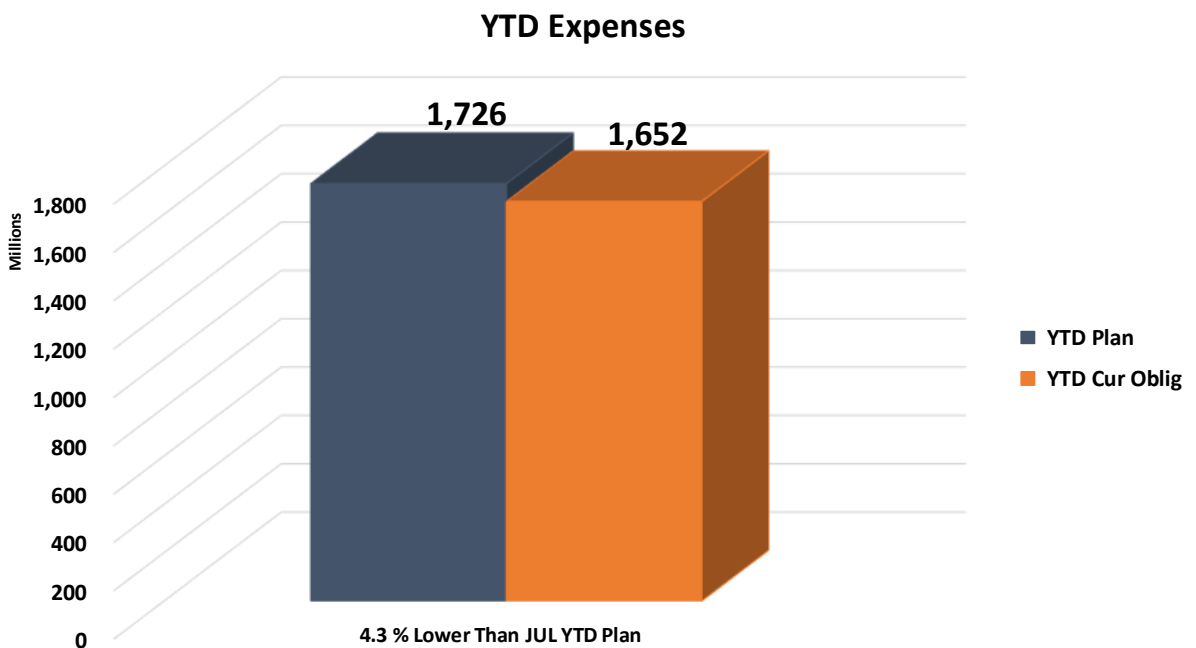
The projections in the tables that follow are based on the headcount at the end of July 2017. Delays in the 2017 NIFA Conformed Adopted Budget approval process led to delayed encumbrance of contracts and reversal of expense and revenue accruals, which may cause variances related to spending plan but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

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

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Variance explanations are included at the department level.

Currently, the County is projecting a surplus of \$8.5 million. The Administration has decided to stop issuing debt to fund tax certiorari payments in 2017, a year ahead of schedule. This initiative is considered a credit positive by Moody's Investor Services. The County will be utilizing \$36.4 million of the projected 2016 surplus to fund tax certiorari payments in 2017, \$23.6 million will be debited against a 2016 accrual. As of the February year end projection OMB lowered the Other Expense category and Capital Resources for Debt on the revenue side by \$60.0 million.

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

The Administration in consultation with NIFA's approval has initiated a Voluntary Separation Incentive Program (VSIP) for the Civil Service Employee Association (CSEA) labor union. Employees who elect to separate from service must do so on or before September 15th, 2017. The Administration has agreed to a fifty percent backfill. The following projection does not include the termination costs or salary savings from the VSIP, as the complete number of retirees will not be available until September 15th 2017, along with separation costs calculations.

The following are current favorable 2017 projected variances: \$6.8 million for Sales tax revenue performing favorable to budget net of the Local government assistance payment; 5.9 million due to lower than anticipated caseloads in Temporary Assistance for Needy Families; \$4.1 million surplus in Payment in Lieu of Taxes; \$2.7 million in Medicaid program due to an Indigent Care Adjustments; \$1.6 million in increased property taxes collected from changes in the tax roll; \$1.1 million savings in Interest Expense due to not bonding for tax certioraris; \$1.0 million of lower Emergency Vendor Payments for Social Services program based on a decrease in caseloads for youth placed in state operated residential facilities; \$0.9 million surplus in Investment Income due to higher rates in 2017; \$0.8 million lower number of medical claims for worker's compensation; and \$0.4 million in recovery reimbursement for utilities during the construction period at the coliseum; \$0.4 million surplus in Salaries and fringe benefits is being projected to reflect expected vacancy savings offset by a decrease in capital charge backs; \$0.3 million of General Expenses due lower gasoline cost and other miscellaneous expenses.

These positive variances are offset by a shortfall the following areas: Department Revenues of \$7.2 million. This variance is primarily due to a shortfall of \$10.0 for a temporary restraining order (TRO) issued on the local law that provides a twenty-five percent amnesty discount on penalty fees from commercial non-filers of Income and Expense documents. The (TRO) was lifted and vacated for commercial property owners that did not comply with the Income and Expense (ASIE) law *with the exception* of those commercial property owners that filed their lawsuits challenging the enforcement of the law. The Court ordered that there is a stay in effect for the commercial property owners before the Court; this means that the County cannot enforce penalties

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against the 1,500 or so plaintiffs at this this time. As the merits of the case have not been decided on (as it pertains to penalties) and the penalty provision of the law, the County and the Plaintiffs will return to Court to proceed with litigating the merits. All commercial property owners in Nassau County must abide by the ASIE law and if they fail to file then a penalty can be levied and collected against them after notice and an opportunity to be heard. The notice and opportunity for a hearing for a hearing already took place for 2013 and 2014 non-filers. The County will proceed with sending notice and opportunity for hearing for 2015 non-filers and collecting penalties paid but will continue to risk the revenue even if collected until all appeals are exhausted. This Departmental Revenue is offset by \$2.5 million in County Clerk revenues and others; \$5.2 million shortfall in Federal and State Aid; \$1.3 million in lower than expected public safety fee collection due to lag of payments offset by higher than expected fine and forfeits primarily for red-light camera and taxi and limousine commission; \$1.0 million shortfall in Contractual Services due to costs associated with the inmate healthcare, restoration of bus routes, an increase in the Red Light Camera contract due to higher issuance of RLC violations; \$0.85 million due to the extension of the repayment of NCC termination debt service from four year to ten years; and \$0.75 million shortfall to account for the transition from county fiscal year to NYS fiscal year for recording OTB profits.



EXPENDITURE RESULTS

Headcount

The full-time headcount for the major funds as of July 31, 2017 was 7,339 individuals. The headcount reductions represent a decrease of approximately 20.0% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through July 31, 2017, the Police Department and the Sheriff/Correctional Center incurred approximately \$19.8 million and \$9.9 million in overtime expense, respectively. The projection for the year assumes that the Police Department will end 2017 with an approximate \$4.5 million savings while the Sheriff/Correctional Center will be \$5.6 million over budget due to a delay in backfilling vacant positions.

Interest Expense

OMB projects Interest Expense to be \$115.7 million, a surplus of \$1.1 million when compared with the 2017 NIFA Conformed Budget amount of \$116.8 million. A surplus is projected due to the expectation of not having to borrow for tax certiorari expenses.

Other Expenses

OMB projects Other Expenses to be \$255.6 million, a surplus of \$22.3 million when compared with the 2017 NIFA Conformed Budget amount of \$277.9 million. A surplus is projected primarily due to the expectation of reversing a 2016 expense accrual for tax cert payments.

Recipient Grants

OMB projects Recipient Grants to be \$53.7 million, a surplus of \$6.2 million when compared with the 2017 NIFA Conformed Budget amount of \$59.9 million. A surplus is projected primarily due to a lower than anticipated number of caseloads in the Temporary Assistance for Needy Families (TANF) and Safety Net programs.

Emergency Vendor Payments

OMB projects Emergency Vendor Payments to be \$47.3 million, a surplus of \$1.0 million when compared with the 2017 NIFA Conformed Budget of \$48.3 million. The projected surplus is primarily due to lower than anticipated billings from the NYS Office of Children and Family Services (OCFS) pursuant to a decline in the number of youths placed in State operated residential facilities.



Medicaid

OMB projects Medicaid to be \$233.9 million, a surplus of \$2.7 million when compared with the 2017 NIFA Conformed Budget amount of \$236.6 million. A surplus is projected primarily due to lower projected quarterly Indigent Care payments resulting from a 2013 New York State reconciliation, partially offset by revised weekly share payments effective April 1st pursuant to the 2017/2018 New York State budget.



REVENUE RESULTS

Fund Balance

For purposes of ending the practice of funding tax certiorari payments with borrowings, OMB projects the use of budgetary surplus generated in 2016 to fund tax certiorari payments in 2017.

Fines & Forfeits

OMB projects Fines & Forfeits to be \$94.9 million, a deficit of \$1.3 million when compared with the 2017 NIFA Conformed Budget amount of \$96.2 million. A deficit is projected primarily due to a \$6.0 million shortfall in projected Public Safety Fee receipts due to a lag in the implementation of the fee offset by a higher number of tickets upon which Red Light Camera Fines and Administrative Fees are assessed.

Investment Income

OMB projects Investment Income to be \$1.9 million, a surplus of \$0.9 million when compared with the 2017 NIFA Conformed Budget amount of \$1.0 million. The projected surplus is primarily attributable to projected higher rates earned in 2017 as compared with the budget and as was experienced during 2016.

Department Revenues

OMB projects Department Revenues to be \$235.5 million, a shortfall of \$7.1 million when compared with the 2017 NIFA Conformed Budget amount of \$242.6 million. The projected shortfall is primarily due to lower than budgeted fees associated with the filing of Income and Expense documents in connection with commercial property taxpayers challenging their property tax assessments partially offset by a surplus in various County Clerk related fees.

Payments in Lieu of Taxes (PILOTS)

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

Capital Resources for Debt

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



OTB Profits

OMB projects OTB Profits to be \$2.3 million, a shortfall of \$0.75 million when compared with the 2017 NIFA Conformed Budget of \$3.0 million. The shortfall reflects correct accounting treatment according to NYS Fiscal Year.

Federal Aid

OMB projects Federal Aid to be \$134.6 million, a shortfall of \$2.5 million when compared with the 2017 NIFA Conformed Budget amount of \$137.1 million. A shortfall is projected primarily due to lower projected caseloads in the Temporary Assistance for Needy Families (TANF) program; reductions in the Foster and Day Care Block Grant programs per the 2017/2018 NYS Budget and lower reimbursements for housing Federal Inmates in the County Correctional Center.

Sales Tax

OMB projects Sales Tax to be \$7.2 million higher than the \$1.054 billion in the 2017 NIFA Conformed Budget primarily due to higher than anticipated collections. The County has experienced 2.6% growth year to date and is expecting 2.0% growth for the rest of the year.

Property Tax

OMB projects Property Taxes to be \$818.6 million, a surplus of \$1.6 million when compared with the 2017 NIFA Conformed Budget amount of \$817.0 million. A surplus is projected primarily due to properties being reinstated on the Property Tax Rolls.

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Expense Variance Explanation - 2017 NIFA Conformed Adopted Budget

Object	2017 Modified Budget	July Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	887,050,076	885,904,618	1,145,458	A surplus is projected primarily due to vacancies offset by higher overtime in Corrections
AB - FRINGE BENEFITS	542,824,654	543,593,030	(768,376)	
AC - WORKERS COMPENSATION	35,305,186	34,505,186	800,000	
BB - EQUIPMENT	2,417,372	2,367,492	49,880	A deficit is projected due to higher equipment expenses offset by a surplus in General Expenses
DD - GENERAL EXPENSES	36,104,335	35,804,573	299,762	A surplus is projected primarily due to expected savings in gasoline costs and miscellaneous expenses
DE - CONTRACTUAL SERVICES	257,092,635	258,049,125	(956,490)	A deficit is projected primarily due to an increase in medical service contract at the jail , restoration of bus routes, and an increase in the Red Light Camera contract due to higher issuance of RLC violation.
DF - UTILITY COSTS	35,804,203	35,804,204	(1)	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	116,812,519	115,685,919	1,126,600	A surplus is projected due to the expectation of not having to borrow for tax certiorari expenses.
GA - LOCAL GOVT ASST PROGRAM	67,149,582	67,575,679	(426,097)	Due to higher projected Sales Tax
GG - PRINCIPAL	94,230,001	94,230,001	0	
HD - DEBT SERVICE CHARGEBACKS	337,018,413	335,891,813	1,126,600	A surplus is projected due to anticipated interest expense savings from not having to borrow for tax certiorari expenses. This surplus is offset by a projected shortfall in Debt Service Chargeback Revenue.
HF - INTER-DEPARTMENTAL CHARGES	90,745,433	90,745,433	0	
HH - INTERFUND CHARGES	27,484,271	27,484,271	0	
JA - CONTINGENCIES RESERVE	0	0	0	
MM - MASS TRANSPORTATION	43,699,392	43,699,392	0	
NA - NCIFA EXPENDITURES	2,000,000	2,000,000	0	
OO - OTHER EXPENSES	277,914,254	255,635,176	22,279,078	A surplus is projected primarily due to the expectation of debiting a 2016 accrual for tax cert payments
PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	134,500,000	0	
SS - RECIPIENT GRANTS	59,900,000	53,710,000	6,190,000	A surplus is projected primarily due to lower than anticipated caseloads in the Temporary Assistance for Needy Families (TANF) and Safety Net programs.
TT - PURCHASED SERVICES	67,583,171	67,833,171	(250,000)	
WW - EMERGENCY VENDOR PAYMENTS	48,275,000	47,275,000	1,000,000	
XX - MEDICAID	236,570,744	233,870,223	2,700,521	A surplus is projected primarily due to the lower quarterly Indigent Care payment as a result of the 2013 ICA state reconciliation; offset by the revised weekly share payment effective April 1st. as per the 2017/18 NYS budget
	3,405,481,241	3,371,164,305	34,316,936	

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Revenue Variance Explanation - 2017 NIFA Conformed Adopted Budget

Object	2017 Modified Budget	July Projections	Variance	Explanation
AA - OPENING FUND BALANCE	0	36,416,156	36,416,156	2016 generated surplus to fund 2017 tax cert payments to end borrowing
BA - INT PENALTY ON TAX	35,200,000	35,200,000	0	
BC - PERMITS & LICENSES	20,224,235	20,077,317	(146,918)	
BD - FINES & FORFEITS	96,194,036	94,913,056	(1,280,980)	A deficit is projected primarily due to a shortfall in projected Public Safety Fee offset by higher RLC violations issued and higher administrative.
BE - INVEST INCOME	979,000	1,903,783	924,783	A surplus is projected based on higher projected earnings rates than budgeted.
BF - RENTS & RECOVERIES	28,571,832	28,955,783	383,951	
BG - REVENUE OFFSET TO EXPENSE	14,400,000	14,400,075	75	
BH - DEPT REVENUES	242,628,063	235,470,162	(7,157,901)	A shortfall is projected due to a (TRO) which was lifted, on the local law that provides a twenty-five percent amnesty discount on penalty fees in connection with Commercial Property Tax payers challenging their tax assessment and not filing Income and Expense documents, as the merits of the case have not been decided on, the County and the Plaintiffs will return to Court to proceed with litigating the merits and the County will continue to risk the revenue even if collected until all appeals are exhausted; offset by an increase in County Clerk revenues
BJ - INTERDEPT REVENUES	90,745,433	90,745,433	0	
BO - PAYMENT IN LIEU OF TAXES	42,346,721	46,435,233	4,088,512	A surplus is projected primarily due to a delay in finalizing the calculation of PILOTS associated with the Long Island Power Authority (LIPA).
BQ - CAPITAL RESOURCES FOR DEBT	63,450,000	3,450,000	(60,000,000)	The Administration anticipates not issuing debt to fund tax certiorari payments in 2017.
BS - OTB PROFITS	3,000,000	2,250,000	(750,000)	Shortfall reflects correct accounting treatment according to NYS Fiscal Year.
BV - DEBT SERVICE CHARGEBACK REVENUE	337,018,413	335,891,813	(1,126,600)	See Debt Service Chargeback expense
BW - INTERFUND REVENUE	80,118,426	79,269,339	(849,088)	Repayment plan from NCC changed from 4 years to 10
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	137,083,311	134,538,600	(2,544,711)	A projected shortfall is primarily due to lower case load in the TANF program, lower salaries, a decrease in the Foster Care and Day Care Block Grant as per the 2017/18 NYS budget; and lower reimbursement for housing Federal Inmates in Corrections.
IF - INTERFUND TRANSFERS	8,000,000	8,000,000	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	213,884,793	211,165,213	(2,719,580)	A projected surplus is primarily due to an increase in STOA funding as per the 2017/18 NYS Budget, offset by a shortfall due to lower caseloads in the Safety Net Assistance program, Children in Institutions and salary savings in DSS
TA - SALES TAX COUNTYWIDE	1,054,394,190	1,061,637,841	7,243,651	Higher projected Sales Tax
TB - SALES TAX PART COUNTY	88,097,286	88,097,286	0	
TL - PROPERTY TAX	816,994,240	818,628,451	1,634,211	A surplus is projected primarily due to properties being reinstated on the Property Tax Rolls.
TO - OTB 5% TAX	2,511,262	2,511,262	0	
TX - SPECIAL TAXES	29,640,000	29,692,948	52,948	
	3,405,481,241	3,379,649,750	(25,831,491)	

**FUND AND
DEPARTMENT DETAIL**

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Major Funds

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	887,050,076	501,430,791	885,904,618	1,145,458
	AB - FRINGE BENEFITS	542,824,654	377,685,943	543,593,030	(768,376)
	AC - WORKERS COMPENSATION	35,305,186	15,331,628	34,505,186	800,000
	BB - EQUIPMENT	2,417,372	1,337,742	2,367,492	49,880
	DD - GENERAL EXPENSES	36,104,335	19,554,751	35,804,573	299,762
	DE - CONTRACTUAL SERVICES	257,092,635	214,849,814	258,049,125	(956,490)
	DF - UTILITY COSTS	35,804,203	13,321,096	35,804,204	(1)
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	116,812,519	62,803,369	115,685,919	1,126,600
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	4,993,492	67,575,679	(426,097)
	GG - PRINCIPAL	94,230,001	57,805,000	94,230,001	0
	HH - INTERFUND CHARGES	27,484,271	6,692,643	27,484,271	0
	JA - CONTINGENCIES RESERVE	0	(3,087,596)	0	0
	L3 - TRANSFER TO LITIGATION FUND	0	0	0	0
	MM - MASS TRANSPORTATION	43,699,392	5,435,448	43,699,392	0
	NA - NCIFA EXPENDITURES	2,000,000	0	2,000,000	0
	OO - OTHER EXPENSES	277,914,254	29,746,909	255,635,176	22,279,078
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	100,264,530	134,500,000	0
	SS - RECIPIENT GRANTS	59,900,000	29,690,594	53,710,000	6,190,000
	TT - PURCHASED SERVICES	67,583,171	45,424,147	67,833,171	(250,000)
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	31,526,091	47,275,000	1,000,000
	XX - MEDICAID	236,570,744	132,066,231	233,870,223	2,700,521
Total Expenses Excluding Interdepartmental Charges		2,977,717,395	1,651,872,623	2,944,527,059	33,190,336
	Interdepartmental Charges	427,763,846	51,359,802	426,637,246	1,126,600
Total Expenses Including Interdepartmental Charges		3,405,481,241	1,703,232,425	3,371,164,305	34,316,936
REV	AA - OPENING FUND BALANCE	0	0	36,416,156	36,416,156
	BA - INT PENALTY ON TAX	35,200,000	19,366,709	35,200,000	0
	BC - PERMITS & LICENSES	20,224,235	11,050,158	20,077,317	(146,918)
	BD - FINES & FORFEITS	96,194,036	50,079,993	94,913,056	(1,280,980)
	BE - INVEST INCOME	979,000	1,276,255	1,903,783	924,783
	BF - RENTS & RECOVERIES	28,571,832	17,831,633	28,955,783	383,951
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	3,208,592	14,400,075	75
	BH - DEPT REVENUES	242,628,063	109,443,358	235,470,162	(7,157,901)
	BO - PAYMENT IN LIEU OF TAXES	42,346,721	24,450,788	46,435,233	4,088,512
	BQ - CAPITAL RESOURCES FOR DEBT	63,450,000	1,188,344	3,450,000	(60,000,000)
	BS - OTB PROFITS	3,000,000	0	2,250,000	(750,000)
	BW - INTERFUND REVENUE	80,118,426	7,382,807	79,269,339	(849,088)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	137,083,311	31,476,854	134,538,600	(2,544,711)
	IF - INTERFUND TRANSFERS	8,000,000	0	8,000,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	213,884,793	65,590,168	211,165,213	(2,719,580)
	TA - SALES TAX COUNTYWIDE	1,054,394,190	403,108,216	1,061,637,841	7,243,651
	TB - SALES TAX PART COUNTY	88,097,286	40,260,902	88,097,286	0
	TL - PROPERTY TAX	816,994,240	818,628,451	818,628,451	1,634,211
	TO - OTB 5% TAX	2,511,262	789,584	2,511,262	0
	TX - SPECIAL TAXES	29,640,000	15,704,614	29,692,948	52,948
Total Revenue Excluding Interdepartmental Charges		2,977,717,395	1,620,837,426	2,953,012,504	(24,704,891)
	Interdepartmental Charges	427,763,846	51,359,802	426,637,246	(1,126,600)
Total Revenue Including Interdepartmental Charges		3,405,481,241	1,672,197,228	3,379,649,750	(25,831,491)
Projected Surplus / (Deficit)		0		8,485,446	

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GENERAL FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	391,274,841	226,356,416	388,415,253	2,859,588
	AB - FRINGE BENEFITS	255,835,098	167,307,569	256,833,027	(997,929)
	AC - WORKERS COMPENSATION	20,788,214	9,024,471	19,988,214	800,000
	BB - EQUIPMENT	1,514,538	788,701	1,464,658	49,880
	DD - GENERAL EXPENSES	26,989,546	14,488,858	26,689,784	299,762
	DE - CONTRACTUAL SERVICES	239,919,804	203,696,096	240,876,293	(956,489)
	DF - UTILITY COSTS	31,097,639	11,596,277	31,097,639	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	4,993,492	67,575,679	(426,097)
	HD - DEBT SERVICE CHARGEBACKS	313,537,375	0	312,410,775	1,126,600
	HF - INTER-DEPARTMENTAL CHARGES	44,490,332	18,254,041	44,490,332	0
	HH - INTERFUND CHARGES	27,484,271	6,692,643	27,484,271	0
	JA - CONTINGENCIES RESERVE	0	(3,087,596)	0	0
	MM - MASS TRANSPORTATION	43,699,392	5,435,448	43,699,392	0
	NA - NCIFA EXPENDITURES	2,000,000	0	2,000,000	0
	OO - OTHER EXPENSES	112,565,817	28,571,567	90,286,739	22,279,078
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	100,264,530	134,500,000	0
	SS - RECIPIENT GRANTS	59,900,000	29,690,594	53,710,000	6,190,000
	TT - PURCHASED SERVICES	67,583,171	45,424,147	67,833,171	(250,000)
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	31,526,091	47,275,000	1,000,000
	XX - MEDICAID	236,570,744	132,066,231	233,870,223	2,700,521
EXP Total		2,130,175,364	1,038,089,575	2,095,500,450	34,674,914
REV	AA - OPENING FUND BALANCE	0	0	36,416,156	36,416,156
	BA - INT PENALTY ON TAX	35,200,000	19,366,709	35,200,000	0
	BC - PERMITS & LICENSES	14,524,235	8,309,293	14,524,235	0
	BD - FINES & FORFEITS	66,502,315	40,967,165	71,176,913	4,674,598
	BE - INVEST INCOME	947,000	1,264,078	1,870,418	923,418
	BF - RENTS & RECOVERIES	28,505,692	17,726,411	28,839,465	333,773
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	3,038,092	14,400,075	75
	BH - DEPT REVENUES	205,094,963	93,248,396	198,787,062	(6,307,901)
	BJ - INTERDEPT REVENUES	76,959,200	50,863,860	76,959,200	0
	BO - PAYMENT IN LIEU OF TAXES	16,246,085	11,400,470	20,334,597	4,088,512
	BQ - CAPITAL RESOURCES FOR DEBT	60,000,000	0	0	(60,000,000)
	BS - OTB PROFITS	3,000,000	0	2,250,000	(750,000)
	BW - INTERFUND REVENUE	48,658,084	7,395,108	47,808,997	(849,088)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	131,206,509	28,760,487	128,661,798	(2,544,711)
	IF - INTERFUND TRANSFERS	8,000,000	0	8,000,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	213,115,793	65,352,158	210,396,213	(2,719,580)
	TA - SALES TAX COUNTYWIDE	1,054,394,190	403,108,216	1,061,637,841	7,243,651
	TB - SALES TAX PART COUNTY	88,097,286	40,260,902	88,097,286	0
	TL - PROPERTY TAX	57,628,750	59,263,492	59,263,492	1,634,742
	TO - OTB 5% TAX	2,511,262	789,584	2,511,262	0
	TX - SPECIAL TAXES	5,184,000	3,233,164	5,236,948	52,948
REV Total		2,130,175,364	854,347,586	2,112,371,957	(17,803,407)
Projected Surplus / (Deficit)				16,871,507	

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DEBT SERVICE FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	FF - INTEREST	116,812,519	62,803,369	115,685,919	1,126,600
	GG - PRINCIPAL	94,230,001	57,805,000	94,230,001	0
	OO - OTHER EXPENSES	165,348,437	1,175,342	165,348,437	0
EXP Total		376,390,957	121,783,711	375,264,357	1,126,600
REV	BF - RENTS & RECOVERIES	0	7,035	0	0
	BG - REVENUE OFFSET TO EXPENSE	0	170,500	0	0
	BQ - CAPITAL RESOURCES FOR DEBT	3,450,000	1,188,344	3,450,000	0
	BV - DEBT SERVICE CHARGEBACK REVENUE	337,018,413	0	335,891,813	(1,126,600)
	BW - INTERFUND REVENUE	31,110,342	0	31,110,342	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,812,202	2,403,520	4,812,202	0
REV Total		376,390,957	3,769,398	375,264,357	(1,126,600)
Projected Surplus / (Deficit)				0	

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FIRE COMMISSION FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	11,361,969	5,902,117	10,793,721	568,248
	AB - FRINGE BENEFITS	5,864,055	4,050,153	5,752,124	111,931
	BB - EQUIPMENT	45,914	10,346	45,914	0
	DD - GENERAL EXPENSES	271,422	61,971	271,422	0
	DE - CONTRACTUAL SERVICES	4,827,021	4,661,088	4,827,021	0
	HD - DEBT SERVICE CHARGEBACKS	790,765	0	790,765	0
	HF - INTER-DEPARTMENTAL CHARGES	2,439,773	592,103	2,439,773	0
EXP Total		25,600,919	15,277,778	24,920,740	680,179
REV	BE - INVEST INCOME	0	1,364	1,365	1,365
	BF - RENTS & RECOVERIES	0	3,718	4,178	4,178
	BH - DEPT REVENUES	8,900,600	4,611,694	8,900,600	0
	BO - PAYMENT IN LIEU OF TAXES	404,691	202,346	404,691	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	180,000	61,335	180,000	0
	TL - PROPERTY TAX	16,115,628	16,115,436	16,115,436	(192)
REV Total		25,600,919	20,995,893	25,606,270	5,351

Projected Surplus / (Deficit)

685,530

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	777,008	752,211	24,797	6,774,385	5,902,117	872,268	Variance due to vacancies and lower salary extras than planned
	AB	360,078	331,006	29,072	4,178,259	4,050,153	128,106	Variance due to vacancies
	BB	3,848	3,318	530	32,393	10,346	22,047	Delayed spending
	DD	17,954	3,420	14,534	188,674	61,971	126,703	Delayed spending
	DE	29,611	0	29,611	4,649,347	4,661,088	(11,741)	Earlier spending of Radio & Communications contract partially offset by Psychiatric Services
	HF	0	677,954	(677,954)	0	592,103	(592,103)	Plan recognizes Interdepartmental chargebacks later in the year
EXP Total		1,188,499	1,767,909	(579,410)	15,823,058	15,277,778	545,280	
REV	BE	0	210	210	0	1,364	1,364	No budget for Investment Income
	BF	0	0	0	0	3,718	3,718	Recoveries from prior year encumbrances. Appropriation is centralized in the Budget Department
	BH	684,661	643,323	(41,338)	4,792,634	4,611,694	(180,940)	Variance due to lower than anticipated fees in first quarter. It is anticipated to trend to budget.
	BO	0	0	0	0	202,346	202,346	
	SA	20,000	26,310	6,310	132,000	61,335	(70,665)	Lower than planned reimbursed expenditures
	TL	16,115,628	0	(16,115,628)	16,115,628	16,115,436	(192)	
REV Total		16,820,289	669,843	(16,150,446)	21,040,262	20,995,893	(44,369)	

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POLICE DISTRICT FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	241,339,193	124,985,959	240,375,010	964,183
	AB - FRINGE BENEFITS	132,253,973	96,701,368	133,273,922	(1,019,949)
	AC - WORKERS COMPENSATION	8,632,821	4,148,983	8,632,821	0
	BB - EQUIPMENT	294,358	163,683	294,358	(0)
	DD - GENERAL EXPENSES	4,949,313	2,647,146	4,949,313	0
	DE - CONTRACTUAL SERVICES	999,728	(235,654)	999,728	0
	DF - UTILITY COSTS	1,354,564	564,278	1,354,565	(1)
	HD - DEBT SERVICE CHARGEBACKS	2,240,553	0	2,240,553	0
	HF - INTER-DEPARTMENTAL CHARGES	20,246,736	13,634,312	20,246,736	0
EXP Total		412,311,239	242,610,075	412,367,006	(55,767)
REV	BC - PERMITS & LICENSES	4,820,000	2,200,118	4,554,413	(265,587)
	BD - FINES & FORFEITS	1,300,000	590,050	1,344,422	44,422
	BE - INVEST INCOME	20,000	5,231	20,000	0
	BF - RENTS & RECOVERIES	0	46,001	46,001	46,001
	BH - DEPT REVENUES	3,450,000	1,514,912	2,600,000	(850,000)
	BJ - INTERDEPT REVENUES	1,670,232	72,466	1,670,232	0
	BO - PAYMENT IN LIEU OF TAXES	16,758,062	8,379,031	16,758,062	0
	BW - INTERFUND REVENUE	150,000	0	150,000	0
	TL - PROPERTY TAX	384,142,945	384,144,444	384,144,444	1,499
REV Total		412,311,239	396,952,252	411,287,574	(1,023,665)

Projected Surplus / (Deficit) (1,079,432)

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	17,777,020	16,690,359	1,086,661	139,087,627	124,985,959	14,101,668	Variance due to vacancies. Does not reflect re-alignment of personnel after graduating class.
	AB	7,006,868	7,144,587	(137,719)	98,745,583	96,701,368	2,044,215	Variance due to vacancies
	AC	846,535	492,623	353,912	4,454,181	4,148,983	305,198	Higher than expected D-Pay offset by low Medical and Ind
	BB	24,530	103,334	(78,804)	171,706	163,683	8,023	Delay in spending of Motor Vehicles Equipment
	DD	409,623	360,815	48,808	2,901,197	2,647,146	254,051	Delay in spending of Motor Vehicles Supplies and Parts
	DE	59,065	0	59,065	704,403	(235,654)	940,057	YTD Current Obligation reflects reversal of 2016 year-end accrual for Legal Fees.
	DF	112,881	54,866	58,015	790,158	564,278	225,880	Delay in spending of Fuel and Telephone Utilities
	HF	5,061,685	13,419,454	(8,357,769)	5,061,685	13,634,312	(8,572,627)	Plan recognizes Interdepartmental charges later in the year
EXP Total		31,298,207	38,266,038	(6,967,831)	251,916,540	242,610,075	9,306,465	
REV	AA	0	0	0	0	0	0	
REV	BC	401,667	199,550	(202,117)	2,811,665	2,200,118	(611,547)	Delay in recording Alarm Permit revenue
	BD	108,333	65,850	(42,483)	758,331	590,050	(168,281)	Delay in posting Revenues
	BE	0	3,110	3,110	10,000	5,231	(4,769)	
	BF	0	1,225	1,225	0	46,001	46,001	Recovery from prior year centralized in BU
	BH	154,167	191,154	36,987	1,879,165	1,514,912	(364,253)	Delay in implementation of Tow Impound program
	BJ	417,558	0	(417,558)	417,558	72,466	(345,092)	Plan recognizes Interdepartmental revenue charges later in the year
	BO	8,379,031	0	(8,379,031)	16,758,062	8,379,031	(8,379,031)	
	BW	0	0	0	75,000	0	(75,000)	Delay in posting Interfund Revenues
	TL	384,142,945	0	(384,142,945)	384,142,945	384,144,444	1,499	
REV Total		393,603,701	460,890	(393,142,811)	406,852,726	396,952,252	(9,900,474)	

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POLICE HEADQUARTER FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	243,074,073	144,186,299	246,320,634	(3,246,561)
	AB - FRINGE BENEFITS	148,871,528	109,626,853	147,733,957	1,137,571
	AC - WORKERS COMPENSATION	5,884,151	2,158,175	5,884,151	0
	BB - EQUIPMENT	562,562	375,011	562,562	(0)
	DD - GENERAL EXPENSES	3,894,054	2,356,777	3,894,054	(0)
	DE - CONTRACTUAL SERVICES	11,346,082	6,728,284	11,346,082	(0)
	DF - UTILITY COSTS	3,352,000	1,160,541	3,352,000	0
	HD - DEBT SERVICE CHARGEBACKS	20,449,720	0	20,449,720	0
	HF - INTER-DEPARTMENTAL CHARGES	23,568,592	18,879,346	23,568,592	0
EXP Total		461,002,762	285,471,285	463,111,752	(2,108,990)
REV	BC - PERMITS & LICENSES	880,000	540,747	998,669	118,669
	BD - FINES & FORFEITS	28,391,721	8,522,778	22,391,721	(6,000,000)
	BE - INVEST INCOME	12,000	5,582	12,000	0
	BF - RENTS & RECOVERIES	66,140	48,468	66,140	0
	BH - DEPT REVENUES	25,182,500	10,068,356	25,182,500	0
	BJ - INTERDEPT REVENUES	12,116,001	423,476	12,116,001	0
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	4,468,942	8,937,883	0
	BW - INTERFUND REVENUE	200,000	(12,301)	200,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,064,600	312,847	1,064,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	176,675	589,000	0
	TL - PROPERTY TAX	359,106,917	359,105,079	359,105,079	(1,838)
	TX - SPECIAL TAXES	24,456,000	12,471,450	24,456,000	0
REV Total		461,002,762	396,132,099	455,119,593	(5,883,169)

Projected Surplus / (Deficit)

(7,992,159)

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	18,257,768	17,454,897	802,871	139,364,415	144,186,299	(4,821,884)	High terminal leave. Does not reflect re-alignment of personnel after graduating class.
	AB	8,003,448	7,755,958	247,490	111,113,914	109,626,853	1,487,061	Variance due to vacancies
	AC	482,409	367,848	114,561	2,677,133	2,158,175	518,958	Worker's Compensation expenses are trending lower than anticipated
	BB	46,881	138,054	(91,173)	328,156	375,011	(46,855)	Delay in spending of Motor Vehicles Equipment offset by higher than anticipated spending in Safety & Security Equipment
	DD	307,260	353,504	(46,244)	2,357,754	2,356,777	977	
	DE	903,621	516,496	387,125	6,827,977	6,728,284	99,693	High spending in Radio & Communications offset by lower spending in Miscellaneous Contractual Services
	DF	279,334	214,439	64,895	1,955,330	1,160,541	794,789	Delay in spending of Telephone Utilities
	HD	0	0	0	0	0	0	
	HF	5,892,149	18,240,738	(12,348,589)	5,892,149	18,879,346	(12,987,197)	Plan recognizes Interdepartmental charges later in the year
EXP Total		34,172,870	45,041,934	(10,869,064)	270,516,828	285,471,285	(14,954,457)	
REV	BC	73,333	0	(73,333)	513,335	540,747	27,412	Backlog of pistol permit revenues have posted
	BD	2,432,004	1,986,959	(445,045)	14,389,856	8,522,778	(5,867,078)	Delay in full aging payment cycle as fee was implemented in January and not November 1st.
	BE	0	1,355	1,355	6,000	5,582	(418)	
	BF	0	3,009	3,009	33,070	48,468	15,398	Recovery from prior year centralized in BU
	BH	1,956,876	1,722,408	(234,468)	13,698,120	10,068,356	(3,629,764)	Delay in posting Ambulance Fees
	BJ	1,779,000	0	(1,779,000)	1,779,000	423,476	(1,355,524)	Plan recognizes interdepartmental revenue charges later in the year
	BO	4,468,941	0	(4,468,941)	8,937,883	4,468,942	(4,468,942)	
	BW	0	0	0	200,000	(12,301)	(212,301)	Reversal of 2016 year-end accrual
	FA	0	0	0	532,300	312,847	(219,453)	Delay in posting Federal Aid
	IF	0	0	0	0	0	0	
	SA	0	0	0	294,500	176,675	(117,825)	Delay in posting State Aid
	TL	359,106,917	0	(359,106,917)	359,106,917	359,105,079	(1,838)	
	TX	2,038,000	2,219,864	181,864	14,266,000	12,471,450	(1,794,550)	Delay in posting
REV Total		371,855,071	5,933,595	(365,921,476)	413,756,981	396,132,099	(17,624,882)	

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SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,544,507	6,246,042	10,141,636	402,871
	AB - FRINGE BENEFITS	9,039,199	5,889,007	8,670,374	368,825
	BB - EQUIPMENT	36,761	7,791	36,761	0
	DD - GENERAL EXPENSES	122,671	106,999	122,671	0
	DE - CONTRACTUAL SERVICES	64,213,265	59,590,035	64,213,265	0
	DF - UTILITY COSTS	8,775,000	2,522,976	8,775,000	0
	FF - INTEREST	5,833,172	2,120,751	5,833,172	0
	GG - PRINCIPAL	9,529,367	5,531,062	9,529,367	0
	HH - INTERFUND CHARGES	32,481,615	5,378,765	32,481,615	0
	OO - OTHER EXPENSES	538,500	411,000	538,500	0
EXP Total		141,114,057	87,804,428	140,342,361	771,696
REV	AA - OPENING FUND BALANCE	23,240,362	0	23,634,366	394,004
	BC - PERMITS & LICENSES	1,500,000	716,138	1,500,000	0
	BE - INVEST INCOME	100,000	148,626	154,537	54,537
	BF - RENTS & RECOVERIES	10,060,000	3,054,497	8,342,132	(1,717,868)
	BH - DEPT REVENUES	1,482,000	652,162	1,908,065	426,065
	BQ - CAPITAL RESOURCES FOR DEBT	300,000	0	300,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	71,566	71,566	71,566
	IF - INTERFUND TRANSFERS	104,431,695	43,560,000	104,431,695	0
REV Total		141,114,057	48,202,990	140,342,361	(771,696)

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	887,469	815,404	72,065	6,999,653	6,246,042	753,611	Delay in transfer of employees from the GEN fund to SSW fund. A journal entry will be posted by year-end. Overtime expenses trending higher than the plan
	AB	579,646	601,851	(22,205)	5,993,493	5,889,007	104,486	
	BB	13,000	0	13,000	13,000	7,791	5,209	Delay in spending
	DD	10,000	0	10,000	121,174	106,999	14,175	Delay in spending
	DE	100,000	(10)	100,010	61,593,375	59,590,035	2,003,340	Encumbrance of Suez contract was less than what was budgeted
	DF	1,000,000	807,616	192,384	7,164,380	2,522,976	4,641,404	Current obligation reflects reversal of 2016 year-end accrual
	FF	3,000,000	349,045	2,650,955	4,625,772	2,120,751	2,505,021	
	GG	1,500,000	287,367	1,212,633	6,815,000	5,531,062	1,283,938	
	HH	0	5,378,765	(5,378,765)	0	5,378,765	(5,378,765)	
	OO	0	411,000	(411,000)	0	411,000	(411,000)	
EXP Total		7,090,115	8,651,038	(1,560,923)	93,325,847	87,804,428	5,521,419	
REV	AA	0	0	0	0	0	0	
REV	BC	101,000	29,098	(71,902)	730,750	716,138	(14,612)	Verification of Permits & Connections and Sewage Connections are trending slightly below plan. Industrial Permit revenues are out performing the plan
	BE	9,000	33,209	24,209	54,000	148,626	94,626	Investment income is trending higher than plan
	BF	1,600,000	656,607	(943,393)	5,667,000	3,054,497	(2,612,503)	Delay in payment. Plan did not reflect actual timing of invoice processing from Suez which determines recovery.
	BH	50,000	72,227	22,227	890,213	652,162	(238,051)	Change in billing methodology has lead to a delay in payment
	BQ	0	0	0	0	0	0	
	BR	0	0	0	0	0	0	
	FA	0	0	0	0	71,566	71,566	Current Obligation reflects FEMA Reimbursement for Cedar Creek
	IF	0	0	0	51,000,000	43,560,000	(7,440,000)	Delay in transferring from SFA
REV Total		1,760,000	791,142	(968,858)	58,341,963	48,202,990	(10,138,973)	

JULY 2017 MONTHLY FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	288,835	114,427	193,927	94,908
	DD - GENERAL EXPENSES	11,300	1,128	11,300	-
	DE - CONTRACTUAL SERVICES	50,000	-	50,000	-
EXP Total		350,135	115,555	255,227	94,908

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	22,218	15,000	7,218	171,079	114,427	56,652	Budgeted employees not hired yet
	DD	955	12	943	7,060	1,128	5,932	Delay in spending
	DE	5,000	0	5,000	25,000	0	25,000	Delay in spending
EXP Total		28,173	15,012	13,161	203,139	115,555	87,584	

JULY 2017 MONTHLY FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,390,050	1,385,205	2,343,042	47,008
	DD - GENERAL EXPENSES	41,331	25,075	41,331	0
EXP Total		2,431,381	1,410,280	2,384,373	47,008

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	182,343	176,705	5,638	1,415,895	1,385,205	30,690	
	DD	138	0	138	25,242	25,075	167	
EXP Total		182,481	176,705	5,776	1,441,137	1,410,280	30,857	

JULY 2017 MONTHLY FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,591,930	5,246,703	8,892,623	699,307
	DD - GENERAL EXPENSES	303,251	68,280	303,251	0
	DE - CONTRACTUAL SERVICES	756,264	296,654	756,264	0
EXP Total		10,651,445	5,611,638	9,952,138	699,307
REV	BH - DEPT REVENUES	42,673,896	19,323,046	42,688,896	15,000
REV Total		42,673,896	19,323,046	42,688,896	15,000

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	721,616	646,938	74,678	5,669,487	5,246,703	422,784	Mainly due to Full-time vacancies
	DD	11,230	0	11,230	282,483	68,280	214,203	Disclosure notice mailing not yet posted partially offset by Miscellaneous supplies and expenses
	DE	62,095	49,416	12,679	416,537	296,654	119,883	Lag in vendor fees posting
EXP Total		794,941	696,354	98,587	6,368,507	5,611,638	756,869	
REV	BH	3,494,631	1,733,489	(1,761,142)	20,836,893	19,323,046	(1,513,847)	Lag of fee posting, however Tax Map verification Letters and Fees are trending slightly higher than expected
REV Total		3,494,631	1,733,489	(1,761,142)	20,836,893	19,323,046	(1,513,847)	

JULY 2017 MONTHLY FINANCIAL REPORT



AT - COUNTY ATTORNEY

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,228,230	4,620,876	7,625,373	602,857
	BB - EQUIPMENT	14,499	300	14,499	0
	DD - GENERAL EXPENSES	605,108	327,859	605,108	0
	DE - CONTRACTUAL SERVICES	5,171,310	2,533,035	5,171,310	0
EXP Total		14,019,147	7,482,070	13,416,290	602,857
REV	BD - FINES & FORFEITS	610,000	244,083	610,000	0
	BF - RENTS & RECOVERIES	745,000	378,554	745,500	500
	BH - DEPT REVENUES	10,200,000	846,043	200,000	(10,000,000)
	BJ - INTERDEPT REVENUES	905,789	0	905,789	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	215,000	0	215,000	0
REV Total		12,675,789	1,468,679	2,676,289	(9,999,500)

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	626,085	561,350	64,735	4,937,614	4,620,876	316,738	Budgeted Vacancies not yet hired. Part time hours lower than the plan, several deputies recently left the county.
	BB	1,000	0	1,000	1,500	300	1,200	
	DD	58,305	58,766	(461)	318,634	327,859	(9,225)	Payout associated with class action lawsuit but on par with plan.
	DE	850,000	324,000	526,000	3,359,141	2,533,035	826,106	Contracts are moving through the approval process slowly
EXP Total		1,535,390	944,116	591,274	8,616,889	7,482,070	1,134,819	
REV	BD	60,000	33,333	(26,667)	365,000	244,083	(120,917)	Lesser amount of properties being seized and auctioned to this point.
	BF	70,392	0	(70,392)	293,744	378,554	84,810	Stronger than historical performance of PD Vehicle Recovery
	BH	11,300	0	(11,300)	125,600	846,043	720,443	Current Obligation reflects monies associated with the lift of ASIE law TRO. The county is assuming a risk related to this revenue as the case has not been fully decided by the court
	BJ	0	0	0	592,935	0	(592,935)	Journal entries are posted after the calendar year has ended, to accurately charge back for actual (not budgeted) salary and fringe totals, as some employees on loan to other departments only work partial years or are swapped out.
	FA	0	0	0	215,000	0	(215,000)	Plan should have allocated these funds to month 13. Federal Claim is posted at year end.
REV Total		141,692	33,333	(108,359)	1,592,279	1,468,679	(123,600)	

JULY 2017 MONTHLY FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	816,835	1,860,528	2,788,618	(1,971,783)
	AB - FRINGE BENEFITS	25,321,272	3,961,295	24,071,317	1,249,955
	AC - WORKERS COMPENSATION	8,447,944	4,150,148	8,447,944	0
	BB - EQUIPMENT	4,833	0	4,833	0
	DD - GENERAL EXPENSES	110,714	78,154	110,714	0
	DE - CONTRACTUAL SERVICES	2,458,545	1,641,537	2,458,545	0
	GA - LOCAL GOVT ASST PROGRAM	67,149,582	4,993,492	67,575,679	(426,097)
	HD - DEBT SERVICE CHARGEBACKS	313,537,375	0	312,410,775	1,126,600
	HF - INTER-DEPARTMENTAL CHARGES	3,616,556	392,525	3,616,556	0
	HH - INTERFUND CHARGES	27,484,271	6,692,643	27,484,271	0
	JA - CONTINGENCIES RESERVE	0	(3,087,596)	0	0
	NA - NCIFA EXPENDITURES	2,000,000	0	2,000,000	0
	OO - OTHER EXPENSES	26,237,376	6,609,313	26,211,909	25,467
EXP Total		477,185,303	27,292,039	477,181,161	4,142
REV	AA - OPENING FUND BALANCE	0	0	36,416,156	36,416,156
	BD - FINES & FORFEITS	900,000	476,462	900,000	0
	BF - RENTS & RECOVERIES	5,500,500	1,157,748	3,104,470	(2,396,030)
	BG - REVENUE OFFSET TO EXPENSE	13,800,000	2,814,869	13,800,000	0
	BH - DEPT REVENUES	620,000	0	620,000	0
	BJ - INTERDEPT REVENUES	51,599,945	49,943,250	51,599,945	0
	BO - PAYMENT IN LIEU OF TAXES	16,246,085	11,400,470	20,334,597	4,088,512
	BS - OTB PROFITS	3,000,000	0	2,250,000	(750,000)
	BW - INTERFUND REVENUE	40,883,256	6,949,865	39,334,169	(1,549,088)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	43,627	92,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	732,200	125,219	732,200	0
	TA - SALES TAX COUNTYWIDE	1,054,394,190	403,108,216	1,061,637,841	7,243,651
	TB - SALES TAX PART COUNTY	88,097,286	40,260,902	88,097,286	0
	TL - PROPERTY TAX	57,628,750	59,263,492	59,263,492	1,634,742
	TO - OTB 5% TAX	2,511,262	789,584	2,511,262	0
REV Total		1,336,005,874	576,333,705	1,380,693,818	44,687,944

EXP/REV	CC	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	10	AA	206,896	189,317	17,579	3,380,490	1,860,528	1,519,962	Primarily due to reversal of Terminal Leave Expense accrual for NHCC
		AB	710,210	612,529	97,681	3,921,170	3,961,295	(40,125)	Primarily due to Flex Benefit contract being encumbered earlier than planned for, partially offset by the reversal of expense accruals for Medicare Reimbursements
		AC	1,002,000	541,116	460,884	3,490,000	4,150,148	(660,148)	Expenditures for Indemnity and D-Pay are trending higher than planned for at this point in time in non-uniformed departments
		DD	0	71	(71)	71,500	78,154	(6,654)	Spending is slightly higher for Misc. Supplies and Expenses than planned for
		DE	0	0	0	1,530,000	1,641,537	(111,537)	Contract encumbrances have occurred sooner than planned for
		GA	0	16,148,542	(16,148,542)	16,678,000	4,993,492	11,684,508	Delay in the processing of payments for certain town(s)
		HF	904,139	0	904,139	904,139	392,525	511,614	
		HH	850,000	581,862	268,138	7,277,200	6,692,643	584,557	Lower than anticipated NHCC debt
		JA	0	0	0	0	(3,087,596)	3,087,596	No Plan, No budget
		OO	4,610,000	1,538,522	3,071,478	16,187,376	6,609,313	9,578,063	Reversal of Resident Tuition and FIT prior year accrual and delay in payments
EXP Total			8,283,245	19,611,959	(11,328,714)	53,439,875	27,292,039	26,147,836	
REV		BD	43,500	127,577	84,077	371,100	476,462	105,362	More collections of fines than planned for, partially offset by less forfeited bail than planned for
		BE	0	0	0	0	0	0	
		BF	255,250	64,460	(190,790)	1,141,250	1,157,748	16,498	Primarily Attributable to higher recoveries from prior years
		BG	4,100,000	2,395,970	(1,704,030)	4,700,000	2,814,869	(1,885,131)	Delay in receipt of FIT reimbursements
		BJ	12,900,000	49,943,250	37,043,250	12,900,000	49,943,250	37,043,250	Interdepartmental Revenue received sooner than planned for
		BO	829,352	0	(829,352)	13,154,352	11,400,470	(1,753,882)	Delay in the receipt of some PILOTS
		BW	7,500,000	5,378,765	(2,121,235)	7,500,000	6,949,865	(550,135)	Delay in the receipt of Interfund Revenue, partially offset by earlier receipt of OTB Reimbursement
		FA	45,000	0	(45,000)	45,000	43,627	(1,373)	
		SA	0	0	0	116,000	125,219	9,219	State Aid reimbursement received earlier than anticipated
		TA	45,000,000	45,477,006	477,006	400,000,000	403,108,216	3,108,216	Sales tax trending higher than planned
		TB	10,000,000	12,063,979	2,063,979	40,848,583	40,260,902	(587,681)	The Monthly Plan incorrectly allocated the prior year deferral amount in June when usually the entry is made in month 13.
		TL	57,628,750	97,724	(57,531,026)	57,628,750	59,263,492	1,634,742	Property Tax Allocation posted earlier than anticipated
		TO	323,500	242,374	(81,126)	948,050	789,584	(158,466)	OTB revenue currently trending less than anticipated
REV Total			138,625,352	115,791,105	(22,834,247)	539,353,085	576,333,705	36,980,620	

JULY 2017 MONTHLY FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,951,835	1,053,994	1,831,493	120,342
	BB - EQUIPMENT	11,223	2,979	11,223	0
	DD - GENERAL EXPENSES	14,912	5,010	14,912	0
EXP Total		1,977,970	1,061,983	1,857,628	120,342
REV	BC - PERMITS & LICENSES	5,425,050	3,405,260	5,425,050	0
	BD - FINES & FORFEITS	400,000	398,784	600,000	200,000
	BF - RENTS & RECOVERIES	0	139	0	0
	BH - DEPT REVENUES	200	194	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	15,339	45,000	0
REV Total		5,870,250	3,819,716	6,070,250	200,000

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	174,783	133,778	41,005	1,175,785	1,053,994	121,791	Variance due to PT vacancy
	BB	623	1,581	(958)	11,223	2,979	8,244	Delay in spending
	DD	919	0	919	10,391	5,010	5,381	Delay in spending
EXP Total		176,325	135,359	40,966	1,197,399	1,061,983	135,416	
REV	BC	384,900	289,620	(95,280)	3,225,750	3,405,260	179,510	Weights and Measures fees and Licensing performing better than planned partially offset by health club licensing fees
	BD	40,000	61,104	21,104	283,060	398,784	115,724	Number of fines issued higher than expected
	BF	0	139	139	139	139	0	Misc. Receipts performing better than planned for at this time
	BH	20	38	18	134	194	60	Misc. Receipts performing better than planned for at this time
	SA	0	0	0	15,000	15,339	339	
REV Total SA		424,920	350,900	(74,020)	3,524,083	3,819,716	295,633	

JULY 2017 MONTHLY FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	115,348,423	67,395,098	118,491,168	(3,142,745)
	AC - WORKERS COMPENSATION	9,856,359	3,902,869	9,056,359	800,000
	BB - EQUIPMENT	32,608	8,228	32,608	0
	DD - GENERAL EXPENSES	3,241,437	2,251,311	3,241,437	0
	DE - CONTRACTUAL SERVICES	27,133,589	23,605,200	27,133,589	(0)
	DF - UTILITY COSTS	1,790,912	798,771	1,790,912	0
EXP Total		157,403,328	97,961,477	159,746,074	(2,342,746)
REV	BD - FINES & FORFEITS	13,000	17,804	20,000	7,000
	BF - RENTS & RECOVERIES	4,838,052	6,389,982	5,131,021	292,969
	BG - REVENUE OFFSET TO EXPENSE	300,000	100,000	300,000	0
	BH - DEPT REVENUES	2,250,000	1,419,694	2,462,998	212,998
	BJ - INTERDEPT REVENUES	150,000	28,477	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,357,875	643,752	4,168,597	(189,278)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,000	45,938	55,000	0
REV Total		11,963,927	8,645,647	12,287,616	323,689

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	8,785,882	9,325,648	(539,766)	67,972,187	67,395,098	577,089	Primarily due to vacancies in Full-Time created by attrition; a delay in hiring of new staff and lower Uniform and Equipment Allowance, Holiday Pay and Differential Pay than planned for at this point in time. These expenses are partially offset by higher Overtime, Terminal Leave, and Lag Payout than planned for at this point in time
	AC	821,363	502,148	319,215	5,749,541	3,902,869	1,846,672	Lower number of claims for scheduled loss payments than planned for
	BB	2,258	4,085	(1,827)	17,448	8,228	9,220	Delay in spending
	DD	238,229	257,945	(19,716)	2,047,620	2,251,311	(203,691)	Primarily due to higher than planned spending on Miscellaneous Supplies & Expenses and Clothing & Uniform Supplies, partially offset by lower Motor Vehicle Expenses and Building Supplies and Maintenance Expenses than planned for at this point in time
	DE	1,562,655	7,094,832	(5,532,177)	9,382,260	23,605,200	(14,222,940)	Primarily due to higher spending on Contractual Services for Medical/Psychiatric Services than planned for
	DF	149,204	65,071	84,133	895,685	798,771	96,914	Utilities expenses are lower than the plan
EXP Total		11,559,591	17,249,730	(5,690,139)	86,064,741	97,961,477	(11,896,736)	
REV	BD	1,100	0	(1,100)	4,400	17,804	13,404	More revenue collected from fines than planned for
	BF	0	3,166	3,166	0	6,389,982	6,389,982	Primarily due to a clerical error that occurred when the department was attempting to disencumber funds that resulted in supplemental appropriation
	BG	75,000	50,000	(25,000)	150,000	100,000	(50,000)	Less Revenue collected from the sale of Commissary Items than planned for at this point in time
	BH	194,896	174,108	(20,788)	1,225,520	1,419,694	194,174	Primarily due to a Journal Entry correcting subobject code
	BJ	0	3,920	3,920	100,000	28,477	(71,523)	Less Interdepartmental Chargeback Revenue claimed than planned for at this point in time
	FA	300,656	286,080	(14,576)	1,803,936	643,752	(1,160,184)	Primarily due to timing difference for revenue reimbursement vs planned amount; less reimbursements being received due to less Federal Inmates being housed than planned and the reversal of prior years' accruals for Title IV-D
	SA	0	8,470	8,470	27,500	45,938	18,438	More reimbursements received for housing and transporting State Ready Inmates and Parole Violators than planned for at this point in time
REV Total		571,652	525,745	(45,907)	3,311,356	8,645,647	5,334,291	

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CE - COUNTY EXECUTIVE

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,009,333	1,121,848	2,009,333	0
	DD - GENERAL EXPENSES	80,000	46,128	80,000	0
	DE - CONTRACTUAL SERVICES	215,000	215,000	215,000	0
EXP Total		2,304,333	1,382,975	2,304,333	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	154,185	124,000	30,185	1,199,466	1,121,848	77,618	Part-time and Seasonal vacancies
	DD	2,500	8,640	(6,140)	51,450	46,128	5,322	Lower than expected purchases of miscellaneous expenses
	DE	0	0	0	215,000	215,000	0	
EXP Total		156,685	132,640	24,045	1,465,916	1,382,975	82,941	

JULY 2017 MONTHLY FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,353,022	1,250,576	2,128,340	224,682
	DD - GENERAL EXPENSES	1,162,494	736,426	1,162,494	0
EXP Total		3,515,516	1,987,002	3,290,834	224,682
REV	BJ - INTERDEPT REVENUES	539,428	15,947	539,428	0
REV Total		539,428	15,947	539,428	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	211,399	152,847	58,552	1,417,148	1,250,576	166,572	Surplus due due vacancy and partial pay.
	DD	20,000	9,204	10,796	742,500	736,426	6,074	
EXP Total		231,399	162,051	69,348	2,159,648	1,987,002	172,646	
REV	BJ	200,000	0	(200,000)	200,000	15,947	(184,053)	
REV Total		200,000	0	(200,000)	200,000	15,947	(184,053)	

JULY 2017 MONTHLY FINANCIAL REPORT



CL - COUNTY CLERK

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,610,211	3,015,265	5,369,241	240,970
	BB - EQUIPMENT	50,000	10,045	50,000	0
	DD - GENERAL EXPENSES	215,000	141,587	215,000	0
	DE - CONTRACTUAL SERVICES	505,000	409,233	580,000	(75,000)
EXP Total		6,380,211	3,576,130	6,214,241	165,970
REV	BD - FINES & FORFEITS	44,000	45,599	45,599	1,599
	BF - RENTS & RECOVERIES	2,000	7,262	7,262	5,262
	BH - DEPT REVENUES	51,332,400	28,781,697	53,832,400	2,500,000
REV Total		51,378,400	28,834,558	53,885,261	2,506,861

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	462,168	382,747	79,421	3,304,562	3,015,265	289,297	Mainly due to vacancies in Full-time and Part-time offset by Terminal Leave and Overtime
	BB	0	0	0	0	10,045	(10,045)	Miscellaneous Equipment spent earlier than planned
	DD	10,000	10,732	(732)	245,000	141,587	103,413	Timing of Postage Delivery partially offset by Miscellaneous Supplies and Expenses opening of new account with Grainger supplies fully encumbered
	DE	0	0	0	300,000	409,233	(109,233)	Earlier than expected contracts encumbrances including a non budget one
EXP Total		472,168	393,479	78,689	3,849,562	3,576,130	273,432	
REV	BD	3,300	6,208	2,908	23,100	45,599	22,499	Court fines trending higher than expected
	BF	0	0	0	0	7,262	7,262	
	BH	4,191,918	4,499,624	307,706	24,394,972	28,781,697	4,386,725	Mainly due to higher collection for Mortgage and Deed recording fees as well as revenues from the new On Line Registration trending higher than planned
REV Total		4,195,218	4,505,832	310,614	24,418,072	28,834,558	4,416,486	

JULY 2017 MONTHLY FINANCIAL REPORT



CO - COUNTY COMPTROLLER

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,878,469	3,880,058	6,757,146	121,323
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	127,000	27,936	127,000	0
	DE - CONTRACTUAL SERVICES	883,000	93,000	883,000	0
EXP Total		7,893,469	4,000,993	7,772,146	121,323
REV	BF - RENTS & RECOVERIES	250,000	118	250,000	0
	BH - DEPT REVENUES	12,300	7,144	12,300	0
REV Total		262,300	7,262	262,300	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	523,247	488,463	34,784	4,102,104	3,880,058	222,046	Primarily due to Full-Time vacancies and less expense for Terminal Leave, Part-Time employees, overtime, and Comp Time to Cash than planned for at this point in time
	BB	0	0	0	2,500	0	2,500	Delay in spending
	DD	26,900	805	26,095	79,225	27,936	51,289	Primarily due to a delay in the posting of Postage and Delivery expense
	DE	300,000	0	300,000	493,000	93,000	400,000	Primarily due to timing of approvals for encumbrances of contracts
EXP Total		850,147	489,268	360,879	4,676,829	4,000,993	675,836	
REV	BF	0	0	0	0	118	118	Unplanned revenue collected for Lost and Abandoned property
REV	BH	1,050	947	(103)	6,997	7,144	147	Slightly more Departmental Revenues collected than planned for at this point in time
REV Total		1,050	947	(103)	6,997	7,262	265	

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CS - CIVIL SERVICE

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,362,298	2,812,682	4,978,497	383,801
	DD - GENERAL EXPENSES	443,446	72,858	443,446	0
	DE - CONTRACTUAL SERVICES	14,499	0	14,499	0
EXP Total		5,820,243	2,885,539	5,436,442	383,801
REV	BF - RENTS & RECOVERIES	106,235	49,611	106,235	0
	BH - DEPT REVENUES	1,592,400	179,325	1,592,400	0
REV Total		1,698,635	228,936	1,698,635	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	414,688	348,073	66,615	3,080,687	2,812,682	268,005	Full Time and Part time vacancies
	DD	2,499	1,789	710	228,356	72,858	155,498	State Portion of Exam Fees have not posted yet
EXP Total		417,187	349,862	67,325	3,309,043	2,885,539	423,504	
REV	BF	0	0	0	50,000	49,611	(389)	NHCC Reimbursement is less than anticipated
REV	BH	14,100	185	(13,915)	151,040	179,325	28,285	Earlier than anticipated Examination Fee revenue
REV Total		14,100	185	(13,915)	201,040	228,936	27,896	

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CT - COURTS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AB - FRINGE BENEFITS	1,251,891	595,322	1,252,628	(737)
EXP Total		1,251,891	595,322	1,252,628	(737)
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,095,151	0	1,095,151	0
REV Total		1,095,151	0	1,095,151	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	83,586	70,774	12,812	730,071	595,322	134,749	Variance from plan due to attrition
EXP Total		83,586	70,774	12,812	730,071	595,322	134,749	
REV	SA	0	0	0	234,733	0	(234,733)	Less state reimbursement due to lower than anticipated expenses
REV Total		0	0	0	234,733	0	(234,733)	

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DA - DISTRICT ATTORNEY

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	36,336,064	22,014,159	36,463,527	(127,463)
	BB - EQUIPMENT	65,500	47,285	65,500	(0)
	DD - GENERAL EXPENSES	948,000	744,831	948,000	0
	DE - CONTRACTUAL SERVICES	1,306,974	817,100	1,306,974	(0)
EXP Total		38,656,538	23,623,375	38,784,001	(127,463)
REV	BF - RENTS & RECOVERIES	0	46,017	46,017	46,017
	BH - DEPT REVENUES	2,000	1,171	3,171	1,171
	BJ - INTERDEPT REVENUES	270,000	0	270,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	35,000	17,753	35,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	69,100	0	69,100	0
	BW - INTERFUND REVENUE	250,000	0	250,000	0
REV Total		626,100	64,941	673,288	47,188

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,851,547	2,496,987	354,560	21,724,373	22,014,159	(289,786)	Delay in posting salary chargebacks to grants
	BB	6,500	0	6,500	28,500	47,285	(18,785)	Greater than anticipated Information technology spending for the year
	DD	60,600	139,930	(79,330)	559,100	744,831	(185,731)	Greater than anticipated Investigative Expenses and Information Tech Supplies Expenses
	DE	129,000	27,975	101,025	819,160	817,100	2,060	Less than anticipated Expert Witness spending in July
EXP Total		3,047,647	2,664,892	382,755	23,131,133	23,623,375	(492,242)	
REV	BF	0	0	0	0	46,017	46,017	Primarily attributable to prior years recoveries
	BH	400	671	271	1,200	1,171	(29)	Less than anticipated Investigation costs recovery for the year
	FA	8,750	8,877	127	17,500	17,753	253	
REV Total		9,150	9,548	398	18,700	64,941	46,241	

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EL - BOARD OF ELECTIONS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,304,335	7,846,314	15,804,335	(500,000)
	BB - EQUIPMENT	125,000	34,726	76,000	49,000
	DD - GENERAL EXPENSES	3,127,655	619,018	2,676,655	451,000
	DE - CONTRACTUAL SERVICES	697,464	441,097	697,464	0
EXP Total		19,254,454	8,941,155	19,254,454	(0)
REV	BF - RENTS & RECOVERIES	120,000	58,700	120,000	0
	BH - DEPT REVENUES	70,000	21,177	70,000	0
REV Total		190,000	79,877	190,000	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,136,000	932,892	203,108	8,071,867	7,846,314	225,553	Primarily due to less spending on seasonal and part-time employees than planned for at this point in time
	BB	26,000	166	25,834	75,000	34,726	40,274	Delayed Spending
	DD	261,263	6,825	254,438	1,355,101	619,018	736,083	Primarily due to reversal of 2016 expense accrual
	DE	0	0	0	402,464	441,097	(38,633)	Contractual Services for transportation occurring sooner than planned
EXP Total		1,423,263	939,883	483,380	9,904,432	8,941,155	963,277	
REV	BF	0	10,200	10,200	0	58,700	58,700	Revenue from the rental of voting machines occurred sooner than planned for
	BH	0	4,229	4,229	30,000	21,177	(8,823)	Less revenue from Misc. Receipts than planned for at this time
REV Total		0	14,429	14,429	30,000	79,877	49,877	

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EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	797,073	566,869	747,206	49,867
	DD - GENERAL EXPENSES	4,834	4,831	4,834	0
EXP Total		801,907	571,700	752,040	49,867
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	503,456	0	503,456	0
REV Total		503,456	0	503,456	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	64,859	85,258	(20,399)	515,083	566,869	(51,786)	Primarily due to salaries to be charged to grant fund that have not yet been transferred.
	DD	300	1,934	(1,634)	6,392	4,831	1,561	
EXP Total		65,159	87,192	(22,033)	521,475	571,700	(50,225)	

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FB - FRINGE BENEFIT

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AB - FRINGE BENEFITS	229,261,935	163,247,485	231,509,082	(2,247,147)
EXP Total		229,261,935	163,247,485	231,509,082	(2,247,147)
REV	BF - RENTS & RECOVERIES	0	14,485	14,485	14,485
	IF - INTERFUND TRANSFERS	8,000,000	0	8,000,000	0
REV Total		8,000,000	14,485	8,014,485	14,485

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	13,931,762	14,158,540	(226,778)	164,107,321	163,247,485	859,836	Lower than budgeted fringe costs in connection with vacancies
EXP Total		13,931,762	14,158,540	(226,778)	164,107,321	163,247,485	859,836	
REV	BF	0	0	0	0	14,485	14,485	Recoveries not planned for
REV Total		0	0	0	0	14,485	14,485	

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HE - HEALTH DEPARTMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,674,744	9,419,093	16,147,324	527,420
	BB - EQUIPMENT	68,629	8,652	68,629	0
	DD - GENERAL EXPENSES	889,417	469,439	889,417	0
	DE - CONTRACTUAL SERVICES	331,863	172,688	331,863	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,356,528	1,976,544	5,356,528	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	100,264,530	134,500,000	0
EXP Total		162,821,181	117,310,945	162,293,761	527,420
REV	BC - PERMITS & LICENSES	5,939,750	3,704,302	5,939,750	0
	BD - FINES & FORFEITS	200,000	102,470	200,000	0
	BF - RENTS & RECOVERIES	200,000	217,032	226,573	26,573
	BH - DEPT REVENUES	3,039,900	2,518,342	3,039,900	0
	BW - INTERFUND REVENUE	57,516	1,227	57,516	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,857,500	31,247,986	71,857,500	0
REV Total		81,294,666	37,791,359	81,321,239	26,573

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,322,140	1,162,111	160,029	9,937,099	9,419,093	518,006	Variance primarily due to vacancies and grant chargebacks
	BB	7,966	0	7,966	50,631	8,652	41,979	Timing Difference
	DD	56,071	61,439	(5,368)	440,078	469,439	(29,361)	Timing Difference
	DE	1,800	13,750	(11,950)	221,433	172,688	48,745	Timing Difference
	DG	0	0	0	5,000,000	5,000,000	0	
	HF	2,449,982	2,048,427	401,555	2,836,218	1,976,544	859,674	Delay in recording Interdepartmental Charges
	PP	5,010,923	2,768,786	2,242,137	108,735,900	100,264,530	8,471,370	Timing Difference
EXP Total		8,848,882	6,054,512	2,794,370	127,221,359	117,310,945	9,910,414	
REV	BC	516,841	491,375	(25,466)	3,443,959	3,704,302	260,343	Variance primarily due to permits for food establishments, realty subdivision filings, day camp inspections, and swimming pools, offset by lower hazardous material registration fees
	BD	10,000	19,985	9,985	101,850	102,470	620	Timing Difference
	BF	15,000	25,208	10,208	119,019	217,032	98,013	Variance primarily due to rate reductions determined by New York State Education Department resulting in increased vendor recoveries
	BH	163,936	350,717	186,781	1,820,840	2,518,342	697,502	June monthly variance due to reversal of 2016 accrual; YTD variance is timing difference in collection of Preschool Medicaid fees
	BW	0	0	0	0	1,227	1,227	
	SA	3,415,000	(9,134,556)	(12,549,556)	42,548,578	31,247,986	(11,300,592)	June monthly variance due to reversal of 2016 accrual and delayed posting of June voucher; YTD variance is timing difference
REV Total		4,120,777	(8,247,270)	(12,368,047)	48,034,246	37,791,359	(10,242,887)	

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HI - HOUSING & COMMUNITY DEVELOPMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	839,590	476,435	807,175	32,415
EXP Total		839,590	476,435	807,175	32,415
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	370,750	77,759	370,750	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	111,225	(10,404)	111,225	0
REV Total		481,975	67,355	481,975	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	64,049	60,993	3,056	498,131	476,435	21,696	
EXP Total	DD	64,049	60,993	3,056	498,131	476,435	21,696	
REV	FA	0	2,391	2,391	0	77,759	77,759	Reimbursement of 1st (Q) Homeless Intervention & Emergency placement program
	SA	0	(10,404)	(10,404)	0	(10,404)	(10,404)	Decrease to an existing accounts receivable invoice already on file
REV Total		0	(8,013)	(8,013)	0	67,355	67,355	

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HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	546,878	331,731	528,125	18,753
	DD - GENERAL EXPENSES	5,450	3,842	5,450	0
EXP Total		552,328	335,573	533,575	18,753

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	40,122	40,821	(699)	336,441	331,731	4,710	
	DD	0	0	0	5,150	3,842	1,308	Delay in spending
EXP Total		40,122	40,821	(699)	341,591	335,573	6,018	

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HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,805,162	3,148,572	4,401,560	403,602
	BB - EQUIPMENT	19,000	375	19,000	0
	DD - GENERAL EXPENSES	1,025,134	375,366	1,025,134	0
	DE - CONTRACTUAL SERVICES	26,650,035	20,728,070	26,650,035	0
	HF - INTER-DEPARTMENTAL CHARGES	2,524,951	941,447	2,524,951	0
EXP Total		35,024,282	25,193,830	34,620,680	403,602
REV	BD - FINES & FORFEITS	19,000	10,650	19,000	0
	BF - RENTS & RECOVERIES	38,941	1,087,838	1,087,837	1,048,896
	BH - DEPT REVENUES	0	0	0	0
	BJ - INTERDEPT REVENUES	100,000	0	100,000	0
	BW - INTERFUND REVENUE	1,100,000	50,000	1,100,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,070,954	158,146	5,070,954	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,482,522	446,872	10,482,522	0
REV Total		16,811,417	1,753,506	17,860,313	1,048,896

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	423,743	373,984	49,759	3,360,662	3,148,572	212,090	Primarily due to full-time vacancies, partially offset by higher Terminal Leave expenses
	BB	0	133	(133)	9,500	375	9,125	Delayed spending
	DD	71,382	109,295	(37,913)	572,568	375,366	197,202	Primarily due to the reversal of 2016 expense accrual for Court Remands and less Travel Expense, partially offset by higher expenses for Membership and referee Fees than planned for
	DE	6,313,272	3,214,897	3,098,375	26,077,232	20,728,070	5,349,162	YTD delay in encumbrances and reversal of prior year accrual
	HF	0	1,004,840	(1,004,840)	0	941,447	(941,447)	Reversal of 2016 accrual
EXP Total		6,808,397	4,703,149	2,105,248	30,019,962	25,193,830	4,826,132	
REV	BD	1,425	1,658	233	7,525	10,650	3,125	More revenue collected from the Handicapped Parking Fine Surcharge
	BF	0	56,253	56,253	6,950	1,087,838	1,080,888	Primarily due to recoveries from prior years and more revenue from Lost and Abandoned Property than planned for.
	BJ	0	0	0	100,000	0	(100,000)	Timing difference
	BW	275,000	25,000	(250,000)	550,000	50,000	(500,000)	Plan should reflect this amount in month 13
	FA	285,000	0	(285,000)	1,258,000	158,146	(1,099,854)	Current Obligation represents the reversal of 2016 Year End Accrual
	SA	800,000	0	(800,000)	3,385,000	446,872	(2,938,128)	Current Obligation represents the reversal of 2016 Year End Accrual
REV Total		1,361,425	82,911	(1,278,514)	5,307,475	1,753,506	(3,553,969)	

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IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,559,669	5,402,862	8,194,613	(634,944)
	BB - EQUIPMENT	150,000	147,694	150,000	0
	DD - GENERAL EXPENSES	427,431	201,666	427,431	(0)
	DE - CONTRACTUAL SERVICES	13,633,987	6,819,260	13,633,987	(0)
	DF - UTILITY COSTS	3,854,170	1,597,622	3,854,170	0
EXP Total		25,625,257	14,169,105	26,260,201	(634,944)
REV	BF - RENTS & RECOVERIES	0	85,906	85,906	85,906
	BH - DEPT REVENUES	0	376	376	376
	BJ - INTERDEPT REVENUES	8,654,207	468,279	8,654,207	0
	BW - INTERFUND REVENUE	179,038	(95,805)	179,038	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	220,000	220,000
REV Total		8,833,245	458,755	9,139,526	306,281

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	629,561	733,043	(103,482)	4,987,746	5,402,862	(415,116)	Delay in posting capital charge backs
	BB	0	95,265	(95,265)	0	147,694	(147,694)	Greater than anticipated spending in Equipment
	DD	27,500	8,582	18,918	278,708	201,666	77,042	Delay in spending of Information Tech Supplies
	DE	800,000	907,763	(107,763)	10,195,384	6,819,260	3,376,124	YTD reflects lower spending compared to plan in Software contracts
	DF	325,000	174,383	150,617	2,275,000	1,597,622	677,378	Delay in spending of Utilities
EXP Total		1,782,061	1,919,036	(136,975)	17,736,838	14,169,105	3,567,733	
REV	BF	0	0	0	0	85,906	85,906	Recoveries from prior year encumbrances. Appropriation is centralized in the Budget Department
REV	BH	0	0	0	0	376	376	Unbudgeted Departmental Revenue
	BJ	0	0	0	0	468,279	468,279	Plan recognizes Interdepartmental Revenue later in the year
	BW	0	0	0	0	(95,805)	(95,805)	Current Obligation reflects 2016 year-end accrual reversal
REV Total		0	0	0	0	458,755	458,755	

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LE - COUNTY LEGISLATURE

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,470,796	3,382,007	5,783,033	687,763
	BB - EQUIPMENT	66,560	25,352	66,560	0
	DD - GENERAL EXPENSES	1,698,022	1,472,105	2,098,022	(400,000)
	DE - CONTRACTUAL SERVICES	1,007,000	805,000	882,000	125,000
EXP Total		9,242,378	5,684,463	8,829,615	412,763
REV	BF - RENTS & RECOVERIES	0	20	20	20
REV Total		0	20	20	20

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	540,157	429,429	110,728	3,825,407	3,382,007	443,400	Full-time vacancies
	BB	0	0	0	46,500	25,352	21,148	Delayed spending for the Clerk of the Legislature
	DD	35,641	55,190	(19,549)	1,512,442	1,472,105	40,337	Lower than anticipated General Expenses for the Clerk of the Legislature through June
	DE	50,000	0	50,000	855,000	805,000	50,000	Mostly due to lower than anticipated Contractual Expenses for Majority Legislature
EXP Total		625,798	484,619	141,179	6,239,349	5,684,463	554,886	
REV	BF	0	0	0	20	20	0	Recoveries from prior year encumbrances. Appropriation is centralized in the Budget Department
REV Total		0	0	0	20	20	0	

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LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	347,222	199,894	328,101	19,121
	DD - GENERAL EXPENSES	3,963	967	3,963	0
	DE - CONTRACTUAL SERVICES	386,640	358,000	386,640	0
EXP Total		737,825	558,861	718,704	19,121

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	26,301	20,329	5,972	207,832	199,894	7,938	
	DD	0	0	0	1,600	967	633	
	DE	20,000	16,350	3,650	203,000	358,000	(155,000)	Higher volume of Arbitration cases than prior years
EXP Total		46,301	36,679	9,622	412,432	558,861	(146,429)	

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MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	483,855	227,077	412,027	71,828
	DD - GENERAL EXPENSES	25,000	4,807	25,000	0
	DE - CONTRACTUAL SERVICES	17,000	0	17,000	0
EXP Total		525,855	231,884	454,027	71,828

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	37,488	28,278	9,210	291,693	227,077	64,616	Primarily due to a delay in hiring Part-Time employees and less Terminal Leave expense than planned
	DD	0	0	0	12,000	4,807	7,193	Delay in spending
	DE	0	0	0	9,000	0	9,000	Delay in spending
EXP Total		37,488	28,278	9,210	312,693	231,884	80,809	

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ME - MEDICAL EXAMINER

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,651,789	4,366,648	7,461,212	190,577
	BB - EQUIPMENT	38,744	(3,847)	38,744	0
	DD - GENERAL EXPENSES	665,059	535,847	665,059	0
	DE - CONTRACTUAL SERVICES	40,953	1,620	40,953	0
EXP Total		8,396,545	4,900,268	8,205,968	190,577
REV	BF - RENTS & RECOVERIES	0	658	658	658
	BH - DEPT REVENUES	25,000	14,545	25,000	0
REV Total		25,000	15,203	25,658	658

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	598,453	559,572	38,881	4,521,059	4,366,648	154,411	Vacancies and salary savings
	BB	2,498	0	2,498	21,501	(3,847)	25,348	Timing difference in July; YTD current obligation reflects transfer of equipment expense to the Grant Fund
	DD	28,448	39,158	(10,710)	529,936	535,847	(5,911)	Timing difference
	DE	0	0	0	40,953	1,620	39,333	Timing difference
EXP Total		629,399	598,730	30,669	5,113,449	4,900,268	213,181	
REV	BF	0	0	0	0	658	658	Recoveries from prior year encumbrances
	BH	3,500	2,354	(1,146)	13,900	14,545	645	Timing difference
REV Total		3,500	2,354	(1,146)	13,900	15,203	1,303	

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PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	593,925	310,948	551,575	42,350
	DD - GENERAL EXPENSES	3,354	1,267	3,354	0
	DE - CONTRACTUAL SERVICES	7,250	0	7,250	0
EXP Total		604,529	312,215	562,179	42,350
REV	BH - DEPT REVENUES	250,000	346,622	432,302	182,302
REV Total		250,000	346,622	432,302	182,302

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	45,199	39,730	5,469	350,951	310,948	40,003	Primarily due to a delay in hiring Part-Time employees
	DD	150	0	150	2,532	1,267	1,265	Delay in spending
	DE	0	0	0	7,250	0	7,250	Delay in spending
EXP Total		45,349	39,730	5,619	360,733	312,215	48,518	
REV	BH	0	0	0	125,000	346,622	221,622	More Departmental Revenue collected than planned due to one large estate
REV Total		0	0	0	125,000	346,622	221,622	

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PB - PROBATION

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,230,542	10,117,932	17,051,486	179,056
	BB - EQUIPMENT	36,041	13,873	36,041	0
	DD - GENERAL EXPENSES	288,160	161,665	288,160	0
	DE - CONTRACTUAL SERVICES	557,572	67,101	557,572	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,156,445	284,985	1,156,445	0
EXP Total		19,269,260	10,645,556	19,090,204	179,056
REV	BF - RENTS & RECOVERIES	0	37,784	37,784	37,784
	BH - DEPT REVENUES	1,534,000	860,175	1,534,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,000	35,191	48,517	18,517
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,266,609	2,241,661	5,266,609	0
REV Total		6,830,609	3,174,811	6,886,910	56,301

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,263,223	1,224,014	39,209	10,286,276	10,117,932	168,344	Savings resulting from vacancies partially offset by higher YTD overtime costs, Lag pay, and terminal pay
	BB	4,429	1,423	3,006	20,290	13,873	6,417	Delay in spending
	DD	23,315	32,764	(9,449)	170,330	161,665	8,665	Delay in spending
	DE	45,400	38	45,362	399,630	67,101	332,529	Delay in spending
	HF	289,112	220,281	68,831	289,112	284,985	4,127	
EXP Total		1,625,479	1,478,521	146,958	11,165,638	10,645,556	520,082	
REV	BF	0	0	0	0	37,784	37,784	Prior period grant chargeback
	BH	135,079	108,261	(26,818)	936,370	860,175	(76,196)	Timing difference in fee collections
	FA	5,166	6,799	1,633	16,162	35,191	19,029	Surplus resulting from GTSC Interlock Device Monitoring grant revenue
	SA	1,073,069	1,605,002	531,933	2,633,138	2,241,661	(391,477)	Timing difference in posting of 1 st Quarter JDC grant payment
REV Total		1,213,314	1,720,062	506,748	3,585,670	3,174,811	(410,859)	

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PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	873,041	460,466	766,787	106,254
	DD - GENERAL EXPENSES	10,636	9,175	10,636	0
	DE - CONTRACTUAL SERVICES	11,599	0	11,599	0
EXP Total		895,276	469,641	789,022	106,254

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	74,635	58,096	16,539	513,245	460,466	52,779	There were fewer seasonal hours than the plan.
	DD	0	0	0	7,607	9,175	(1,568)	Miscellaneous expenses earlier than the plan
	DE	0	0	0	7,734	0	7,734	Delay in spending
EXP Total		74,635	58,096	16,539	528,586	469,641	58,945	

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PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	20,946,827	10,959,414	20,651,659	295,168
	BB - EQUIPMENT	426,301	372,086	425,421	880
	DD - GENERAL EXPENSES	2,030,206	1,166,840	2,030,206	(0)
	DE - CONTRACTUAL SERVICES	6,596,135	5,468,099	6,596,135	0
EXP Total		29,999,469	17,966,438	29,703,421	296,048
REV	BF - RENTS & RECOVERIES	2,207,262	961,700	2,379,625	172,363
	BG - REVENUE OFFSET TO EXPENSE	0	75	75	75
	BH - DEPT REVENUES	22,929,221	14,059,709	22,929,221	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	0	0	(100,000)
	TX - SPECIAL TAXES	2,525,000	1,706,645	2,525,000	0
REV Total		27,761,483	16,728,130	27,833,921	72,438

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,814,856	2,301,368	513,488	11,622,407	10,959,414	662,993	Primarily attributable to current full-time vacancies and current favorable trending of seasonal and part-time employees
	BB	0	3,729	(3,729)	426,301	372,086	54,215	Delay in spending
	DD	33,176	24,738	8,438	2,019,691	1,166,840	852,851	Delay in spending
	DE	17,131	569,094	(551,963)	6,596,135	5,468,099	1,128,036	July obligation reflects greater than planned contractual services expenses while YTD still reflects a delay in spending compared to plan
EXP Total		2,865,163	2,898,929	(33,766)	20,664,534	17,966,438	2,698,096	
REV	BF	129,136	79,927	(49,209)	1,343,699	961,700	(381,999)	Primarily due to a timing difference for the collection of Landmark Properties rental revenue
	BG	0	75	75	75	75	0	
	BH	3,064,430	2,757,435	(306,995)	14,808,028	14,059,709	(748,319)	Primarily due to less revenue collected from the Golf Division than planned for at this point in time
	TX	0	846,139	846,139	0	1,706,645	1,706,645	Primarily due to a timing difference between plan and tax revenue collection
REV Total		3,193,566	3,683,576	490,010	16,151,802	16,728,130	576,328	

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PR - SHARED SERVICES

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,127,193	576,227	883,647	243,546
	DD - GENERAL EXPENSES	20,066	6,581	20,066	0
	DE - CONTRACTUAL SERVICES	25,166	0	25,166	0
EXP Total		1,172,425	582,808	928,879	243,546
REV	BF - RENTS & RECOVERIES	350,000	256,504	350,000	0
	BH - DEPT REVENUES	251,800	84,296	251,800	0
REV Total		601,800	340,800	601,800	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	75,435	57,774	17,661	722,000	576,227	145,773	Primarily attributable to 2 full-time vacancies
	DD	1,442	730	712	10,565	6,581	3,984	Delay in spending
	DE	700	0	700	4,900	0	4,900	Delay in spending
EXP Total		77,577	58,504	19,073	737,465	582,808	154,657	
REV	BF	29,000	77,761	48,761	178,200	256,504	78,304	Proceeds from online auctions vary per month based on type and quantity of items for sale. Currently outperforming the planned amount
	BH	20,050	13,700	(6,350)	120,350	84,296	(36,054)	Less Online Vendor Registration Fees collected than planned at this point in time
REV Total		49,050	91,461	42,411	298,550	340,800	42,250	

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PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	34,573,794	20,472,917	32,313,815	2,259,979
	AB - FRINGE BENEFITS	0	(496,533)	0	0
	AC - WORKERS COMPENSATION	2,483,911	971,454	2,483,911	0
	BB - EQUIPMENT	85,127	15,000	85,127	0
	DD - GENERAL EXPENSES	8,037,272	3,933,366	7,788,510	248,762
	DE - CONTRACTUAL SERVICES	133,735,576	124,855,671	133,735,576	(0)
	DF - UTILITY COSTS	25,452,057	9,199,884	25,452,057	0
	HF - INTER-DEPARTMENTAL CHARGES	15,669,468	11,119,531	15,669,468	0
	MM - MASS TRANSPORTATION	43,699,392	5,435,448	43,699,392	0
	OO - OTHER EXPENSES	11,328,441	6,633,691	11,328,441	0
EXP Total		275,065,038	182,140,428	272,556,297	2,508,741
REV	BC - PERMITS & LICENSES	2,783,000	965,766	2,783,000	0
	BD - FINES & FORFEITS	1,000	0	1,000	0
	BF - RENTS & RECOVERIES	13,312,702	6,746,468	14,106,584	793,882
	BG - REVENUE OFFSET TO EXPENSE	300,000	123,147	300,000	0
	BH - DEPT REVENUES	49,883,869	17,771,234	50,744,020	860,151
	BJ - INTERDEPT REVENUES	14,536,457	359,946	14,536,457	0
	BW - INTERFUND REVENUE	6,158,274	489,821	6,858,274	700,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,879,000	0	6,879,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	68,935,200	17,112,118	68,935,200	0
REV Total		162,789,502	43,568,500	165,143,534	2,354,032

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,516,052	2,667,513	(151,461)	23,087,494	20,472,917	2,614,577	Delay in posting of Qtr. 2 backcharges. Overtime is trending lower than the plan
	AB	0	0	0	0	(496,533)	496,533	Capital Backcharges posted, Plan recognizes backcharges in the Fringe Department
	AC	231,000	151,306	79,694	1,315,295	971,454	343,841	Medical expense was lower than plan and overall, Workers Compensation is trending lower than the plan
	BB	27,112	0	27,112	65,112	15,000	50,112	Delay in spending
	DD	574,000	349,349	224,651	4,824,142	3,933,366	890,776	Current Obligation reflects reimbursement for Gasoline from PD while Traffic and Highway Supplies & Expenses are higher than planned. Delay in spending of postage expenses
	DE	80,000	148,865	(68,865)	128,338,200	124,855,671	3,482,529	The encumbrance of the Transdev contract was lower than the plan. Misc. Contracts posted in July but are still trending below plan
	DF	375,000	202,472	172,528	16,180,588	9,199,884	6,980,704	Delay in encumbrance of Tri-Gen Expenses
	DG	0	0	0	0	0	0	
	HF	10,187,354	11,119,531	(932,177)	10,187,354	11,119,531	(932,177)	
	MM	0	0	0	8,331,396	5,435,448	2,895,948	Quarterly payment processed earlier than planned
	OO	500,000	4,782,835	(4,282,835)	9,224,615	6,633,691	2,590,924	Rent payment from May posted in July
EXP Total		14,490,518	19,421,871	(4,931,353)	201,554,196	182,140,428	19,413,768	
REV	BC	228,300	122,357	(105,943)	1,261,732	965,766	(295,966)	Cost of Construction fee is trending lower than plan
	BF	935,823	1,191,498	255,675	4,639,648	6,746,468	2,106,820	Coliseum Rent posted from April, May & June
	BG	25,000	24,619	(381)	146,000	123,147	(22,853)	
	BH	4,140,923	922,123	(3,218,800)	20,778,956	17,771,234	(3,007,722)	Delay in posting of Farebox revenue. Subdivision Inspection fees are trending higher the plan
	BJ	0	0	0	3,553,821	359,946	(3,193,875)	Plan recognizes Interdepartmental Revenue later in the year
	BW	0	0	0	700,000	489,821	(210,179)	Reversal of prior year accrual
	SA	30,000	120,321	90,321	16,714,450	17,112,118	397,668	Reimbursed expenditures started to come in earlier than plan
REV Total		5,360,046	2,380,917	(2,979,129)	47,794,607	43,568,500	(4,226,107)	

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RM - RECORDS MANAGEMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	972,098	465,275	948,048	24,050
	BB - EQUIPMENT	280,000	97,587	280,000	0
	DD - GENERAL EXPENSES	60,500	56,801	60,500	0
	DE - CONTRACTUAL SERVICES	40,000	18,481	40,000	0
EXP Total		1,352,598	638,144	1,328,548	24,050

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	76,500	55,523	20,977	572,947	465,275	107,672	Vacancies in Full-time and Part-time positions as well as lower expenses for Seasonals offset by Overtime and supper money
	BB	0	0	0	0	97,587	(97,587)	Board Transfer executed to fund new equipment
	DD	10,000	212	9,788	140,500	56,801	83,699	Lower spending on Miscellaneous Supplies and Expenses partially offset by the opening of new account with Grainger supplies fully encumbered
	DE	0	0	0	0	18,481	(18,481)	Timing of contract encumbrances
EXP Total		86,500	55,735	30,765	713,447	638,144	75,303	

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SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	271,266	154,283	306,917	(35,651)
	DD - GENERAL EXPENSES	3,442	2,559	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		287,208	156,842	322,859	(35,651)
REV	BH - DEPT REVENUES	25,000	7,885	25,000	0
	BW - INTERFUND REVENUE	30,000	0	30,000	0
REV Total		55,000	7,885	55,000	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	20,492	20,138	354	160,717	154,283	6,434	Primarily due to less than planned Terminal Leave Expense paid out in January
	DD	0	0	0	2,940	2,559	381	Slight delay in spending
	DE	0	0	0	7,000	0	7,000	Delay in spending
EXP Total		20,492	20,138	354	170,657	156,842	13,815	
REV	BH	0	0	0	13,000	7,885	(5,115)	Slightly less revenue from translation services collected than planned for at this point in time
	BW	0	0	0	15,000	0	(15,000)	Department is working on eligible expenses for the chargeback to the Crime Victims Grant
REV Total		0	0	0	28,000	7,885	(20,115)	

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SS - SOCIAL SERVICES

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	48,788,278	27,755,424	47,550,379	1,237,899
	BB - EQUIPMENT	20,298	4,155	20,298	0
	DD - GENERAL EXPENSES	728,875	500,712	728,875	0
	DE - CONTRACTUAL SERVICES	7,307,221	4,628,199	7,307,221	0
	HF - INTER-DEPARTMENTAL CHARGES	16,166,384	3,539,009	16,166,384	0
	SS - RECIPIENT GRANTS	59,900,000	29,690,594	53,710,000	6,190,000
	TT - PURCHASED SERVICES	67,583,171	45,424,147	67,833,171	(250,000)
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	31,526,091	47,275,000	1,000,000
	XX - MEDICAID	236,570,744	132,066,231	233,870,223	2,700,521
EXP Total		485,339,971	275,134,562	474,461,551	10,878,420
REV	BF - RENTS & RECOVERIES	800,000	0	800,000	0
	BH - DEPT REVENUES	16,583,180	6,623,169	16,583,180	0
	BJ - INTERDEPT REVENUES	203,374	47,961	203,374	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	113,652,074	27,784,259	111,278,124	(2,373,950)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	54,306,583	14,127,429	51,467,003	(2,839,580)
REV Total		185,545,211	48,582,818	180,331,681	(5,213,530)

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	3,800,582	3,537,098	263,484	29,024,812	27,755,424	1,269,388	Variance is primarily due to vacancies Currently projecting a surplus in the public assistance programs due to lower case loads Delay in recording Interdepartmental Charges Delay in Encumbrances and or expense payments Delay in posting of expenses partially offset by lower expenses in the training Schools and Public Assistance programs The lower current obligation is primarily due to the offset of the quarterly indigent care payments as a result of the 2013 ICA state reconciliation
	BB	0	0	0	9,600	4,155	5,445	
	DD	22,600	54,824	(32,224)	460,516	500,712	(40,196)	
	DE	126,326	490,141	(363,815)	4,433,341	4,628,199	(194,858)	
	HF	0	3,215,945	(3,215,945)	8,080,700	3,539,009	4,541,691	
	SS	4,562,000	4,232,122	329,878	34,355,500	29,690,594	4,664,906	
	TT	3,840,000	2,487,457	1,352,543	48,267,071	45,424,147	2,842,924	
	WW	1,124,600	1,370,199	(245,599)	39,059,300	31,526,091	7,533,209	
	XX	17,328,648	17,419,710	(91,062)	135,281,520	132,066,231	3,215,289	
EXP Total		30,804,756	32,807,496	(2,002,740)	298,972,360	275,134,562	23,837,798	
REV	BF	0	0	0	500,000	0	(500,000)	Recovery of prior year contracts to be completed in the Q3 and Q4
	BH	1,904,000	1,962,406	58,406	8,420,750	6,623,169	(1,797,581)	Reversal of prior year accrual
	BJ	0	0	0	100,000	47,961	(52,039)	Delay in recording Interdepartmental Charges
	FA	10,280,000	11,955,094	1,675,094	54,443,000	27,784,259	(26,658,741)	Reversal of prior year accrual
	SA	7,427,000	4,973,515	(2,453,485)	24,812,000	14,127,429	(10,684,571)	Reversal of prior year accrual
REV Total		19,611,000	18,891,015	(719,985)	88,275,750	48,582,818	(39,692,932)	

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TC - TAXI AND LIMOUSINE COMMISSION

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	480,543	256,826	450,815	29,728
	BB - EQUIPMENT	3,866	0	3,866	0
	DD - GENERAL EXPENSES	4,833	2,836	4,833	0
EXP Total		489,242	259,662	459,514	29,728
REV	BC - PERMITS & LICENSES	376,435	233,965	376,435	0
	BD - FINES & FORFEITS	350,000	1,134,048	1,300,000	950,000
REV Total		726,435	1,368,013	1,676,435	950,000

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	37,896	34,617	3,279	276,782	256,826	19,956	Variance due to FT vacancy
	BB	2,000	0	2,000	2,000	0	2,000	Delay in Spending
	DD	0	0	0	2,000	2,836	(836)	Spending on Office Supplies and Copy Paper higher than projected
EXP Total		39,896	34,617	5,279	280,782	259,662	21,120	
REV	BC	28,956	35,465	6,509	202,699	233,965	31,266	Higher than planned Licensing fees offset partially by lower Registration Fees
	BD	1,000	85,913	84,913	27,000	1,134,048	1,107,048	Revenue from Fees higher than anticipated.
REV Total		29,956	121,378	91,422	229,699	1,368,013	1,138,314	

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TR - COUNTY TREASURER

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,196,192	1,252,375	2,139,999	56,193
	BB - EQUIPMENT	1,933	1,173	1,933	0
	DD - GENERAL EXPENSES	398,375	256,150	398,375	0
	DE - CONTRACTUAL SERVICES	246,966	170,887	246,966	(0)
	OO - OTHER EXPENSES	75,000,000	15,328,564	52,746,389	22,253,611
EXP Total		77,843,466	17,009,149	55,533,662	22,309,804
REV	BA - INT PENALTY ON TAX	35,200,000	19,366,709	35,200,000	0
	BD - FINES & FORFEITS	20,000	2,280	20,000	0
	BE - INVEST INCOME	947,000	1,264,078	1,870,418	923,418
	BF - RENTS & RECOVERIES	0	204,459	204,459	204,459
	BH - DEPT REVENUES	1,819,797	382,553	1,739,898	(79,899)
	BQ - CAPITAL RESOURCES FOR DEBT	60,000,000	0	0	(60,000,000)
	TX - SPECIAL TAXES	2,659,000	1,526,518	2,711,948	52,948
REV Total		100,645,797	22,746,598	41,746,723	(58,899,074)

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	163,128	142,904	20,224	1,311,896	1,252,375	59,521	Mainly due to lower expenses in Overtime, and vacancy savings in all position types, offset by a one time Terminal Leave expense
	BB	0	0	0	1,000	1,173	(173)	Cost of Information Technology equipment is higher than projected
	DD	9,700	400	9,300	349,242	256,150	93,092	Mainly due to delay in posting Advertising Expense Tax Lien and Miscellaneous Supplies and Expenses
	DE	0	1,319	(1,319)	115,000	170,887	(55,887)	Timing of encumbrances for Contractual Services for Collections
	OO	0	5,158,299	(5,158,299)	0	15,328,564	(15,328,564)	Other Suits and Damages encumbered earlier than planned
EXP Total		172,828	5,302,922	(5,130,094)	1,777,138	17,009,149	(15,232,011)	
REV	BA	2,500,000	2,623,887	123,887	19,415,000	19,366,709	(48,291)	Mainly due to Interest on Taxes partially offset by Listing Fee and Penalty on delinquent taxes. Poor July 2017 performance is due to delinquent tax payments, not yet posted in NIFS and ADAPT
	BD	0	0	0	20,000	2,280	(17,720)	2017 Annual tax lien sale deposit forfeiture lower than expected
	BE	85,000	269,554	184,554	487,000	1,264,078	777,078	Hike on interest rates, started to show as of 1st quarter 2017
	BF	0	3,151	3,151	0	204,459	204,459	Mainly due to settlement reimbursement
	BH	25,000	35,809	10,809	774,706	382,553	(392,152)	Mainly due to timing on Miscellaneous Receipts and Fees partially offset by CT & Trust Fund Fee & CTF
	TX	253,300	427,641	174,341	1,144,900	1,526,518	381,618	Higher revenue than expected from Entertainment Tax Coliseum and Beach Concert offset by lag in posting Hotel Motel tax collection
REV Total		2,863,300	3,360,043	496,743	21,841,606	22,746,598	904,993	

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TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,089,440	2,141,117	3,828,029	261,411
	BB - EQUIPMENT	9,376	3,040	9,376	0
	DD - GENERAL EXPENSES	212,669	167,509	212,669	(0)
	DE - CONTRACTUAL SERVICES	10,118,696	9,551,164	11,125,185	(1,006,489)
EXP Total		14,430,181	11,862,830	15,175,259	(745,078)
REV	BD - FINES & FORFEITS	63,945,315	38,534,985	67,461,314	3,515,999
	BF - RENTS & RECOVERIES	35,000	25,428	35,030	30
REV Total		63,980,315	38,560,413	67,496,344	3,516,029

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	331,877	269,503	62,374	2,393,025	2,141,117	251,908	Variance due to vacancies
	BB	0	314	(314)	5,562	3,040	2,522	Early purchase of Safety and Security Equipment offset by delayed spending of Office Furniture and IT Equipment
	DD	18,429	2,565	15,864	121,701	167,509	(45,808)	Early spending of Miscellaneous Supplies and Expenses
	DE	846,000	0	846,000	5,056,248	9,551,164	(4,494,916)	YTD reflects earlier contract encumbrance than originally planned.
EXP Total	HF	1,196,306	272,382	923,924	7,576,536	11,862,830	(4,286,294)	
REV	BD	5,248,299	5,093,245	(155,054)	34,263,612	38,534,985	4,271,373	Increase due to higher than anticipated violations, additional cameras and faster collection of fines
	BF	2,900	3,787	887	17,400	25,428	8,028	
REV Total	BF	5,251,199	5,097,032	(154,167)	34,281,012	38,560,413	4,279,401	

JULY 2017 MONTHLY FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

EXP/REV	Object	2017 Modified Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	485,054	294,290	485,054	(0)
	DD - GENERAL EXPENSES	15,200	8,929	15,200	0
	DE - CONTRACTUAL SERVICES	2,000	0	2,000	0
EXP Total		502,254	303,219	502,254	(0)
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	0	59,703	0
REV Total		59,703	0	59,703	0

EXP/REV	Obj Code	JUL Plan	JUL Cur Oblig	JUL Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	35,748	35,829	(81)	294,587	294,290	297	Unanticipated lag payout
	DD	0	0	0	11,000	8,929	2,071	Delay in spending of Educational and Training Supplies and Expense
EXP Total		35,748	35,829	(81)	305,587	303,219	2,368	
REV	SA	0	0	0	59,703	0	(59,703)	Delay receiving State Aid
REV Total		0	0	0	59,703	0	(59,703)	

JULY 2017 MONTHLY FINANCIAL REPORT



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

Fund	Department	2017 Modified Budget	Current Obligation	July Projections	Variance
FCF	FC - FIRE COMMISSION	226,764	122,461	226,764	0
FCF Total		226,764	122,461	226,764	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	27,902	35,000	35,000	(7,098)
	AS - ASSESSMENT DEPARTMENT	66,408	71,831	71,831	(5,423)
	AT - COUNTY ATTORNEY	132,562	155,435	155,435	(22,873)
	BU - OFFICE OF MANAGEMENT AND BUDGET	1,470,129	69,094	1,470,129	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	2,951,206	3,450,554	3,467,494	(516,288)
	CE - COUNTY EXECUTIVE	38,754	38,896	38,896	(142)
	CF - OFFICE OF CONSTITUENT AFFAIRS	31,771	32,257	32,257	(486)
	CL - COUNTY CLERK	65,234	107,877	107,876	(42,642)
	CO - COUNTY COMPTROLLER	126,154	108,978	108,978	17,176
	CS - CIVIL SERVICE	0	9,270	9,270	(9,270)
	DA - DISTRICT ATTORNEY	1,030,217	991,995	1,172,242	(142,025)
	EL - BOARD OF ELECTIONS	164,460	227,410	228,836	(64,376)
	EM - EMERGENCY MANAGEMENT	8,549	14,573	14,573	(6,024)
	HE - HEALTH DEPARTMENT	240,679	306,327	307,496	(66,817)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	2,954	0	2,954	0
	HR - COMMISSION ON HUMAN RIGHTS	20,635	20,715	20,715	(80)
	HS - DEPARTMENT OF HUMAN SERVICES	57,766	82,978	82,978	(25,212)
	IT - INFORMATION TECHNOLOGY	297,317	321,145	321,145	(23,828)
	LE - COUNTY LEGISLATURE	57,665	30,136	60,059	(2,394)
	LR - OFFICE OF LABOR RELATIONS	5,315	5,336	5,336	(21)
	MA - OFFICE OF MINORITY AFFAIRS	19,439	9,537	9,537	9,902
	ME - MEDICAL EXAMINER	116,178	124,501	124,501	(8,323)
	PB - PROBATION	512,945	605,067	605,067	(92,122)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,000	7,024	7,024	(24)
	PK - PARKS, RECREATION AND MUSEUMS	94,305	123,743	123,743	(29,438)
	PR - SHARED SERVICES (FORMERLY PURCHASING	128,415	130,891	130,890	(2,475)
	PW - PUBLIC WORKS DEPARTMENT	398,965	510,147	510,147	(111,182)
	RM - RECORDS MANAGEMENT	5,000	3,866	5,000	0
	SA - COORD AGENCY FOR SPANISH AMERICANS	6,277	0	6,277	0
	SS - SOCIAL SERVICES	229,854	322,268	322,268	(92,414)
	TR - COUNTY TREASURER	30,959	82,654	82,654	(51,695)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	5,573	14,192	14,192	(8,619)
	VS - VETERANS SERVICES AGENCY	14,851	12,901	12,901	1,950
GEN Total		8,365,438	8,026,595	9,667,700	(1,302,262)
PDD	PD - POLICE DEPARTMENT	17,403,137	11,505,596	22,793,062	(5,389,925)
PDD Total		17,403,137	11,505,596	22,793,062	(5,389,925)
PDH	PD - POLICE DEPARTMENT	16,822,920	17,610,156	28,856,498	(12,033,578)
PDH Total		16,822,920	17,610,156	28,856,498	(12,033,578)
Grand Total		42,818,259	37,264,809	61,544,024	(18,725,765)

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2017 AA - SALARY, WAGES & FEES - OVERTIME

Fund	Department	2017 Modified Budget	Current Obligation	July Projections	Variance
FCF	FC - FIRE COMMISSION	2,198,006	858,398	2,198,006	0
FCF Total		2,198,006	858,398	2,198,006	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	452	(800)	(800)	1,252
	AS - ASSESSMENT DEPARTMENT	20,967	0	15,967	5,000
	AT - COUNTY ATTORNEY	10,000	986	10,000	0
	CA - OFFICE OF CONSUMER AFFAIRS	59,200	13,480	59,200	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	14,366,306	9,854,909	19,937,082	(5,570,776)
	CF - OFFICE OF CONSTITUENT AFFAIRS	56,100	12,862	56,100	0
	CL - COUNTY CLERK	65,000	44,957	65,000	0
	CO - COUNTY COMPTROLLER	41,372	10,341	21,611	19,761
	CS - CIVIL SERVICE	61,900	185	61,900	0
	DA - DISTRICT ATTORNEY	1,325,722	789,479	1,325,722	0
	EL - BOARD OF ELECTIONS	69,000	682	51,000	18,000
	EM - EMERGENCY MANAGEMENT	12,900	38,275	12,900	0
	HE - HEALTH DEPARTMENT	275,800	86,233	275,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	350	0	350	0
	IT - INFORMATION TECHNOLOGY	704,000	189,294	504,000	200,000
	ME - MEDICAL EXAMINER	73,453	48,594	73,453	0
	PA - PUBLIC ADMINISTRATOR	3,900	63	3,900	0
	PB - PROBATION	400,000	358,436	400,000	0
	PK - PARKS, RECREATION AND MUSEUMS	785,500	385,103	806,089	(20,589)
	PW - PUBLIC WORKS DEPARTMENT	5,338,500	1,732,941	2,999,724	2,338,776
	RM - RECORDS MANAGEMENT	35,000	27,287	34,394	606
	SS - SOCIAL SERVICES	1,722,490	1,099,996	2,007,490	(285,000)
	TC - TAXI & LIMOUSINE COMMISSION	5,500	0	5,500	0
	TR - COUNTY TREASURER	66,000	345	46,000	20,000
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	150,000	6,747	150,000	0
GEN Total		25,649,412	14,700,396	28,922,382	(3,272,970)
PDD	PD - POLICE DEPARTMENT	27,360,750	6,701,608	23,846,655	3,514,095
PDD Total		27,360,750	6,701,608	23,846,655	3,514,095
PDH	PD - POLICE DEPARTMENT	28,480,000	13,090,818	27,542,416	937,584
PDH Total		28,480,000	13,090,818	27,542,416	937,584
Grand Total		83,688,168	35,351,220	82,509,459	1,178,709

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2017 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

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

JULY 2017 MONTHLY FINANCIAL REPORT



2017 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2017 Modified Budget	Current Obligation	July Projections	Variance
FCF	FB - FRINGE BENEFIT	1,698,660	1,698,446	1,698,446	214
FCF Total		1,698,660	1,698,446	1,698,446	214
GEN	FB - FRINGE BENEFIT	60,283,243	60,956,532	60,956,532	(673,289)
GEN Total		60,283,243	60,956,532	60,956,532	(673,289)
PDD	FB - FRINGE BENEFIT	1,830,771	1,830,764	1,830,764	7
PDD Total		1,830,771	1,830,764	1,830,764	7
PDH	FB - FRINGE BENEFIT	10,061,490	10,061,461	10,061,461	29
PDH Total		10,061,490	10,061,461	10,061,461	29
Grand Total		73,874,164	74,547,202	74,547,203	(673,039)

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2017 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2017 Modified Budget	Current Obligation	July Projections	Variance
FCF	FB - FRINGE BENEFIT	1,873,190	1,129,607	1,939,942	(66,752)
FCF Total		1,873,190	1,129,607	1,939,942	(66,752)
GEN	CT - COURTS	24,268	0	24,268	0
	FB - FRINGE BENEFIT	76,431,678	45,635,875	77,958,349	(1,526,671)
GEN Total		76,455,946	45,635,875	77,982,617	(1,526,671)
PDD	FB - FRINGE BENEFIT	33,962,629	20,584,703	36,345,521	(2,382,892)
PDD Total		33,962,629	20,584,703	36,345,521	(2,382,892)
PDH	FB - FRINGE BENEFIT	33,250,801	20,047,850	33,976,475	(725,674)
PDH Total		33,250,801	20,047,850	33,976,475	(725,674)
Grand Total		145,542,566	87,398,034	150,244,555	(4,701,989)

JULY 2017 MONTHLY FINANCIAL REPORT



2017 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2017 Modified Budget	Current Obligation	July Projections	Variance
FCF	FB - FRINGE BENEFIT	1,242,063	640,926	1,087,316	154,747
FCF Total		1,242,063	640,926	1,087,316	154,747
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	19,705,639	1,734,886	18,419,136	1,286,503
	CT - COURTS	1,003,472	496,987	1,003,472	0
	FB - FRINGE BENEFIT	57,120,368	31,435,071	53,598,340	3,522,028
GEN Total		77,829,479	33,666,945	73,020,948	4,808,531
PDD	FB - FRINGE BENEFIT	30,500,962	16,811,107	28,931,518	1,569,444
PDD Total		30,500,962	16,811,107	28,931,518	1,569,444
PDH	FB - FRINGE BENEFIT	42,099,586	22,895,589	39,204,779	2,894,807
PDH Total		42,099,586	22,895,589	39,204,779	2,894,807
Grand Total		151,672,090	74,014,568	142,244,561	9,427,529

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2017 - OTHER EXPENSE

Fund	Sub Object	2017 Modified Budget	Current Obligation	July Projections	Variance
DSV	88988 - EXPENSE OF LOANS	3,450,000	1,175,342	3,450,000	0
	88989 - NIFA SET-ASIDES	161,898,437	0	161,898,437	0
DSV Total		165,348,437	1,175,342	165,348,437	0
GEN	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0
	52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
	55955 - NYS ASSN OF COUNTIES	68,500	68,033	68,033	467
	66966 - LEGAL AID SOC OF NC	6,685,000	6,685,000	6,685,000	0
	67967 - BAR ASSN NC PUB DFDR	7,300,000	3,592,758	7,300,000	0
	6Q60Q - HIPAA PAYMENTS	25,000	0	0	25,000
	70970 - NON FIT RESIDENT TUITION	3,500,000	(602,593)	3,500,000	0
	7097F - FIT RESIDENT TUITION	8,200,000	(3,592,760)	8,200,000	0
	87987 - OTHER SUITS & DAMAGES	75,000,000	14,003,126	51,420,951	23,579,049
	93993 - INSURANCE ON BLDGS	346,868	346,867	346,868	0
	94994 - RENT	11,253,441	6,708,691	11,253,441	0
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	(75,000)	75,000	0
	8798A - OTHER SUITS & DAMAGES-INTEREST	0	1,464,416	1,464,416	(1,464,416)
	87992 - LITIGATION - GEN	0	(236,478)	(236,478)	236,478
	8798C - ATTORNEY GROSS PROCEEDS	0	87,500	87,500	(87,500)
	8798B - ATTORNEY FEES	0	10,000	10,000	(10,000)
GEN Total		112,565,817	28,571,567	90,286,739	22,279,078
Grand Total		277,914,254	29,746,909	255,635,176	22,279,078

JULY 2017 MONTHLY FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

JULY 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2017 Budget	On Board 6/30/2017	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 7/31/2017	Variance 7/31/2017 vs. 6/30/2017	Variance 7/31/2017 vs. 2017 Budget	Contract Employees
AC - DEPARTMENT OF INVESTIGATIONS	4	2	-	-	-	-	2	-	(2)	-
AR - ASSESSMENT REVIEW COMMISSION	30	29	-	-	-	-	29	-	(1)	-
AS - ASSESSMENT DEPARTMENT	135	123	-	-	-	-	123	-	(12)	-
AT - COUNTY ATTORNEY	96	87	1	(2)	5	(6)	85	(2)	(11)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	26	25	-	-	-	-	25	-	(1)	-
BU - CONTROL CENTER 30	(99)	-	-	-	-	-	-	-	99	-
CA - OFFICE OF CONSUMER AFFAIRS	26	25	-	-	1	(1)	25	-	(1)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,040	947	9	(7)	2	(4)	947	-	(93)	-
CE - COUNTY EXECUTIVE	17	16	-	(1)	-	(1)	14	(2)	(3)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	35	34	-	-	-	-	34	-	(1)	-
CL - COUNTY CLERK	83	73	-	(1)	1	-	73	-	(10)	-
CO - COUNTY COMPTROLLER	87	74	2	(1)	2	(2)	75	1	(12)	-
CS - CIVIL SERVICE	52	48	1	(1)	2	(2)	48	-	(4)	-
DA - DISTRICT ATTORNEY	371	379	1	(3)	5	(4)	378	(1)	7	-
EL - BOARD OF ELECTIONS	164	156	2	-	1	(1)	158	2	(6)	-
FC - FIRE COMMISSION	95	90	-	-	-	-	90	-	(5)	-
EM - EMERGENCY MANAGEMENT	8	9	-	-	-	-	9	-	1	-
HE - HEALTH DEPARTMENT	183	178	-	(2)	5	(6)	175	(3)	(8)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	14	-	-	-	-	14	-	-	-
HR - COMMISSION ON HUMAN RIGHTS	7	7	-	(1)	-	-	6	(1)	(1)	-
HS - DEPARTMENT OF HUMAN SERVICES	65	61	-	(1)	-	-	60	(1)	(5)	7
IT - INFORMATION TECHNOLOGY	87	87	-	-	4	(5)	86	(1)	(1)	-
LE - COUNTY LEGISLATURE	95	81	-	(1)	4	(3)	81	-	(14)	-
LR - OFFICE OF LABOR RELATIONS	4	3	-	-	-	-	3	-	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	5	5	-	-	-	-	5	-	-	-
ME - MEDICAL EXAMINER	73	71	-	(1)	-	-	70	(1)	(3)	-
PA - PUBLIC ADMINISTRATOR	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	191	180	-	(1)	2	(2)	179	(1)	(12)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	-	-	-	-	8	-	(1)	-
PK - PARKS, RECREATION AND MUSEUMS	154	147	1	(1)	3	(2)	148	1	(6)	-
PD - POLICE DISTRICT	1,700	1,595	165	(15)	17	(21)	1,741	146	41	-
PD - POLICE HEADQUARTERS	1,635	1,505	-	(18)	29	(23)	1,493	(12)	(142)	-
PR - SHARED SERVICES	12	10	-	-	-	-	10	-	(2)	-
PW - PUBLIC WORKS DEPARTMENT	469	430	1	(2)	3	(3)	429	(1)	(40)	-
RM - RECORDS MANAGEMENT	12	12	-	-	-	-	12	-	-	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	620	605	3	(4)	3	(3)	604	(1)	(16)	14
TC - TAXI & LIMOUSINE COMMISSION	10	9	-	-	-	-	9	-	(1)	-
TR - COUNTY TREASURER	27	26	-	-	-	-	26	-	(1)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	47	1	-	-	-	48	1	2	-
VS - VETERANS SERVICES AGENCY	7	7	-	-	-	-	7	-	-	-
Sub-Total Full Time Employees	7,605	7,215	187	(63)	89	(89)	7,339	124	(266)	21
Contract Employees	41	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	7,646	7,215	187	(63)	89	(89)	7,339	124	(307)	21
Sewer District	146	136	-	(3)	-	-	133	(3)	(13)	-
Grand Total F/T Employees	7,792	7,351	187	(66)	89	(89)	7,472	121	(320)	21



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
AT	DEPUTY CO ATTORNEY	1
CC	DEPUTY SHERIFF	9
CO	CONFIDNTL AST TO CMTRLR LG AFR	1
	SECY TO CO COMPTLR	1
CS	PRSNL SPCLST I	1
DA	LEGAL SECRETARY I	1
EL	ELECTION CLERK	1
	PROJECT COORDINATOR	1
PK	ADMIN ASST	1
PW	MAINT PAINTER	1
SS	ADMIN ASST	1
	COMMUNITY SERVICE ASSISTANT	1
	SOC SVC RSH ANLYST I	1
TV	CASHIER I	1
PDD	POLICE OFFICER	165
MAJOR FUNDS NEW HIRES		187
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		187



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
AT	DEPUTY CO ATTORNEY	(2)
CC	CORRECTION CORPORAL	(1)
	CORRECTION OFFICER	(6)
CE	SR POL ADVS&COMMUNICATIONS DR	(1)
CL	PHOTO MACH OPTR I	(1)
CO	INSPECTOR	(1)
CS	CLERK III	(1)
DA	ASST DISTRICT ATTY	(1)
	SPECIAL INVESTIGATOR II	(2)
HE	CLERK II	(1)
	SANITARIAN I	(1)
HR	CLERK STENOGRAPHER I	(1)
HS	ADMIN ASST	(1)
LE	DEPUTY DIRECTOR OF COMUNICATNS	(1)
ME	FORENSC SCIENTST I(LATNT PRNT)	(1)
PB	PROB OFFICER II	(1)
PK	CASHIER I	(1)
PW	CNSTN INSPTR TRNE	(1)
	LABORER II	(1)
SS	ADMIN OFF I	(1)
	CASEWORKER I	(1)
	CASEWORKER II	(1)
	CASEWORKER III	(1)
PDD	POLICE LIEUTENANT	(2)
	POLICE OFFICER	(13)
PDH	DAI BD OF GOVERNORS PRESIDENT	(1)
	POL CAPT-DP COMMR	(1)
	POL SERG-DETECTIVE	(1)
	POLICE COMMUNICATIONS OPERATOR	(1)
	POLICE OFFICER	(3)
	POLICE OFFICER-DET	(11)
MAJOR FUNDS TERMINATION/RESIGNATION		(63)
SSW	LABOR SUPERVISOR II	(1)
	MOSQUITO CONTROL INSPECTOR I	(1)
	SEWAGE TRTMT OPTR	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(3)
TOTAL TERMINATION/RESIGNATION		(66)

JULY 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing by Grant

Department	On Board 6/30/2017	New Hire	Termination / Resignation	Transfer In	Transfer Out	On Board 7/31/2017	Variance 7/31/2017 vs. 6/30/2017
EM - EMERGENCY MANAGEMENT	4	-	-	-	-	4	-
CJ - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	47	-	-	5	(4)	48	1
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	42	-	(1)	-	-	41	(1)
HS - DEPARTMENT OF HUMAN SERVICES	55	-	-	2	(2)	55	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	8	-	-	-	-	8	-
SS - SOCIAL SERVICES	158	-	(4)	2	(2)	154	(4)
Grant Fund Total	320	-	(5)	9	(8)	316	(4)



KPI REPORT 2: Appendix A: New Hires

DEPARTMENT	DESCRIPTION	COUNT
		-
TOTAL NEW HIRES		-



KPI REPORT 2: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
HI	DEPUTY DIRECTOR	-1
SS	JOB DEVELOPER I	-2
	SOC WELFARE EXMR I	-1
	SOC WELFARE EXMR II	-1
TOTAL TERM/RESIGN		(5)

JULY 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	COBA	SOA	Total Union				Total Non		CONTRACT
							On-Board 7/31/2017	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Union On- Board 7/31/2017	Total On- Board 7/31/2017	
Department of Investigations	-	-	-	-	-	-	-	-	-	2	2	2	-
Assessment	119	-	-	-	-	-	119	-	-	4	4	123	-
Assessment Review Commission	22	-	-	-	-	-	22	5	-	2	7	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	11	11	11	-
CF - Printing, Mail & Graphics	23	-	-	-	-	-	23	-	-	-	-	23	-
Civil Service	40	-	-	-	-	-	40	-	-	8	8	48	-
Consumer Affairs	24	-	-	-	-	-	24	-	-	1	1	25	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	158	-	-	-	785	-	943	-	-	4	4	947	-
County Attorney	39	-	-	-	-	-	39	-	-	46	46	85	-
County Clerk	64	-	-	-	-	-	64	-	1	8	9	73	-
County Comptroller	62	-	-	-	-	-	62	-	1	12	13	75	-
County Executive	-	-	-	-	-	-	-	-	1	13	14	14	-
District Attorney	133	-	33	-	-	-	166	-	1	211	212	378	-
Elections	143	-	-	-	-	-	143	-	-	15	15	158	-
Emergency Management	5	-	-	-	-	-	5	-	-	4	4	9	-
Fire Commission	90	-	-	-	-	-	90	-	-	-	-	90	-
Health	173	-	-	-	-	-	173	-	-	2	2	175	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	14	14	14	-
Human Resources	-	-	-	-	-	-	-	-	-	8	8	8	-
Human Rights Commission	4	-	-	-	-	-	4	-	-	2	2	6	-
Human Services	54	-	-	-	-	-	54	-	-	6	6	60	7
Information Technology	80	-	-	-	-	-	80	-	-	6	6	86	-
Labor Relations	-	-	-	-	-	-	-	-	-	3	3	3	-
Legislature	-	-	-	-	-	-	-	-	18	63	81	81	-
Medical Examiner	67	-	-	-	-	-	67	-	-	3	3	70	-
Minority Affairs	-	-	-	-	-	-	-	-	-	5	5	5	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	25	25	25	-
Police District	76	1	-	1,490	-	174	1,741	-	-	-	-	1,741	-
Police Headquarters	668	347	-	299	-	168	1,482	-	-	11	11	1,493	-
Probation	178	-	-	-	-	-	178	-	-	1	1	179	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	423	-	-	-	-	-	423	-	-	6	6	429	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	145	-	-	-	-	-	145	-	-	3	3	148	-
Shared Services	10	-	-	-	-	-	10	-	-	-	-	10	-
Social Services	602	-	-	-	-	-	602	-	-	2	2	604	14
Taxi & Limousine Commission	8	-	-	-	-	-	8	-	-	1	1	9	-
Traffic and Parking Violations Agency	46	-	-	-	-	-	46	-	-	2	2	48	-
Treasurer	23	-	-	-	-	-	23	-	-	3	3	26	-
Veterans Services	6	-	-	-	-	-	6	-	-	1	1	7	-
Sub-Total Full-Time Employees	3,501	348	33	1,789	785	342	6,798	5	22	514	541	7,339	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	3,501	348	33	1,789	785	342	6,798	5	22	514	541	7,339	21
Sewer Districts	133	-	-	-	-	-	133	-	-	-	-	133	-
Grand Total F/T Employees	3,634	348	33	1,789	785	342	6,931	5	22	514	541	7,472	21

JULY 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date June Overtime Hours						*YTD Actual Variance
	Paid Overtime 2017	Accrued Comp 2017	Total Overtime 2017	Paid Overtime 2016	Accrued Comp 2016	Total Overtime 2016	
Assessment	0.0	390.0	390.0	78.6	1,949.1	2,027.7	(1,637.7)
Assessment Review	0.0	125.2	125.2	0.0	0.0	0.0	125.2
Board of Elections	72.8	4,415.2	4,487.9	110.2	14,742.7	14,852.9	(10,365.0)
Civil Service	4.0	83.3	87.3	78.3	80.6	158.9	(71.6)
Constituent Affairs	179.9	26.4	206.3	242.4	25.0	267.4	(61.1)
Consumer Affairs	229.6	243.0	472.6	343.0	157.3	500.3	(27.7)
Correctional Center	143,529.8	14,983.0	158,512.9	102,728.4	9,372.4	112,100.8	46,412.1
County Attorney	16.3	37.8	54.0	151.8	130.4	282.1	(228.1)
County Clerk	774.9	50.3	825.2	14.8	231.0	245.7	579.5
County Comptroller	146.9	686.9	833.8	162.0	893.6	1,055.6	(221.8)
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	11,141.5	5,212.0	16,353.5	9,202.1	4,107.2	13,309.3	3,044.1
Emergency Management	395.3	161.6	556.9	436.8	202.8	639.6	(82.7)
Fire Commission	13,557.9	534.1	14,092.0	14,940.1	729.5	15,669.5	(1,577.6)
Health	511.6	908.6	1,420.2	1,098.9	1,017.1	2,116.0	(695.8)
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	18.4	18.4	0.0	18.0	18.0	0.4
Human Services	0.0	0.0	0.0	1.5	62.4	63.9	(63.9)
Information Technology	2,622.2	733.9	3,356.2	5,213.2	2,026.8	7,240.0	(3,883.8)
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	48.0	0.0	48.0	43.5	0.0	43.5	4.5
Medical Examiner	1,283.9	145.6	1,429.5	1,792.1	232.3	2,024.3	(594.9)
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	255,050.0	0.0	255,050.0	400,354.0	0.0	400,354.0	(145,304.0)
Probation	5,612.0	2,062.2	7,674.2	5,493.9	2,653.9	8,147.7	(473.5)
Public Administrator	1.3	0.0	1.3	16.8	0.0	16.8	(15.5)
Public Works, Planning, Real Estate	27,280.4	2,758.0	30,038.4	40,641.7	4,263.7	44,905.4	(14,867.0)
Purchasing	0.0	0.0	0.0	0.0	5.5	5.5	(5.5)
Records Management	455.75	178.62	634.37	18.5	184.9	203.4	431.0
Recreation, Parks and Museums	5,207.4	2,220.8	7,428.2	5,328.6	1,547.1	6,875.7	552.5
Sheriff	4,131.0	1,560.0	5,691.0	4,920.0	2,388.6	7,308.7	(1,617.7)
Social Services	18,087.5	9,633.4	27,720.9	18,754.5	6,910.4	25,665.0	2,056.0
Taxi & Limo Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Traffic and Parking Violations Agency	108.1	571.4	679.5	295.9	1,281.6	1,577.5	(898.0)
Treasurer	10.5	95.3	105.8	41.0	70.6	111.6	(5.8)
Veteran Services	0.0	70.9	70.9	0.0	68.8	68.8	2.1
Sub-Total	490,458.4	47,905.7	538,364.1	612,502.4	55,353.0	667,855.4	(129,491.3)
Sewer & Water Supply	8,857.6	1,693.9	10,551.5	11,215.8	2,075.0	13,290.8	(2,739.3)
Sub-Total	8,857.6	1,693.9	10,551.5	11,215.8	2,075.0	13,290.8	-2,739.3
Grand Total	499,316.0	49,599.6	548,915.6	623,718.2	57,428.0	681,146.2	

Data Source: BIRT Performance Scorecard Report as of August 3, 2017. CHIEFS Reporting System for the Police Department overtime.

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

JULY 2017 MONTHLY FINANCIAL REPORT

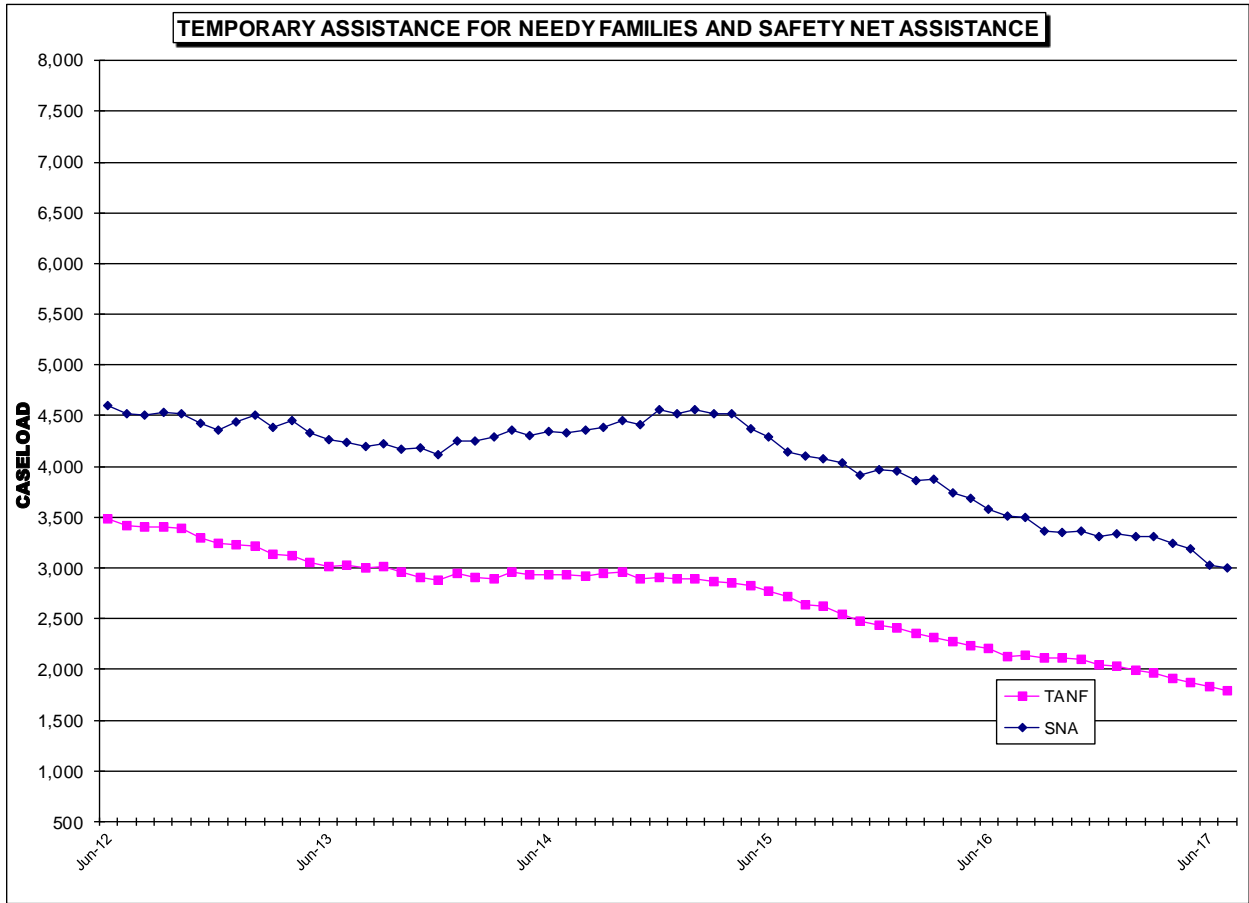


KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

January 2017				August 2016				Change in Totals Aug 2017 vs. Aug 2016
	Family	Single	Total		Family	Single	Total	
ACTIVE	4,986	2,155	7,141	ACTIVE	5,032	2,117	7,149	48
RETIREES	6,057	4,831	10,888	RETIREES	6,133	4,829	10,962	(155)
TOTAL	11,043	6,986	18,029	TOTAL	11,165	6,946	18,111	(107)
Active Plans				Active Plans				
	Family	Single	Total		Family	Single	Total	
EMPIRE PLAN	4,617	1,589	6,206	EMPIRE PLAN	4,724	1,614	6,338	(259)
ALL OTHER	369	566	935	ALL OTHER	308	503	811	307
TOTAL	4,986	2,155	7,141	TOTAL	5,032	2,117	7,149	48
Retiree Plans				Retiree Plans				
	Family	Single	Total		Family	Single	Total	
EMPIRE PLAN	1,273	495	1,768	EMPIRE PLAN	1,304	489	1,793	(70)
MEDICARE IND		4,246	4,246	MEDICARE IND		4,250	4,250	(46)
MEDICARE F1	1,231		1,231	MEDICARE F1	1,286		1,286	(105)
MEDICARE F2	3,479		3,479	MEDICARE F2	3,465		3,465	74
ALL OTHER	74	90	164	ALL OTHER	78	90	168	(8)
TOTAL	6,057	4,831	10,888	TOTAL	6,133	4,829	10,962	(155)
Annual Rates Per Employee				Annual Rates Per Employee				% Increase in Health Insurance Costs
	Family	Single			Family	Single		
EMPIRE PLAN	25,927.68			EMPIRE PLAN	23,114.52			12.17%
EMPIRE PLAN		11,332.68		EMPIRE PLAN		10,188.12		11.23%
MEDICARE IND		5,056.80		MEDICARE IND		5,433.48		-6.93%
MEDICARE F1	19,651.56			MEDICARE F1	18,360.00			7.03%
MEDICARE F2	13,375.56			MEDICARE F2	13,605.24			-1.69%
<small>Note - As of January 1, 2017, 93.9% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.</small>				<small>Note - As of August 1, 2016, 94.6% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.</small>				



KPI REPORT 6: DSS Caseloads



**KPI REPORT 7: Correctional Center Inmate Population**

	Jul-15	Jul-16	Jul-17
County Population	1,059	1,053	1,173
State-Ready Population	18	11	12
Federal Population	33	31	33
Parole Violators	53	45	35
TOTAL	1,163	1,140	1,253



KPI REPORT 7: Appendix A: Correctional Center Inmate Population

Nassau County Inmates			
Month	2015	2016	2017
January	1,109	1,051	1,132
February	1,133	1,113	1,194
March	1,132	1,135	1,175
April	1,093	1,112	1,143
May	1,064	1,098	1,143
June	1,042	1,098	1,142
July	1,059	1,053	1,173
August	1,091	1,069	
September	1,120	1,109	
October	1,131	1,170	
November	1,102	1,151	
December	1,038	1,091	
Year-to-Date County Average	1,121	1,082	1,157
Year-end County Average	1,093	1,104	
Federal Inmate Population			
Month	2015	2016	2017
January	40	34	24
February	40	33	26
March	37	29	28
April	41	28	28
May	36	30	30
June	33	33	32
July	33	31	33
August	33	36	
September	32	35	
October	37	29	
November	39	29	
December	37	27	
Year-to-Date Federal Average	40	34	29
Year-end Federal Average	37	31	



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period July 2017

Expense	2017 Budget	July	
		Jul-17	July-2017 YTD
Salary	7,682,000	677,983	4,688,716
Fringe Benefits	8,381,400	605,208	4,324,361
General and Administrative Expenses	8,188,564	660,950	4,746,873
Bond Principal	1,455,000	121,250	848,750
Expense Total	25,706,964	2,065,391	14,608,700
Revenue			
Net Retained Commission	17,904,554	1,362,601	9,231,915
Other income	9,143,596	623,847	3,736,151
Revenue Total	27,048,150	1,986,448	12,968,066
Net Profit	1,341,186	(78,943)	(1,640,634)

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

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

**KPI REPORT 9: Tax Certiorari Report**

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of August 1, 2017 with respect to grievances filed for the 2018/2019 tax year. There are 224,062 grievances filed, broken down as follows:

Class	Number of Grievances
Class I Properties	202,023
Class II Properties	5,580
Class III Properties	334
Class IV Properties	16,125
Total	224,062

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 August 1, 2017, the total number of validated offers extended to Class I Property owners was 104,002 of which 93,790 were to representatives of Class I Property owners and 10,212 were to Class I Property owners representing themselves. Of the 104,002 offers cited, to date 94,512 have been accepted, 1,038 have been rejected and the remainder of 8,452 are still outstanding.

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 improve the swiftness of case dispositions.

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

UNION	ACTUAL HC	PENDING HC
PBA	47	2
SOA	8	0
TOTAL PDD	55	2
PBA	28	0
DAI	32	0
SOA	18	0
TOTAL PDH	78	0
TOTAL SEPARATIONS	133	2

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.

**KPI REPORT 11: Tax Map Verification Documents Processed**

Month - 2017	# of Documents Verified	Total Revenue
January	9,957	\$3,519,265
February	9,037	\$3,208,135
March	10,194	\$3,618,870
April	8,954	\$3,178,670
May	9,840	\$3,493,200
June	10,293	\$3,654,015
July	10,013	\$3,554,615
August	0	\$0
September	0	\$0
October	0	\$0
November	0	\$0
December	0	\$0
Totals	68,288	\$24,226,770