

MONTHLY COUNTY BUDGET REPORT

For the Period Ending August 31, 2017

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
September 29, 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 August 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 gap.

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 backfills 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 August 31, 2017 was 7,383 employees compared to 7,861 employees at the end of December 2011, representing a reduction of 478 employees.

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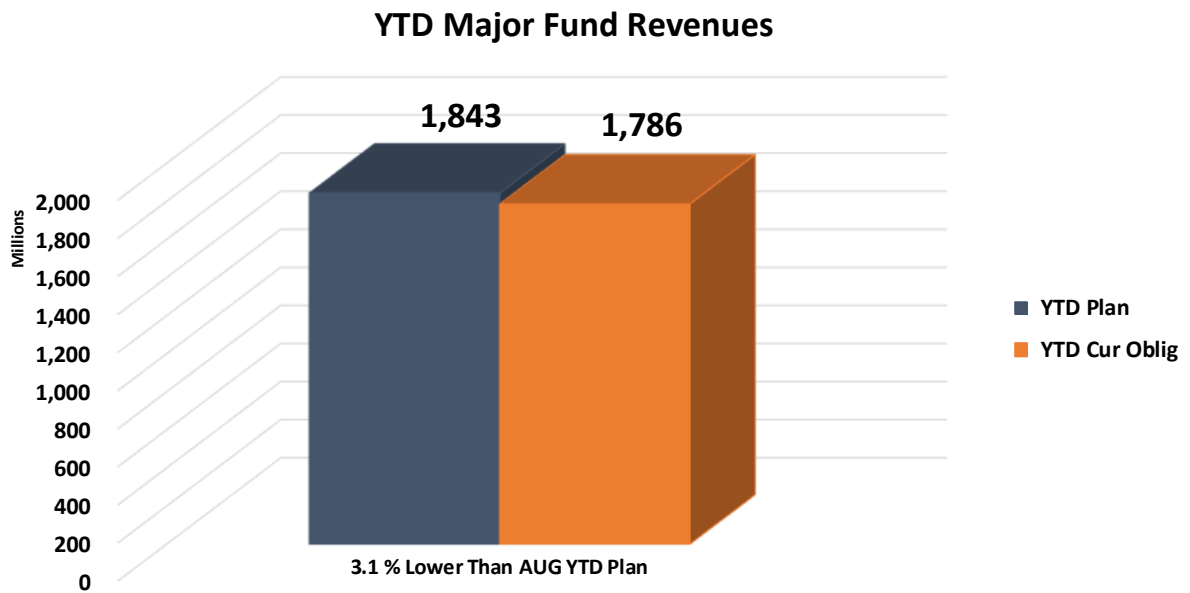
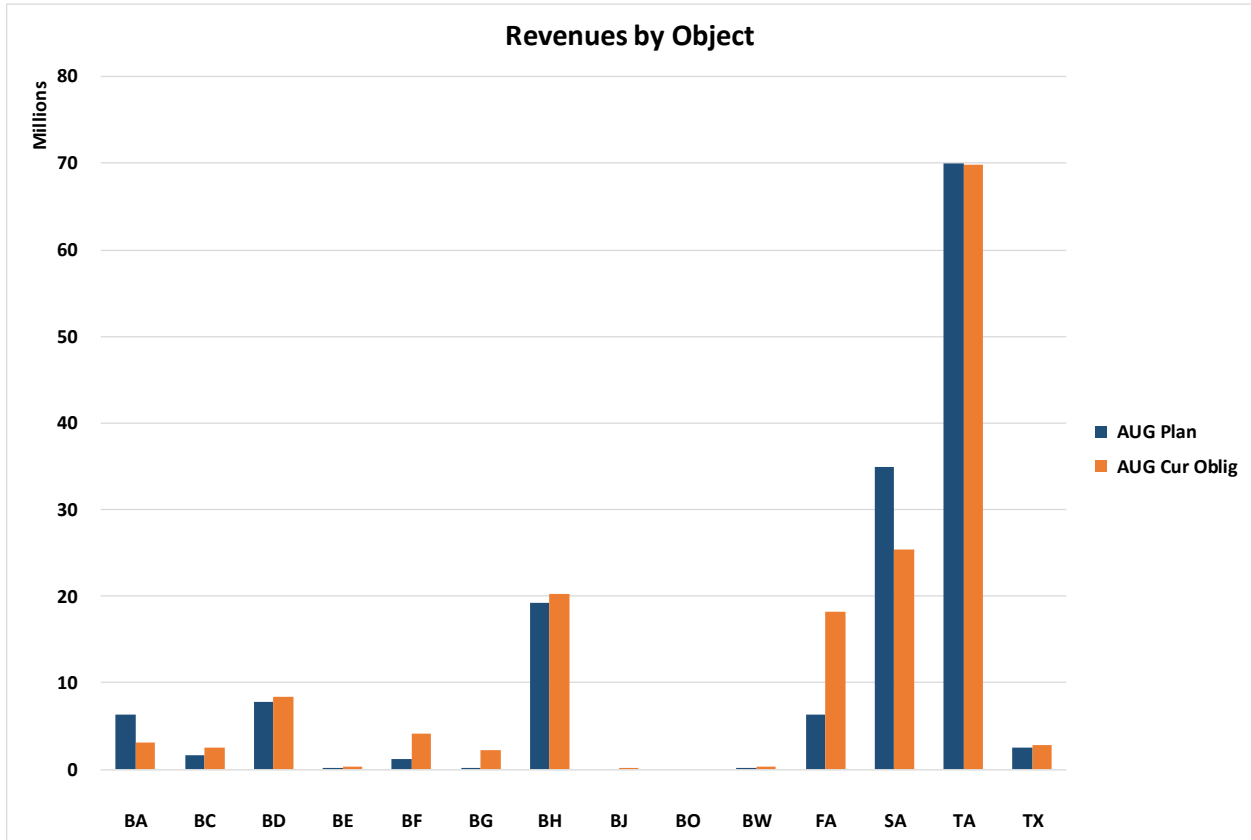


The Administration continues to demonstrate a commitment to maintaining public safety through the hiring of 313 new police officers in 2016, 170 from an October 2015 cadet class and 143 from a June 2016 cadet class. The current projection includes an additional class of 162 cadets starting June 9th 2017. 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 151 members have either retired or are pending through November 8th, OMB anticipates an additional 24 retirements with a total of cost of \$51.6 million. 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 above the current projection.

The County's sales tax growth rate as of the September 13th check was 2.8%. OMB is projecting a 2.0% growth for the remaining checks, yielding a projected growth of 2.46%. This is conservative given the year to date growth of 2.8% and the continued growth in home sales of 1.2% through August and increase in gas prices an average of 16.3% higher for the first eight months of the year compared to last year, both sectors yielding higher sales tax. Therefore, the projected 2017 sales tax growth of 2.46% is achievable due to conservative budgeting practices.

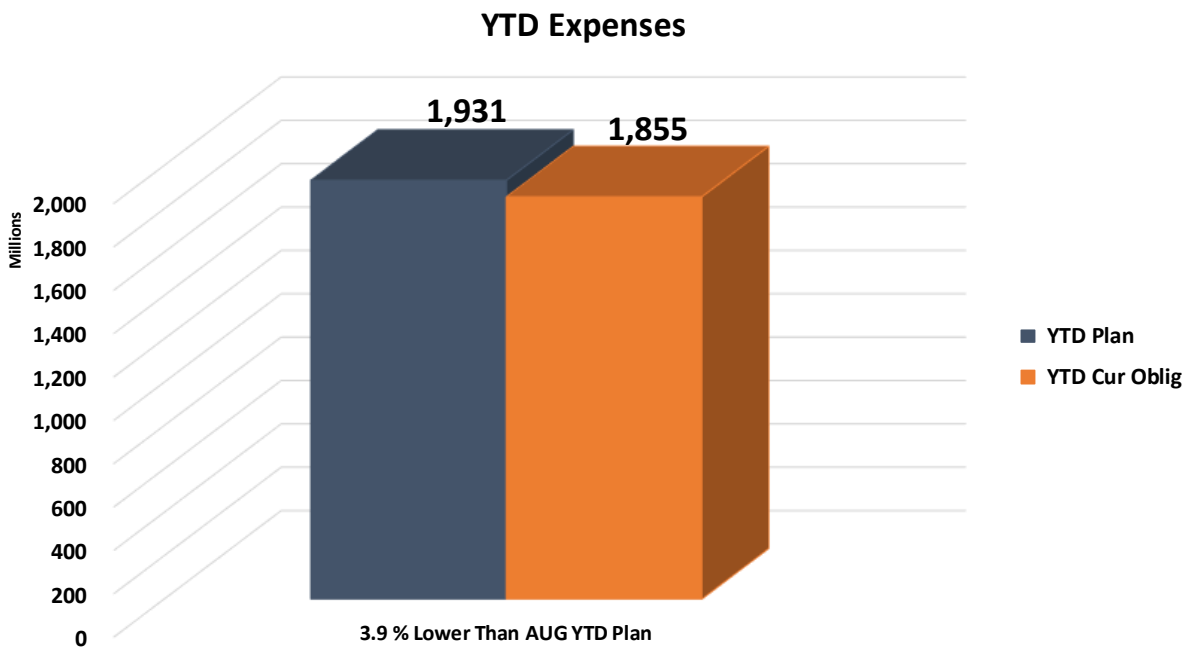
The projections in the tables that follow are based on the headcount at the end of August 2017. Delays in the 2017 NIFA Conformed Adopted Budget approval process led to delayed encumbrance of contracts and reversal of expense and revenue accruals, which may cause variances related to spending plan but by this late date should be 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.

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Currently, the County is projecting a surplus of \$10.1 million prior to the impact of the Voluntary Separation Incentive Program (VSIP) for the Civil Service Employees Association (CSEA) labor union. The Administration in consultation with NIFA's approval completed the VSIP on September 15th. The Administration has agreed to a fifty percent backfill. The following projection does not include the termination costs or salary savings from the VSIP, but the projected surplus after the impact of VSIP followed by corrective actions is \$5.6 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 collections to reflect the 2017 nonrenewal of the Partial Abatement of County Taxes for senior citizens as a direct payment, now credits will be issued against 2018 Property Tax levy to compensate constituents for their 2017 abatement.

The following are current projected favorable variances in 2017 in revenue and expenses: \$6.8 million for Sales tax revenue performing favorable to budget net of the Local government assistance payment; 5.8 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; \$1.1 million surplus in Investment Income due to higher rates in 2017; and \$1.4 million in recovery reimbursement \$0.4 million of which is for utilities during the construction period at the coliseum; \$2.7 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 \$6.3 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 currently in litigation before the Court; this means that the County cannot enforce penalties against the approximately 1,500 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

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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 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 \$4.3 million in County Clerk revenues and Real Estate revenues; \$5.5 million shortfall in Federal and State Aid; \$3.9 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 and \$0.75 million shortfall to account for the transition from county fiscal year to NYS fiscal year for recording OTB profits.

Surplus Prior Opportunities and Corrective Actions (\$'s in millions)	\$ 10.1
Other Than Personal Service saving (targeting lower spending in equipment, general expenses , etc)	\$ 6.0
Salary savings of employees electing the Voluntary Separation Incentive Program	\$ 5.0
2017 Impact of (VSIP)	\$ (15.5)
Surplus After VSIP impact and Corrective Actions	\$ 5.6



EXPENDITURE RESULTS

Salaries, Wages & Fees

OMB projects Salaries, Wages & Fees to be \$884.7 million, a surplus of \$3.9 million when compared with the 2017 NIFA Conformed Budget amount of \$888.6 million. The surplus is primarily due to vacancy savings offset by higher overtime costs.

Headcount

The full-time headcount for the major funds as of August 31, 2017 was 7,383 individuals. The headcount reductions represent a decrease of approximately 19.5% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through August 31, 2017, the Police Department and the Sheriff/Correctional Center incurred approximately \$24.1 million and \$11.9 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 \$53.9 million, a surplus of \$6.0 million when compared with the 2017 NIFA Conformed Budget amount of \$59.9 million. A surplus is projected primarily due to a lower than anticipated number of caseloads in the Temporary Assistance for Needy Families (TANF) and Safety Net programs.

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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 higher 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 \$92.3 million, a deficit of \$3.9 million when compared with the 2017 NIFA Conformed Budget amount of \$96.2 million. A deficit is projected primarily due to a \$9.0 million shortfall in projected Public Safety Fee receipts due to a delay in the implementation of the fee partially offset by a higher than anticipated volume of tickets upon which Red Light Camera Fines and Administrative Fees are assessed.

Investment Income

OMB projects Investment Income to be \$2.0 million, a surplus of \$1.0 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 \$236.3 million, a shortfall of \$6.3 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 and real estate revenues in Department of Public Works.

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 \$134.4 million, a shortfall of \$2.7 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.

State Aid

OMB projects State Aid to be \$211.1 million, a shortfall of \$2.8 million when compared with the 2017 NIFA Conformed Budget amount of \$213.9 million. A projected deficit 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.

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 2.8% growth year to date and is expecting 2.0% growth for the remainder 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	August Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	888,575,076	884,709,011	3,866,065	A surplus is projected primarily due to vacancies offset by higher overtime in Corrections
AB - FRINGE BENEFITS	542,824,654	544,020,112	(1,195,458)	
AC - WORKERS COMPENSATION	34,505,186	34,505,186	0	
BB - EQUIPMENT	2,368,372	2,368,372	0	
DD - GENERAL EXPENSES	36,053,335	35,804,335	249,000	A surplus is projected primarily due to expected savings in gasoline costs and miscellaneous expenses
DE - CONTRACTUAL SERVICES	256,967,635	258,084,058	(1,116,423)	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	35,243,703	560,500	
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	90,245,433	90,245,433	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	255,638,255	22,275,999	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	53,850,000	6,050,000	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	3,369,513,933	35,967,308	

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Revenue Variance Explanation - 2017 NIFA Conformed Adopted Budget

Object	2017 Modified Budget	August 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	92,276,335	(3,917,701)	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	2,036,001	1,057,001	A surplus is projected based on higher projected earnings rates than budgeted.
BF - RENTS & RECOVERIES	28,571,832	29,969,452	1,397,620	
BG - REVENUE OFFSET TO EXPENSE	14,400,000	14,400,100	100	
BH - DEPT REVENUES	242,628,063	236,290,373	(6,337,690)	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	80,093,515	(24,911)	Repayment plan from NCC changed from 4 years to 10
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	137,083,311	134,359,477	(2,723,835)	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	211,125,971	(2,758,822)	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	29,725,617	85,617	
	3,405,481,241	3,379,617,632	(25,863,609)	

**FUND AND
DEPARTMENT DETAIL**

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Major Funds

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	888,575,076	571,910,678	884,709,011	3,866,065
	AB - FRINGE BENEFITS	542,824,654	405,948,040	544,020,112	(1,195,458)
	AC - WORKERS COMPENSATION	34,505,186	17,871,261	34,505,186	0
	BB - EQUIPMENT	2,368,372	1,433,756	2,368,372	0
	DD - GENERAL EXPENSES	36,053,335	21,271,503	35,804,335	249,000
	DE - CONTRACTUAL SERVICES	256,967,635	220,128,832	258,084,058	(1,116,423)
	DF - UTILITY COSTS	35,804,203	20,991,349	35,243,703	560,500
	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	21,410,310	27,484,271	0
	JA - CONTINGENCIES RESERVE	0	(3,087,596)	0	0
	MM - MASS TRANSPORTATION	43,699,392	37,783,779	43,699,392	0
	NA - NCIFA EXPENDITURES	2,000,000	0	2,000,000	0
	OO - OTHER EXPENSES	277,914,254	30,675,730	255,638,255	22,275,999
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	102,553,980	134,500,000	0
	SS - RECIPIENT GRANTS	59,900,000	33,989,129	53,850,000	6,050,000
	TT - PURCHASED SERVICES	67,583,171	51,083,894	67,833,171	(250,000)
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	33,915,952	47,275,000	1,000,000
	XX - MEDICAID	236,570,744	156,506,293	233,870,223	2,700,521
Total Expenses Excluding Interdepartmental Charges		2,978,217,395	1,854,988,750	2,943,376,687	34,840,708
Interdepartmental Charges		427,263,846	51,401,225	426,137,246	1,126,600
Total Expenses Including Interdepartmental Charges		3,405,481,241	1,906,389,975	3,369,513,933	35,967,308
REV	AA - OPENING FUND BALANCE	0	0	36,416,156	36,416,156
	BA - INT PENALTY ON TAX	35,200,000	22,479,393	35,200,000	0
	BC - PERMITS & LICENSES	20,224,235	13,547,525	20,077,317	(146,918)
	BD - FINES & FORFEITS	96,194,036	58,465,336	92,276,335	(3,917,701)
	BE - INVEST INCOME	979,000	1,554,321	2,036,001	1,057,001
	BF - RENTS & RECOVERIES	28,571,832	22,078,998	29,969,452	1,397,620
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	5,359,511	14,400,100	100
	BH - DEPT REVENUES	242,628,063	129,728,978	236,290,373	(6,337,690)
	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	7,747,754	80,093,515	(24,911)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	137,083,311	49,706,049	134,359,477	(2,723,835)
	IF - INTERFUND TRANSFERS	8,000,000	0	8,000,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	213,884,793	90,913,453	211,125,971	(2,758,822)
	TA - SALES TAX COUNTYWIDE	1,054,394,190	472,895,821	1,061,637,841	7,243,651
	TB - SALES TAX PART COUNTY	88,097,286	47,378,283	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	1,032,341	2,511,262	0
	TX - SPECIAL TAXES	29,640,000	18,454,362	29,725,617	85,617
Total Revenue Excluding Interdepartmental Charges		2,977,717,395	1,785,609,706	2,952,980,386	(24,737,009)
Interdepartmental Charges		427,763,846	51,401,225	426,637,246	(1,126,600)
Total Revenue Including Interdepartmental Charges		3,405,481,241	1,837,010,932	3,379,617,632	(25,863,609)
Projected Surplus / (Deficit)		0	0	10,103,699	0

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GENERAL FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	392,799,841	255,866,013	387,912,432	4,887,409
	AB - FRINGE BENEFITS	255,835,098	181,282,505	256,973,745	(1,138,647)
	AC - WORKERS COMPENSATION	19,988,214	10,751,738	19,988,214	0
	BB - EQUIPMENT	1,465,538	870,461	1,465,538	0
	DD - GENERAL EXPENSES	26,938,546	15,880,202	26,689,546	249,000
	DE - CONTRACTUAL SERVICES	239,794,804	207,870,362	240,911,227	(1,116,423)
	DF - UTILITY COSTS	31,097,639	18,457,701	30,537,139	560,500
	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	43,990,332	18,295,464	43,990,332	0
	HH - INTERFUND CHARGES	27,484,271	21,410,310	27,484,271	0
	JA - CONTINGENCIES RESERVE	0	(3,087,596)	0	0
	MM - MASS TRANSPORTATION	43,699,392	37,783,779	43,699,392	0
	NA - NCIFA EXPENDITURES	2,000,000	0	2,000,000	0
	OO - OTHER EXPENSES	112,565,817	29,492,228	90,289,818	22,275,999
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	102,553,980	134,500,000	0
	SS - RECIPIENT GRANTS	59,900,000	33,989,129	53,850,000	6,050,000
	TT - PURCHASED SERVICES	67,583,171	51,083,894	67,833,171	(250,000)
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	33,915,952	47,275,000	1,000,000
	XX - MEDICAID	236,570,744	156,506,293	233,870,223	2,700,521
EXP Total		2,130,175,364	1,182,915,908	2,094,256,501	35,918,863
REV	AA - OPENING FUND BALANCE	0	0	36,416,156	36,416,156
	BA - INT PENALTY ON TAX	35,200,000	22,479,393	35,200,000	0
	BC - PERMITS & LICENSES	14,524,235	9,935,230	14,524,235	0
	BD - FINES & FORFEITS	66,502,315	47,254,928	71,540,192	5,037,877
	BE - INVEST INCOME	947,000	1,537,138	2,002,201	1,055,201
	BF - RENTS & RECOVERIES	28,505,692	21,954,089	29,834,948	1,329,256
	BG - REVENUE OFFSET TO EXPENSE	14,400,000	5,189,011	14,400,100	100
	BH - DEPT REVENUES	205,094,963	112,428,940	199,607,273	(5,487,690)
	BJ - INTERDEPT REVENUES	76,959,200	50,905,284	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	7,760,055	48,633,173	(24,911)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	131,206,509	46,964,948	128,482,675	(2,723,835)
	IF - INTERFUND TRANSFERS	8,000,000	0	8,000,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	213,115,793	90,571,483	210,356,971	(2,758,822)
	TA - SALES TAX COUNTYWIDE	1,054,394,190	472,895,821	1,061,637,841	7,243,651
	TB - SALES TAX PART COUNTY	88,097,286	47,378,283	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	1,032,341	2,511,262	0
	TX - SPECIAL TAXES	5,184,000	3,922,583	5,269,617	85,617
REV Total		2,130,175,364	1,012,873,487	2,115,321,218	(14,854,146)
Projected Surplus / (Deficit)				21,064,717	

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DEBT SERVICE FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	August 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	1,183,501	165,348,437	0
EXP Total		376,390,957	121,791,870	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	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	11,361,969	6,685,404	10,799,463	562,506
	AB - FRINGE BENEFITS	5,864,055	4,368,657	5,755,930	108,125
	BB - EQUIPMENT	45,914	13,745	45,914	0
	DD - GENERAL EXPENSES	271,422	115,680	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	16,436,678	24,930,288	670,631
REV	BE - INVEST INCOME	0	1,546	1,800	1,800
	BF - RENTS & RECOVERIES	0	13,212	13,213	13,213
	BH - DEPT REVENUES	8,900,600	5,212,602	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	85,955	180,000	0
	TL - PROPERTY TAX	16,115,628	16,115,436	16,115,436	(192)
REV Total		25,600,919	21,631,097	25,615,740	14,821

Projected Surplus / (Deficit)

685,452

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	842,416	783,287	59,129	7,616,801	6,685,404	931,397	Variance due to vacancies and lower salary extras than planned
	AB	314,649	318,504	(3,855)	4,492,908	4,368,657	124,251	Variance due to vacancies
	BB	7,715	3,399	4,316	40,108	13,745	26,363	Delayed spending
	DD	39,079	53,709	(14,630)	227,753	115,680	112,073	Delayed spending
	DE	29,611	0	29,611	4,678,958	4,661,088	17,870	August Variance due to spending of Radio & Communications contract in July. YTD variance due to delay in use of Psychiatric Services
	HF	0	0	0	0	592,103	(592,103)	Plan recognizes Interdepartmental chargebacks later in the year
EXP Total		1,233,470	1,158,900	74,570	17,056,528	16,436,678	619,850	
REV	BE	0	182	182	0	1,546	1,546	No budget for investment income
	BF	0	9,494	9,494	0	13,212	13,212	Recoveries from prior year encumbrances. Appropriation is centralized in the Budget Department
	BH	684,661	600,908	(83,753)	5,477,295	5,212,602	(264,693)	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	2,000	24,620	22,620	134,000	85,955	(48,045)	Lower than planned reimbursed expenditures
	TL	0	0	0	16,115,628	16,115,436	(192)	
REV Total		686,661	635,204	(51,457)	21,726,923	21,631,097	(95,826)	

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POLICE DISTRICT FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	241,339,193	144,969,456	237,872,417	3,466,776
	AB - FRINGE BENEFITS	132,253,973	103,471,007	133,343,195	(1,089,222)
	AC - WORKERS COMPENSATION	8,632,821	4,645,753	8,632,821	0
	BB - EQUIPMENT	294,358	169,953	294,358	0
	DD - GENERAL EXPENSES	4,949,313	2,826,998	4,949,313	0
	DE - CONTRACTUAL SERVICES	999,728	(231,006)	999,728	0
	DF - UTILITY COSTS	1,354,564	880,455	1,354,564	0
	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	270,366,928	409,933,685	2,377,554
REV	BC - PERMITS & LICENSES	4,820,000	2,901,818	4,554,413	(265,587)
	BD - FINES & FORFEITS	1,300,000	708,250	1,344,422	44,422
	BE - INVEST INCOME	20,000	9,349	20,000	0
	BF - RENTS & RECOVERIES	0	55,150	55,150	55,150
	BH - DEPT REVENUES	3,450,000	1,594,409	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	397,864,917	411,296,723	(1,014,516)

Projected Surplus / (Deficit)

1,363,038

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	17,026,629	19,983,497	(2,956,868)	156,114,256	144,969,456	11,144,800	Variance due to vacancies. Does not reflect re-alignment of personnel after graduating class.
	AB	6,677,477	6,769,638	(92,161)	105,423,060	103,471,007	1,952,053	Variance due to vacancies
	AC	745,206	496,770	248,436	5,199,387	4,645,753	553,634	Higher than expected D-Pay offset by low Medical and Ind
	BB	24,530	6,270	18,260	196,236	169,953	26,283	Delay in spending of Motor Vehicles Equipment
	DD	409,623	179,852	229,771	3,310,820	2,826,998	483,822	Delay in spending of Motor Vehicles Supplies and Parts
	DE	59,065	4,649	54,416	763,468	(231,006)	994,474	YTD Current Obligation reflects reversal of 2016 year-end accrual for Legal Fees.
	DF	112,881	316,177	(203,296)	903,039	880,455	22,584	Delay in spending of Fuel and Telephone Utilities
	HF	0	0	0	5,061,685	13,634,312	(8,572,627)	Plan recognizes Interdepartmental charges later in the year
EXP Total		25,055,411	27,756,854	(2,701,443)	276,971,951	270,366,928	6,605,023	
REV	BC	401,667	701,700	300,033	3,213,332	2,901,818	(311,514)	Delay in recording Alarm Permit revenue
	BD	108,333	118,200	9,867	866,664	708,250	(158,414)	Delay in posting Revenues
	BE	0	4,119	4,119	10,000	9,349	(651)	
	BF	0	9,150	9,150	0	55,150	55,150	Recovery from prior year centralized in BU
	BH	154,167	79,497	(74,670)	2,033,332	1,594,409	(438,923)	Delay in implementation of Tow Impound program
	BJ	0	0	0	417,558	72,466	(345,092)	Plan recognizes Interdepartmental revenue charges later in the year
	BO	0	0	0	16,758,062	8,379,031	(8,379,031)	
	BW	0	0	0	75,000	0	(75,000)	Delay in posting Interfund Revenues
	TL	0	0	0	384,142,945	384,144,444	1,499	
REV Total		664,167	912,665	248,498	407,516,893	397,864,917	(9,651,976)	

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POLICE HEADQUARTER FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	243,074,073	164,389,805	248,124,699	(5,050,626)
	AB - FRINGE BENEFITS	148,871,528	116,825,871	147,947,242	924,286
	AC - WORKERS COMPENSATION	5,884,151	2,473,769	5,884,151	0
	BB - EQUIPMENT	562,562	379,596	562,562	0
	DD - GENERAL EXPENSES	3,894,054	2,448,623	3,894,054	0
	DE - CONTRACTUAL SERVICES	11,346,082	7,828,388	11,346,082	0
	DF - UTILITY COSTS	3,352,000	1,653,193	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	314,878,591	465,129,102	(4,126,340)
REV	BC - PERMITS & LICENSES	880,000	710,477	998,669	118,669
	BD - FINES & FORFEITS	28,391,721	10,502,158	19,391,721	(9,000,000)
	BE - INVEST INCOME	12,000	6,288	12,000	0
	BF - RENTS & RECOVERIES	66,140	49,511	66,140	0
	BH - DEPT REVENUES	25,182,500	10,493,027	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	337,582	1,064,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	256,015	589,000	0
	TL - PROPERTY TAX	359,106,917	359,105,079	359,105,079	(1,838)
	TX - SPECIAL TAXES	24,456,000	14,531,778	24,456,000	0
REV Total		461,002,762	400,872,032	452,119,593	(8,883,169)

Projected Surplus / (Deficit)

(13,009,509)

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	16,520,144	20,203,506	(3,683,362)	155,884,559	164,389,805	(8,505,246)	High terminal leave. Does not reflect re-alignment of personnel after graduating class.
	AB	7,954,542	7,199,019	755,523	119,068,456	116,825,871	2,242,585	Variance due to vacancies
	AC	495,503	315,595	179,908	3,172,636	2,473,769	698,867	Higher than expected D-Pay partially offset by low Medical and Indemnity
	BB	46,881	4,585	42,296	375,037	379,596	(4,559)	
	DD	307,260	91,845	215,415	2,665,014	2,448,623	216,391	Spending in Motor Vehicles Supplies and Parts
	DE	903,621	1,100,104	(196,483)	7,731,598	7,828,388	(96,790)	High spending in Radio & Communications offset by lower spending in Miscellaneous Contractual Services
	DF	279,334	492,652	(213,318)	2,234,664	1,653,193	581,471	Delay in spending of Telephone Utilities
	HD	0	0	0	0	0	0	
	HF	0	0	0	5,892,149	18,879,346	(12,987,197)	Plan recognizes interdepartmental charges later in the year
EXP Total		26,507,285	29,407,305	(2,900,020)	297,024,113	314,878,591	(17,854,478)	
REV	BC	73,333	169,730	96,397	586,668	710,477	123,809	Public Safety Fee
	BD	2,452,326	1,979,380	(472,946)	16,842,182	10,502,158	(6,340,024)	Delay in full aging payment cycle as fee was implemented in January and not November 1st.
	BE	0	706	706	6,000	6,288	288	
	BF	0	0	0	33,070	49,511	16,441	Recovery from prior year centralized in BU
	BH	1,956,876	424,671	(1,532,205)	15,654,996	10,493,027	(5,161,969)	Delay in posting Ambulance Fees
	BJ	0	0	0	1,779,000	423,476	(1,355,524)	Plan recognizes interdepartmental revenue charges later in the year
	BO	0	0	0	8,937,883	4,468,942	(4,468,942)	Half year pilot booting
	BW	0	0	0	200,000	(12,301)	(212,301)	Reversal of 2016 year-end accrual
	FA	0	24,735	24,735	532,300	337,582	(194,718)	Delay in posting Federal Aid
	IF	0	0	0	0	0	0	
	SA	0	79,340	79,340	294,500	256,015	(38,485)	Delay in posting State Aid
	TL	0	0	0	359,106,917	359,105,079	(1,838)	
	TX	2,038,000	2,060,328	22,328	16,304,000	14,531,778	(1,772,222)	Delay in posting
REV Total		6,520,535	4,738,890	(1,781,646)	420,277,516	400,872,032	(19,405,484)	

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SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,544,507	7,054,184	10,142,888	401,619
	AB - FRINGE BENEFITS	9,039,199	6,470,046	8,725,135	314,064
	BB - EQUIPMENT	36,761	7,791	36,761	0
	DD - GENERAL EXPENSES	122,671	110,782	122,671	0
	DE - CONTRACTUAL SERVICES	64,213,265	59,590,028	64,213,265	0
	DF - UTILITY COSTS	8,775,000	2,959,875	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	394,000	538,500	0
EXP Total		141,114,057	89,617,282	140,398,374	715,683
REV	AA - OPENING FUND BALANCE	23,240,362	0	22,476,824	(763,538)
	BC - PERMITS & LICENSES	1,500,000	857,490	1,500,000	0
	BE - INVEST INCOME	100,000	187,782	187,782	87,782
	BF - RENTS & RECOVERIES	10,060,000	3,799,195	8,342,131	(1,717,869)
	BH - DEPT REVENUES	1,482,000	868,562	1,948,071	466,071
	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	105,572,000	105,572,000	1,140,305
REV Total		141,114,057	111,356,595	140,398,374	(715,683)

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation	
EXP	AA	890,469	808,141	82,328	7,890,122	7,054,184	835,938	Current obligation reflects a delay in transfer of employees from the GEN fund to SSW fund. A journal entry will be posted by year-end	
	AB	583,646	581,039	2,607	6,577,139	6,470,046	107,093		
	BB	0	0	0	13,000	7,791	5,209		Delay in spending
	DD	0	3,783	(3,783)	121,174	110,782	10,392		Delay in spending
	DE	100,000	(8)	100,008	61,693,375	59,590,028	2,103,347		Encumbrance of Suez contract was less than what was budgeted
	DF	270,000	436,899	(166,899)	7,434,380	2,959,875	4,474,505		Current obligation reflects reversal of 2016 year-end accrual
	FF	0	0	0	4,625,772	2,120,751	2,505,021		
	GG	0	0	0	6,815,000	5,531,062	1,283,938		
	HH	7,288,856	0	7,288,856	7,288,856	5,378,765	1,910,091		
	OO	0	(17,000)	17,000	0	394,000	(394,000)		
EXP Total		9,132,971	1,812,854	7,320,117	102,458,818	89,617,282	12,841,536		
REV	AA	0	0	0	0	0	0		
REV	BC	182,000	141,352	(40,648)	912,750	857,490	(55,260)	Verification of Permits & Connections and Sewage Connections are trending slightly below plan. Industrial Permit revenues are out performing the plan	
	BE	9,000	39,155	30,155	63,000	187,782	124,782	Investment income is trending higher than plan	
	BF	812,000	744,698	(67,302)	6,479,000	3,799,195	(2,679,805)	Delay in payment. Plan did not reflect actual timing of invoice processing from Suez which determines recovery.	
	BH	0	216,400	216,400	890,213	868,562	(21,651)	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	62,012,000	62,012,000	51,000,000	105,572,000	54,572,000	Plan delayed transfer	
REV Total		1,003,000	63,153,605	62,150,605	59,344,963	111,356,595	52,011,632		

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AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	288,835	129,427	193,927	94,908
	DD - GENERAL EXPENSES	11,300	2,025	11,300	-
	DE - CONTRACTUAL SERVICES	50,000	-	50,000	-
EXP Total		350,135	131,452	255,227	94,908

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	22,218	15,000	7,218	193,297	129,427	63,870	Budgeted employees not hired yet
	DD	840	897	(57)	7,900	2,025	5,875	Delay in spending
	DE	5,000	0	5,000	30,000	0	30,000	Delay in spending
EXP Total		28,058	15,897	12,161	231,197	131,452	99,745	

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AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,390,050	1,560,377	2,340,739	49,311
	DD - GENERAL EXPENSES	41,331	26,156	41,331	0
EXP Total		2,431,381	1,586,533	2,382,070	49,311

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	178,485	175,172	3,313	1,594,380	1,560,377	34,003	
	DD	100	1,081	(981)	25,342	26,156	(814)	
EXP Total		178,585	176,252	2,333	1,619,722	1,586,533	33,189	

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AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,591,930	5,900,795	8,857,471	734,459
	DD - GENERAL EXPENSES	303,251	69,694	303,251	0
	DE - CONTRACTUAL SERVICES	756,264	349,841	756,264	0
EXP Total		10,651,445	6,320,330	9,916,986	734,459
REV	BH - DEPT REVENUES	42,673,896	24,491,648	42,673,896	0
REV Total		42,673,896	24,491,648	42,673,896	0

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	721,065	654,092	66,973	6,390,552	5,900,795	489,757	Mainly due to Full-time vacancies
	DD	1,000	1,413	(413)	283,483	69,694	213,789	Disclosure notice mailing not yet posted partially offset by Miscellaneous supplies and expenses
	DE	68,662	53,187	15,475	485,199	349,841	135,358	Lag in vendor fees posting
EXP Total		790,727	708,692	82,035	7,159,234	6,320,330	838,904	
REV	BH	3,778,581	5,168,603	1,390,022	24,615,474	24,491,648	(123,826)	
REV Total		3,778,581	5,168,603	1,390,022	24,615,474	24,491,648	(123,826)	

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AT - COUNTY ATTORNEY

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,228,230	5,283,765	7,618,230	610,000
	BB - EQUIPMENT	14,499	300	14,499	0
	DD - GENERAL EXPENSES	605,108	394,521	605,108	(0)
	DE - CONTRACTUAL SERVICES	5,171,310	2,583,420	5,171,310	0
EXP Total		14,019,147	8,262,007	13,409,147	610,000
REV	BD - FINES & FORFEITS	610,000	279,183	610,000	0
	BF - RENTS & RECOVERIES	745,000	438,857	775,278	30,278
	BH - DEPT REVENUES	10,200,000	855,447	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	1,573,487	2,706,067	(9,969,722)

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	622,080	662,889	(40,809)	5,559,694	5,283,765	275,929	High rate of turnover and one termination led to high Terminal Leave expenses in August
	BB	0	0	0	1,500	300	1,200	
	DD	60,835	66,663	(5,828)	379,469	394,521	(15,052)	Miscellaneous Expenses were higher than planned but was partially offset by less Investigative Expenses
	DE	900,000	50,385	849,615	4,259,141	2,583,420	1,675,721	Contracts are moving through the approval process slowly
EXP Total		1,582,915	779,937	802,978	10,199,804	8,262,007	1,937,797	
REV	BD	50,000	35,100	(14,900)	415,000	279,183	(135,817)	Lesser amount of properties being seized and auctioned to this point.
	BF	28,392	60,304	31,912	322,136	438,857	116,721	Stronger than historical performance of PD Vehicle Recovery
	BH	10,800	9,404	(1,396)	136,400	855,447	719,047	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		89,192	104,808	15,616	1,681,471	1,573,487	(107,984)	

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BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	816,835	2,053,057	3,081,265	(2,264,430)
	AB - FRINGE BENEFITS	25,321,272	4,566,908	23,808,074	1,513,198
	AC - WORKERS COMPENSATION	8,447,944	5,135,001	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	3,116,556	392,525	3,116,556	0
	HH - INTERFUND CHARGES	27,484,271	21,410,310	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	7,406,468	26,211,909	25,467
EXP Total		476,685,303	44,589,856	476,710,565	(25,262)
REV	AA - OPENING FUND BALANCE	0	0	36,416,156	36,416,156
	BD - FINES & FORFEITS	900,000	518,065	900,000	0
	BF - RENTS & RECOVERIES	5,500,500	1,310,062	2,026,613	(3,473,887)
	BG - REVENUE OFFSET TO EXPENSE	13,800,000	4,938,234	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	7,261,104	40,883,256	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	43,627	92,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	732,200	126,912	732,200	0
	TA - SALES TAX COUNTYWIDE	1,054,394,190	472,895,821	1,061,637,841	7,243,651
	TB - SALES TAX PART COUNTY	88,097,286	47,378,283	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	1,032,341	2,511,262	0
REV Total		1,336,005,874	656,111,660	1,381,165,048	45,159,174

EXP/REV	CC	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	10	AA	226,823	192,529	34,294	3,607,313	2,053,057	1,554,256	Primarily due to reversal of Terminal Leave Expense accrual for NHCC
		AB	703,610	605,613	97,997	4,624,780	4,566,908	57,872	Primarily due to less Medicare reimbursement expense than planned for, partially offset by Flex Benefit contract being encumbered sooner than planned
		AC	481,000	984,853	(503,853)	3,971,000	5,135,001	(1,164,001)	Expenditures for Indemnity and D-Pay are trending higher than planned for at this point in time in non-uniformed departments
		DD	440	0	440	71,940	78,154	(6,214)	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	16,678,000	0	16,678,000	33,356,000	4,993,492	28,362,508	Delay in the processing of payments for certain town(s)
		HF	0	0	0	904,139	392,525	511,614	
		HH	15,000,000	14,717,666	282,334	22,277,200	21,410,310	866,890	Lower than anticipated NHCC debt
		JA	0	0	0	0	(3,087,596)	3,087,596	No Plan, No budget
		OO	800,000	797,155	2,845	16,987,376	7,406,468	9,580,908	Reversal of Resident Tuition and FIT prior year accrual and delay in payments
EXP Total			33,889,873	17,297,816	16,592,057	87,329,748	44,589,856	42,739,892	
REV		BD	40,100	41,603	1,503	411,200	518,065	106,865	Higher collections of fines than planned for, partially offset by less forfeited bail collections
		BF	250,000	26,619	(223,381)	1,391,250	1,310,062	(81,188)	Primarily Attributable to higher recoveries from prior years
		BG	0	2,123,365	2,123,365	4,700,000	4,938,234	238,234	Tuition bill balances are starting to be paid by certain towns
		BJ	0	0	0	12,900,000	49,943,250	37,043,250	Interdepartmental Revenue received sooner than planned for
		BO	0	0	0	13,154,352	11,400,470	(1,753,882)	Delay in the receipt of some PILOTS
		BW	0	311,239	311,239	7,500,000	7,261,104	(238,896)	Delay in the receipt of Interfund Revenue, partially offset by earlier receipt of OTB Reimbursement
		FA	0	0	0	45,000	43,627	(1,373)	
		SA	60,000	1,693	(58,307)	176,000	126,912	(49,088)	Delay in receiving State Reimbursement for Indigent Legal Services
		TA	70,000,000	69,787,605	(212,395)	470,000,000	472,895,821	2,895,821	Sales tax trending higher than planned
		TB	6,750,000	7,117,381	367,381	47,598,583	47,378,283	(220,300)	The Monthly Plan incorrectly allocated the prior year deferral amount in June when usually the entry is made in month 13.
		TL	0	0	0	57,628,750	59,263,492	1,634,742	Property Tax Allocation posted earlier than anticipated
		TO	327,600	242,756	(84,844)	1,275,650	1,032,341	(243,309)	OTB revenue currently trending less than anticipated
REV Total			77,427,700	79,652,261	2,224,561	616,780,785	656,111,660	39,330,875	

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CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,951,835	1,186,653	1,831,249	120,586
	BB - EQUIPMENT	11,223	2,979	11,223	0
	DD - GENERAL EXPENSES	14,912	7,322	14,912	0
EXP Total		1,977,970	1,196,954	1,857,384	120,586
REV	BC - PERMITS & LICENSES	5,425,050	3,789,200	5,425,050	0
	BD - FINES & FORFEITS	400,000	499,409	600,000	200,000
	BF - RENTS & RECOVERIES	0	139	139	139
	BH - DEPT REVENUES	200	246	246	46
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	15,339	45,000	0
REV Total		5,870,250	4,304,333	6,070,435	200,185

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	145,674	132,659	13,015	1,321,459	1,186,653	134,806	Variance due to PT vacancy
	BB	0	0	0	11,223	2,979	8,244	Delay in spending
	DD	919	2,313	(1,394)	11,310	7,322	3,988	Delay in spending
EXP Total		146,593	134,972	11,621	1,343,992	1,196,954	147,038	
REV	BC	435,000	383,940	(51,060)	3,660,750	3,789,200	128,450	Weights and Measures fees and Licensing performing better than planned partially offset by health club licensing fees
	BD	40,000	100,625	60,625	323,060	499,409	176,349	Number of fines issued higher than expected
	BF	0	0	0	139	139	0	Misc. Receipts performing better than planned for at this time
	BH	20	52	32	154	246	92	Misc. Receipts performing better than planned for at this time
	SA	15,000	0	(15,000)	30,000	15,339	(14,661)	State Aid being provided later than anticipated
REV Total SA		490,020	484,617	(5,403)	4,014,103	4,304,333	290,230	

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CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	116,148,423	76,349,950	118,735,927	(2,587,504)
	AC - WORKERS COMPENSATION	9,056,359	4,466,335	9,056,359	0
	BB - EQUIPMENT	32,608	8,228	32,608	0
	DD - GENERAL EXPENSES	3,241,437	2,584,315	3,241,437	0
	DE - CONTRACTUAL SERVICES	27,133,589	25,537,588	27,133,589	0
	DF - UTILITY COSTS	1,790,912	1,460,009	1,790,912	0
EXP Total		157,403,328	110,406,425	159,990,832	(2,587,504)
REV	BD - FINES & FORFEITS	13,000	19,541	20,000	7,000
	BF - RENTS & RECOVERIES	4,838,052	6,390,395	5,134,600	296,548
	BG - REVENUE OFFSET TO EXPENSE	300,000	100,000	300,000	0
	BH - DEPT REVENUES	2,250,000	1,610,156	2,630,000	380,000
	BJ - INTERDEPT REVENUES	150,000	35,785	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,357,875	808,257	4,168,597	(189,279)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,000	53,247	55,000	0
REV Total		11,963,927	9,017,381	12,458,196	494,269

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	8,778,756	8,954,852	(176,096)	76,750,943	76,349,950	400,993	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.
	AC	821,363	563,466	257,897	6,570,904	4,466,335	2,104,569	Lower number of claims for scheduled loss payments than planned for
	BB	2,258	0	2,258	19,706	8,228	11,478	Delay in spending
	DD	238,229	333,004	(94,775)	2,301,504	2,584,315	(282,811)	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	1,932,388	(369,733)	10,944,915	25,537,588	(14,592,673)	Primarily due to higher spending on Contractual Services for Medical/Psychiatric Services than planned for
	DF	149,204	661,239	(512,035)	1,044,889	1,460,009	(415,120)	Utilities expenses are higher than the plan
EXP Total		11,552,465	12,444,949	(892,484)	97,632,861	110,406,425	(12,773,564)	
REV	BD	0	1,737	1,737	4,400	19,541	15,141	More revenue collected from fines than planned for
	BF	0	413	413	0	6,390,395	6,390,395	Primarily due to a clerical error that occurred when the department was attempting to disencumber funds that resulted in supplemental appropriation
	BG	0	0	0	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	190,462	(4,434)	1,420,416	1,610,156	189,740	Primarily due to a Journal Entry correcting subobject code
	BJ	0	7,309	7,309	100,000	35,785	(64,215)	Less Interdepartmental Chargeback Revenue claimed than planned for at this point in time
	FA	300,656	164,505	(136,151)	2,104,592	808,257	(1,296,335)	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	7,309	7,309	27,500	53,247	25,747	More reimbursements received for housing and transporting State Ready Inmates and Parole Violators than planned for at this point in time
REV Total		495,552	371,734	(123,818)	3,806,908	9,017,381	5,210,473	

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CE - COUNTY EXECUTIVE

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,009,333	1,244,800	2,009,333	0
	DD - GENERAL EXPENSES	80,000	46,399	80,000	0
	DE - CONTRACTUAL SERVICES	215,000	215,000	215,000	0
EXP Total		2,304,333	1,506,198	2,304,333	0
REV	BF - RENTS & RECOVERIES	0	4,170	4,170	4,170
REV Total		0	4,170	4,170	4,170

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	153,195	122,952	30,243	1,352,661	1,244,800	107,861	Full time, Part-time and Seasonal vacancies
	DD	5,000	271	4,729	56,450	46,399	10,051	Lower than expected purchases of miscellaneous expenses
	DE	0	0	0	215,000	215,000	0	
EXP Total		158,195	123,223	34,972	1,624,111	1,506,198	117,913	

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CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,353,022	1,409,806	2,158,379	194,643
	DD - GENERAL EXPENSES	1,162,494	736,176	1,162,494	0
EXP Total		3,515,516	2,145,983	3,320,873	194,643
REV	BJ - INTERDEPT REVENUES	539,428	15,947	539,428	0
REV Total		539,428	15,947	539,428	0

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	171,439	159,231	12,208	1,591,028	1,409,806	181,222	Surplus due due vacancy and partial pay.
	DD	119,160	(250)	119,410	861,660	736,176	125,484	
EXP Total		290,599	158,981	131,618	2,452,688	2,145,983	306,706	
REV	BJ	0	0	0	200,000	15,947	(184,053)	Delay in posting of Interdepartmental revenues and expenses
REV Total		0	0	0	200,000	15,947	(184,053)	

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CL - COUNTY CLERK

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,610,211	3,397,630	5,369,241	240,970
	BB - EQUIPMENT	50,000	4,311	50,000	0
	DD - GENERAL EXPENSES	215,000	170,476	215,000	0
	DE - CONTRACTUAL SERVICES	505,000	410,728	580,000	(75,000)
EXP Total		6,380,211	3,983,145	6,214,241	165,970
REV	BD - FINES & FORFEITS	44,000	62,299	62,299	18,299
	BF - RENTS & RECOVERIES	2,000	125,811	125,811	123,811
	BH - DEPT REVENUES	51,332,400	33,189,900	53,832,400	2,500,000
REV Total		51,378,400	33,378,010	54,020,510	2,642,110

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	446,389	382,366	64,023	3,750,951	3,397,630	353,321	Mainly due to vacancies in Full-time and Part-time offset by Terminal Leave and Overtime
	BB	0	(5,734)	5,734	0	4,311	(4,311)	Miscellaneous Equipment spent earlier than planned
	DD	10,000	28,889	(18,889)	255,526	170,476	85,050	Timing of Postage Delivery partially offset by Miscellaneous Supplies and Expenses opening of new account with Grainger supplies fully encumbered
	DE	0	1,495	(1,495)	300,000	410,728	(110,728)	Earlier than expected contracts encumbrances including a non budget one
EXP Total		456,389	407,015	49,374	4,306,477	3,983,145	323,332	
REV	BD	3,300	16,700	13,400	26,400	62,299	35,899	Court fines trending higher than expected
	BF	0	118,549	118,549	0	125,811	125,811	Primarily attributable to prior years recoveries
	BH	3,799,624	4,408,203	608,579	28,194,596	33,189,900	4,995,304	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		3,802,924	4,543,452	740,528	28,220,996	33,378,010	5,157,014	

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CO - COUNTY COMPTROLLER

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,878,469	4,378,260	6,757,146	121,323
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	127,000	28,966	127,000	0
	DE - CONTRACTUAL SERVICES	883,000	93,000	883,000	0
EXP Total		7,893,469	4,500,226	7,772,146	121,323
REV	BF - RENTS & RECOVERIES	250,000	118	250,000	0
	BH - DEPT REVENUES	12,300	8,109	12,300	0
REV Total		262,300	8,227	262,300	0

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	520,785	498,202	22,583	4,622,889	4,378,260	244,630	Primarily due to full-time vacancies and less spending on part-time employees, overtime and comp time to cash than planned for at this point in time. Partially offset by higher expenses for seasonal employees.
	BB	2,500	0	2,500	5,000	0	5,000	Delay in spending
	DD	6,250	1,031	5,219	85,475	28,966	56,509	Primarily due to less spending on postage delivery and miscellaneous supplies than planned for
	DE	35,000	0	35,000	528,000	93,000	435,000	Primarily due to timing difference for the encumbrance of contracts
EXP Total		564,535	499,233	65,302	5,241,364	4,500,226	741,138	
REV	BF	0	0	0	0	118	118	Unplanned revenue received for lost and abandoned property
REV	BH	1,058	965	(93)	8,055	8,109	54	Slightly more Departmental Revenue collected for fees and COBRA admin fees than planned for
REV Total		1,058	965	(93)	8,055	8,227	172	

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CS - CIVIL SERVICE

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,362,298	3,148,916	4,657,070	705,228
	DD - GENERAL EXPENSES	443,446	77,318	443,446	0
	DE - CONTRACTUAL SERVICES	14,499	0	14,499	0
EXP Total		5,820,243	3,226,234	5,115,015	705,228
REV	BF - RENTS & RECOVERIES	106,235	51,267	106,235	0
	BH - DEPT REVENUES	1,592,400	270,692	1,592,400	0
REV Total		1,698,635	321,960	1,698,635	0

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	402,333	336,234	66,099	3,483,020	3,148,916	334,104	Full Time and Part time vacancies
	DD	1,000	4,460	(3,460)	229,356	77,318	152,038	State Portion of Exam Fees have not posted yet
EXP Total		403,333	340,695	62,638	3,712,376	3,226,234	486,142	
REV	BF	26,235	1,657	(24,578)	76,235	51,267	(24,968)	NHCC Reimbursement is less than anticipated
REV	BH	217,240	91,367	(125,873)	368,280	270,692	(97,588)	Anticipated August revenue significantly higher than actual
REV Total		243,475	93,024	(150,451)	444,515	321,960	(122,555)	

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CT - COURTS

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AB - FRINGE BENEFITS	1,251,891	666,096	1,238,801	13,090
EXP Total		1,251,891	666,096	1,238,801	13,090
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,095,151	208,019	1,095,151	0
REV Total		1,095,151	208,019	1,095,151	0

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	83,586	70,774	12,812	813,657	666,096	147,561	Variance from plan due to attrition
EXP Total		83,586	70,774	12,812	813,657	666,096	147,561	
REV	SA	0	208,019	208,019	234,733	208,019	(26,714)	Less state reimbursement due to lower than anticipated expenses
REV Total		0	208,019	208,019	234,733	208,019	(26,714)	

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DA - DISTRICT ATTORNEY

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	36,336,064	24,509,276	36,635,783	(299,719)
	BB - EQUIPMENT	65,500	47,285	65,500	(0)
	DD - GENERAL EXPENSES	948,000	811,599	948,000	0
	DE - CONTRACTUAL SERVICES	1,306,974	850,487	1,306,974	(0)
EXP Total		38,656,538	26,218,646	38,956,257	(299,719)
REV	BF - RENTS & RECOVERIES	0	50,346	50,346	50,346
	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	69,270	677,617	51,517

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,841,484	2,495,117	346,367	24,565,857	24,509,276	56,581	Greater than expected Overtime costs partially offset by salaries being posted to grants
	BB	8,000	0	8,000	36,500	47,285	(10,785)	Greater than anticipated Information technology spending for the year
	DD	66,100	66,768	(668)	625,200	811,599	(186,399)	Greater than anticipated Investigative Expenses and Miscellaneous Supplies Expenses
	DE	43,600	33,387	10,213	862,760	850,487	12,273	Less than anticipated Software Contract spending for the year
EXP Total		2,959,184	2,595,272	363,912	26,090,317	26,218,646	(128,329)	
REV	BF	0	4,329	4,329	0	50,346	50,346	Primarily attributable to prior years recoveries
	BH	0	0	0	1,200	1,171	(29)	Less than anticipated Investigation costs recovery for the year
	FA	0	0	0	17,500	17,753	253	
REV Total		0	4,329	4,329	18,700	69,270	50,570	

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EL - BOARD OF ELECTIONS

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,804,335	8,783,048	15,804,335	(0)
	BB - EQUIPMENT	76,000	42,953	76,000	0
	DD - GENERAL EXPENSES	2,676,655	678,647	2,676,655	0
	DE - CONTRACTUAL SERVICES	697,464	441,097	697,464	0
EXP Total		19,254,454	9,945,745	19,254,454	(0)
REV	BF - RENTS & RECOVERIES	120,000	126,500	126,500	6,500
	BH - DEPT REVENUES	70,000	24,545	70,000	0
REV Total		190,000	151,045	196,500	6,500

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,054,519	936,734	117,785	9,126,386	8,783,048	343,338	Primarily due to less spending on seasonal and part-time employees than planned for at this point in time
	BB	0	8,227	(8,227)	75,000	42,953	32,047	Delayed Spending
	DD	12,500	59,630	(47,130)	1,367,601	678,647	688,954	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		1,067,019	1,004,590	62,429	10,971,451	9,945,745	1,025,706	
REV	BF	0	67,800	67,800	0	126,500	126,500	Revenue from the rental of voting machines occurred sooner than planned for
	BH	30,000	3,368	(26,632)	60,000	24,545	(35,455)	Less revenue from Misc. Receipts than planned for at this time
REV Total		30,000	71,168	41,168	60,000	151,045	91,045	

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EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	797,073	629,614	741,112	55,961
	DD - GENERAL EXPENSES	4,834	4,831	4,834	0
EXP Total		801,907	634,446	745,946	55,961
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	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	(9,015)	62,745	(71,760)	506,068	629,614	(123,546)	Due to the Transfer of two employees to the grant fund
	DD	300	0	300	6,692	4,831	1,861	
EXP Total		(8,715)	62,745	(71,460)	512,760	634,446	(121,686)	

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FB - FRINGE BENEFIT

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AB - FRINGE BENEFITS	229,261,935	176,546,035	231,926,870	(2,664,935)
EXP Total		229,261,935	176,546,035	231,926,870	(2,664,935)
REV	BF - RENTS & RECOVERIES	0	14,943	14,943	14,943
	IF - INTERFUND TRANSFERS	8,000,000	0	8,000,000	0
REV Total		8,000,000	14,943	8,014,943	14,943

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	13,496,794	13,298,550	198,244	177,604,115	176,546,035	1,058,080	Lower than budgeted fringe costs in connection with vacancies
EXP Total		13,496,794	13,298,550	198,244	177,604,115	176,546,035	1,058,080	
REV	BF	0	458	458	0	14,943	14,943	Recoveries not planned for
REV Total		0	458	458	0	14,943	14,943	

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HE - HEALTH DEPARTMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,674,744	10,542,289	16,049,450	625,294
	BB - EQUIPMENT	68,629	42,573	68,629	0
	DD - GENERAL EXPENSES	889,417	483,590	889,417	0
	DE - CONTRACTUAL SERVICES	331,863	172,688	333,948	(2,085)
	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	102,553,980	134,500,000	0
EXP Total		162,821,181	120,771,665	162,197,972	623,209
REV	BC - PERMITS & LICENSES	5,939,750	4,365,943	5,939,750	0
	BD - FINES & FORFEITS	200,000	143,740	200,000	0
	BF - RENTS & RECOVERIES	200,000	267,533	250,532	50,532
	BH - DEPT REVENUES	3,039,900	3,153,791	3,602,588	562,688
	BW - INTERFUND REVENUE	57,516	1,227	57,516	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,857,500	32,252,780	71,857,500	0
REV Total		81,294,666	40,185,015	81,907,886	613,220

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,264,893	1,123,196	141,697	11,201,992	10,542,289	659,703	Variance primarily due to vacancies and grant chargebacks
	BB	0	33,921	(33,921)	50,631	42,573	8,058	Timing Difference
	DD	65,404	14,152	51,252	505,554	483,590	21,964	Timing Difference
	DE	13,266	0	13,266	234,699	172,688	62,011	Timing Difference
	DG	0	0	0	5,000,000	5,000,000	0	
	HF	151,236	0	151,236	2,987,454	1,976,544	1,010,910	Delay in recording Interdepartmental Charges
	PP	2,812,000	2,289,450	522,550	111,547,900	102,553,980	8,993,920	Timing Difference
EXP Total		4,306,799	3,460,720	846,079	131,528,230	120,771,665	10,756,566	
REV	BC	524,641	661,641	137,000	3,968,600	4,365,943	397,343	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	41,270	31,270	111,850	143,740	31,890	Timing Difference
	BF	15,000	50,501	35,501	134,019	267,533	133,514	Variance primarily due to rate reductions determined by New York State Education Department resulting in increased vendor recoveries
	BH	155,850	635,450	479,600	1,976,690	3,153,791	1,177,101	August monthly variance due to receipt of 2016 accrual; Medicaid fees collected by new vendor; YTD variance is timing difference in collection of Preschool Medicaid fees and receipt of additional 2016 Medicaid billings
	BW	800	0	(800)	800	1,227	427	
	SA	13,341,000	1,004,794	(12,336,206)	55,889,578	32,252,780	(23,636,798)	August monthly variance due to delayed posting of August voucher; YTD variance is timing difference
REV Total		14,047,291	2,393,656	(11,653,636)	62,081,537	40,185,015	(21,896,522)	

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HI - HOUSING & COMMUNITY DEVELOPMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	839,590	537,716	807,184	32,406
EXP Total		839,590	537,716	807,184	32,406
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	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	64,049	61,282	2,768	562,180	537,716	24,464	
EXP Total	DD	64,049	61,282	2,768	562,180	537,716	24,464	
REV	FA	67,900	0	(67,900)	67,900	77,759	9,859	Reimbursement of 1st (Q) Homeless Intervention & Emergency placement program
	SA	0	0	0	0	(10,404)	(10,404)	Decrease to an existing accounts receivable invoice already on file
REV Total		67,900	0	(67,900)	67,900	67,355	(545)	

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HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	546,878	367,976	528,125	18,753
	DD - GENERAL EXPENSES	5,450	3,842	5,450	0
EXP Total		552,328	371,818	533,575	18,753

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	40,122	36,245	3,877	376,563	367,976	8,587	Primarily attributable to current full-time vacancy
	DD	0	0	0	5,150	3,842	1,308	Delay in spending
EXP Total		40,122	36,245	3,877	381,713	371,818	9,896	

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HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,805,162	3,516,706	4,384,982	420,180
	BB - EQUIPMENT	19,000	375	19,000	0
	DD - GENERAL EXPENSES	1,025,134	378,684	1,025,134	0
	DE - CONTRACTUAL SERVICES	26,650,035	21,836,519	26,650,035	0
	HF - INTER-DEPARTMENTAL CHARGES	2,524,951	941,447	2,524,951	0
EXP Total		35,024,282	26,673,731	34,604,102	420,180
REV	BD - FINES & FORFEITS	19,000	12,315	19,000	0
	BF - RENTS & RECOVERIES	38,941	1,087,838	1,087,838	1,048,897
	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	3,581,125	10,482,522	0
REV Total		16,811,417	4,889,424	17,860,314	1,048,897

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	421,366	368,134	53,232	3,782,028	3,516,706	265,322	Primarily due to full-time vacancies, partially offset by higher Terminal Leave expenses
	BB	0	0	0	9,500	375	9,125	Delayed spending
	DD	72,814	3,319	69,495	645,382	378,684	266,698	Primarily due to the reversal of 2016 expense accrual for Court Remands and less Travel Expense, partially offset by higher expenses for Membership and referee Fees than planned for
	DE	0	1,108,449	(1,108,449)	26,077,232	21,836,519	4,240,713	YTD delay in encumbrances and reversal of prior year accrual
	HF	0	0	0	0	941,447	(941,447)	Reversal of 2016 accrual
EXP Total		494,180	1,479,902	(985,722)	30,514,142	26,673,731	3,840,411	
REV	BD	850	1,665	815	8,375	12,315	3,940	More revenue collected from the Handicapped Parking Fine Surcharge
	BF	0	0	0	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	0	0	0	550,000	50,000	(500,000)	Plan should reflect this amount in month 13
	FA	275,000	0	(275,000)	1,533,000	158,146	(1,374,854)	Current Obligation represents the reversal of 2016 Year End Accrual
	SA	650,000	3,134,254	2,484,254	4,035,000	3,581,125	(453,875)	Current Obligation represents the reversal of 2016 Year End Accrual
REV Total		925,850	3,135,919	2,210,069	6,233,325	4,889,424	(1,343,901)	

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IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,059,669	6,176,918	8,043,930	15,739
	BB - EQUIPMENT	150,000	147,694	150,000	0
	DD - GENERAL EXPENSES	427,431	240,102	427,431	0
	DE - CONTRACTUAL SERVICES	13,633,987	6,926,226	13,633,987	(0)
	DF - UTILITY COSTS	3,854,170	2,201,044	3,854,170	0
EXP Total		26,125,257	15,691,985	26,109,518	15,739
REV	BF - RENTS & RECOVERIES	0	85,906	85,906	85,906
	BH - DEPT REVENUES	0	1,327	1,327	1,327
	BJ - INTERDEPT REVENUES	8,654,207	468,279	8,654,207	0
	BW - INTERFUND REVENUE	179,038	(46,198)	179,038	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	255,000	255,000
REV Total		8,833,245	509,313	9,175,478	342,233

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	623,561	774,056	(150,495)	5,612,129	6,176,918	(564,790)	Delay in posting capital charge backs
	BB	0	0	0	0	147,694	(147,694)	Greater than anticipated spending in Equipment
	DD	26,000	38,436	(12,436)	304,708	240,102	64,606	Delay in spending of Information Tech Supplies
	DE	900,000	106,966	793,034	11,095,384	6,926,226	4,169,158	YTD reflects lower spending compared to plan in Software contracts
	DF	325,000	603,422	(278,422)	2,600,000	2,201,044	398,956	Delay in spending of Utilities
EXP Total		1,874,561	1,522,880	351,681	19,612,221	15,691,985	3,920,236	
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	951	951	0	1,327	1,327	Unbudgeted Departmental Revenue
	BJ	0	0	0	0	468,279	468,279	Plan recognizes Interdepartmental Revenue later in the year
	BW	0	49,607	49,607	0	(46,198)	(46,198)	Current Obligation reflects 2016 year-end accrual reversal
REV Total		0	50,558	50,558	0	509,313	509,313	

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LE - COUNTY LEGISLATURE

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,195,796	3,822,425	5,764,028	431,768
	BB - EQUIPMENT	66,560	25,352	66,560	0
	DD - GENERAL EXPENSES	2,098,022	1,517,515	2,098,022	0
	DE - CONTRACTUAL SERVICES	882,000	805,000	882,000	0
EXP Total		9,242,378	6,170,291	8,810,610	431,768
REV	BF - RENTS & RECOVERIES	0	20	0	0
REV Total		0	20	0	0

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	522,751	440,418	82,333	4,348,158	3,822,425	525,733	Full-time vacancies
	BB	0	0	0	46,500	25,352	21,148	Delayed spending for the Clerk of the Legislature
	DD	35,391	45,411	(10,020)	1,547,833	1,517,515	30,318	Lower than anticipated General Expenses for the Clerk of the Legislature
	DE	0	0	0	855,000	805,000	50,000	Mostly due to lower than anticipated Contractual Expenses for Majority Legislature
EXP Total		558,142	485,828	72,314	6,797,491	6,170,291	627,200	
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	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	347,222	223,877	327,832	19,390
	DD - GENERAL EXPENSES	3,963	967	3,963	0
	DE - CONTRACTUAL SERVICES	386,640	369,900	386,640	0
EXP Total		737,825	594,744	718,435	19,390

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	26,301	23,983	2,318	234,133	223,877	10,256	
	DD	500	0	500	2,100	967	1,133	
	DE	30,000	11,900	18,100	233,000	369,900	(136,900)	Lower case load for August, but trending higher than plan overall
EXP Total		56,801	35,883	20,918	469,233	594,744	(125,511)	

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MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	483,855	255,355	409,018	74,837
	DD - GENERAL EXPENSES	25,000	9,134	25,000	0
	DE - CONTRACTUAL SERVICES	17,000	0	17,000	0
EXP Total		525,855	264,489	451,018	74,837

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	36,858	28,278	8,580	328,551	255,355	73,196	Primarily due to a delay in hiring Part-Time employees and less Terminal Leave expense than planned
	DD	8,300	4,327	3,973	20,300	9,134	11,166	Delay in spending
	DE	0	0	0	9,000	0	9,000	Delay in spending
EXP Total		45,158	32,605	12,554	357,851	264,489	93,362	

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ME - MEDICAL EXAMINER

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,651,789	4,930,943	7,482,937	168,852
	BB - EQUIPMENT	38,744	(3,847)	38,744	0
	DD - GENERAL EXPENSES	665,059	543,646	665,059	0
	DE - CONTRACTUAL SERVICES	40,953	36,620	40,953	0
EXP Total		8,396,545	5,507,361	8,227,693	168,852
REV	BF - RENTS & RECOVERIES	0	4,272	4,272	4,272
	BH - DEPT REVENUES	25,000	17,709	25,000	0
REV Total		25,000	21,981	29,272	4,272

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	580,802	564,295	16,507	5,101,861	4,930,943	170,918	Vacancies and salary savings
	BB	2,498	0	2,498	23,999	(3,847)	27,846	Timing difference in August; YTD current obligation reflects transfer of equipment expense to the Grant Fund
	DD	24,280	7,798	16,482	554,216	543,646	10,570	Timing difference
	DE	0	35,000	(35,000)	40,953	36,620	4,333	Timing difference
EXP Total		607,580	607,093	487	5,721,029	5,507,361	213,668	
REV	BF	0	3,614	3,614	0	4,272	4,272	Recoveries from prior year encumbrances
	BH	0	3,164	3,164	13,900	17,709	3,809	Timing difference
REV Total		0	6,778	6,778	13,900	21,981	8,081	

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PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	593,925	350,677	542,343	51,582
	DD - GENERAL EXPENSES	3,354	1,267	3,354	0
	DE - CONTRACTUAL SERVICES	7,250	0	7,250	0
EXP Total		604,529	351,945	552,947	51,582
REV	BH - DEPT REVENUES	250,000	368,048	432,302	182,302
REV Total		250,000	368,048	432,302	182,302

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	45,199	39,730	5,469	396,150	350,677	45,473	Primarily due to a delay in hiring Part-Time employees
	DD	375	0	375	2,907	1,267	1,640	Delay in spending
	DE	0	0	0	7,250	0	7,250	Delay in spending
EXP Total		45,574	39,730	5,844	406,307	351,945	54,362	
REV	BH	0	21,426	21,426	125,000	368,048	243,048	More Departmental Revenue collected than planned due to one large estate
REV Total		0	21,426	21,426	125,000	368,048	243,048	

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PB - PROBATION

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,230,542	11,261,482	17,015,287	215,255
	BB - EQUIPMENT	36,041	13,873	36,041	0
	DD - GENERAL EXPENSES	288,160	185,708	288,160	0
	DE - CONTRACTUAL SERVICES	557,572	122,517	557,572	0
	DF - UTILITY COSTS	500	0	0	500
	HF - INTER-DEPARTMENTAL CHARGES	1,156,445	325,045	1,156,445	0
EXP Total		19,269,260	11,908,625	19,053,505	215,755
REV	BF - RENTS & RECOVERIES	0	37,784	37,784	37,784
	BH - DEPT REVENUES	1,534,000	932,544	1,534,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,000	36,669	55,000	25,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,266,609	2,241,706	5,266,609	0
REV Total		6,830,609	3,248,704	6,893,393	62,784

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,263,314	1,143,550	119,764	11,549,590	11,261,482	288,108	Savings resulting from vacancies partially offset by higher YTD overtime costs, Lag pay, and terminal pay
	BB	0	0	0	20,290	13,873	6,417	Delay in spending
	DD	26,378	24,042	2,336	196,708	185,708	11,000	Delay in spending
	DE	0	55,416	(55,416)	399,630	122,517	277,113	Delay in spending
	HF	0	40,061	(40,061)	289,112	325,045	(35,933)	
EXP Total		1,289,692	1,263,069	26,623	12,455,330	11,908,625	546,705	
REV	BF	0	0	0	0	37,784	37,784	Prior period grant chargeback
	BH	144,522	72,370	(72,152)	1,080,892	932,544	(148,348)	Timing difference in fee collections
	FA	1,166	1,478	312	17,328	36,669	19,341	Surplus resulting from GTSC Interlock Device Monitoring grant revenue
	SA	0	45	45	2,633,138	2,241,706	(391,432)	Timing difference in posting of 2nd. Quarter JDC grant payment
REV Total		145,688	73,893	(71,795)	3,731,358	3,248,704	(482,655)	

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PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	873,041	518,023	761,256	111,785
	DD - GENERAL EXPENSES	10,636	10,080	10,636	0
	DE - CONTRACTUAL SERVICES	11,599	0	11,599	0
EXP Total		895,276	528,103	783,491	111,785

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	73,989	57,557	16,432	587,234	518,023	69,211	There were fewer seasonal hours than the plan.
	DD	700	905	(205)	8,307	10,080	(1,773)	Miscellaneous expenses earlier than the plan
	DE	0	0	0	7,734	0	7,734	Delay in spending
EXP Total		74,689	58,462	16,227	603,275	528,103	75,172	

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PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	20,946,827	13,235,520	20,438,079	508,748
	BB - EQUIPMENT	426,301	391,444	426,301	0
	DD - GENERAL EXPENSES	2,030,206	1,267,661	2,030,206	0
	DE - CONTRACTUAL SERVICES	6,596,135	5,797,917	6,596,135	0
EXP Total		29,999,469	20,692,543	29,490,721	508,748
REV	BF - RENTS & RECOVERIES	2,207,262	1,192,306	2,324,466	117,204
	BG - REVENUE OFFSET TO EXPENSE	0	100	100	100
	BH - DEPT REVENUES	22,929,221	16,606,188	22,929,221	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	0	0	(100,000)
	TX - SPECIAL TAXES	2,525,000	2,186,776	2,525,000	0
REV Total		27,761,483	19,985,370	27,778,787	17,304

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,843,318	2,276,106	567,212	14,465,725	13,235,520	1,230,205	Primarily attributable to current full-time vacancies and current favorable trending of seasonal and part-time employees
	BB	0	19,358	(19,358)	426,301	391,444	34,857	Delay in spending
	DD	4,032	100,822	(96,790)	2,023,723	1,267,661	756,062	Delay in spending
	DE	0	230,818	(230,818)	6,596,135	5,797,917	798,218	August obligation reflects greater than planned contractual services expenses while YTD still reflects a delay in spending compared to plan
EXP Total		2,847,350	2,627,105	220,246	23,511,884	20,692,543	2,819,341	
REV	BF	214,137	230,606	16,469	1,557,836	1,192,306	(365,530)	Primarily due to a timing difference for the collection of Landmark Properties rental revenue
	BG	0	25	25	75	100	25	
	BH	2,754,850	2,546,479	(208,371)	17,562,878	16,606,188	(956,690)	Primarily due to less revenue collected from the Golf Division than planned for at this point in time
	TX	0	480,131	480,131	0	2,186,776	2,186,776	Primarily due to a timing difference between plan and tax revenue collection
REV Total		2,968,987	3,257,241	288,254	19,120,789	19,985,370	864,581	

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PR - SHARED SERVICES

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,127,193	632,592	889,179	238,014
	DD - GENERAL EXPENSES	20,066	7,620	20,066	0
	DE - CONTRACTUAL SERVICES	25,166	15,500	25,166	0
EXP Total		1,172,425	655,712	934,411	238,014
REV	BF - RENTS & RECOVERIES	350,000	258,036	350,000	0
	BH - DEPT REVENUES	251,800	97,846	251,800	0
REV Total		601,800	355,882	601,800	0

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	74,635	56,365	18,270	796,635	632,592	164,043	Primarily attributable to 2 full-time vacancies
	DD	1,442	1,040	402	12,007	7,620	4,387	Timing difference
	DE	700	15,500	(14,800)	5,600	15,500	(9,900)	Timing difference
EXP Total		76,777	72,905	3,872	814,242	655,712	158,530	
REV	BF	29,000	1,531	(27,469)	207,200	258,036	50,836	Proceeds from online auctions vary per month based on type and quantity of items for sale. Currently outperforming the planned amount
	BH	20,100	13,550	(6,550)	140,450	97,846	(42,604)	Lower Online Vendor Registration Fees collected than planned at this point in time
REV Total		49,100	15,081	(34,019)	347,650	355,882	8,232	

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PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	34,573,794	23,078,267	32,294,449	2,279,345
	AB - FRINGE BENEFITS	0	(496,533)	0	0
	AC - WORKERS COMPENSATION	2,483,911	1,150,402	2,483,911	0
	BB - EQUIPMENT	85,127	15,000	85,127	0
	DD - GENERAL EXPENSES	8,037,272	4,438,751	7,788,272	249,000
	DE - CONTRACTUAL SERVICES	133,735,576	124,859,740	133,735,576	0
	DF - UTILITY COSTS	25,452,057	14,796,647	24,892,057	560,000
	HF - INTER-DEPARTMENTAL CHARGES	15,669,468	11,119,531	15,669,468	0
	MM - MASS TRANSPORTATION	43,699,392	37,783,779	43,699,392	0
	OO - OTHER EXPENSES	11,328,441	6,633,691	11,328,441	0
EXP Total		275,065,038	223,379,275	271,976,693	3,088,345
REV	BC - PERMITS & LICENSES	2,783,000	1,522,028	2,783,000	0
	BD - FINES & FORFEITS	1,000	0	1,000	0
	BF - RENTS & RECOVERIES	13,312,702	7,741,087	14,306,944	994,242
	BG - REVENUE OFFSET TO EXPENSE	300,000	150,676	300,000	0
	BH - DEPT REVENUES	49,883,869	22,504,086	50,825,892	942,023
	BJ - INTERDEPT REVENUES	14,536,457	359,946	14,536,457	0
	BW - INTERFUND REVENUE	6,158,274	493,922	6,162,363	4,089
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,879,000	0	6,879,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	68,935,200	34,108,418	68,935,200	0
REV Total		162,789,502	66,880,163	164,729,856	1,940,354

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,477,708	2,605,350	(127,642)	25,601,202	23,078,267	2,522,935	Delay in posting of Qtr. 2 backcharges offset by vacancies
	AB	0	0	0	0	(496,533)	496,533	Capital Backcharges posted, Plan recognizes backcharges in the Fringe Department
	AC	153,000	178,948	(25,948)	1,468,295	1,150,402	317,893	Medical expense was lower than plan and overall, Workers Compensation is trending lower than the plan
	BB	3,000	0	3,000	68,112	15,000	53,112	Delay in spending
	DD	205,100	505,386	(300,286)	5,029,242	4,438,751	590,491	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	1,492,000	4,069	1,487,931	129,830,200	124,859,740	4,970,460	Delay in Spending
	DF	852,500	5,596,763	(4,744,263)	16,686,225	14,796,647	1,889,578	LIPA bill for Aug 2017 - Jan 2018 posted earlier than plan
	HF	0	0	0	10,187,354	11,119,531	(932,177)	
	MM	29,511,100	32,348,331	(2,837,231)	37,842,496	37,783,779	58,717	Quarterly payment processed earlier than planned
	OO	0	0	0	9,224,615	6,633,691	2,590,924	Rent payment has not been made for Hempstead Parking
EXP Total		34,694,408	41,238,847	(6,544,439)	235,937,741	223,379,275	12,558,466	
REV	BC	205,200	556,262	351,062	1,466,932	1,522,028	55,096	Delayed posting for Cost of Construction. Road Opening fees are trending above plan
	BF	588,333	994,619	406,286	5,227,981	7,741,087	2,513,106	Current Obligation reflects a prior year accrual
	BG	26,000	27,529	1,529	172,000	150,676	(21,324)	
	BH	4,111,922	4,732,852	620,930	24,890,878	22,504,086	(2,386,792)	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	4,101	4,101	700,000	493,922	(206,078)	Current Obligation includes reversal of prior year accrual
	SA	16,664,450	16,996,300	331,850	33,378,900	34,108,418	729,518	Reimbursed expenditures started to come in earlier than plan
REV Total		21,595,905	23,311,663	1,715,758	69,390,512	66,880,163	(2,510,349)	

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RM - RECORDS MANAGEMENT

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	972,098	523,709	928,417	43,681
	BB - EQUIPMENT	280,000	123,575	280,000	0
	DD - GENERAL EXPENSES	60,500	56,801	60,500	0
	DE - CONTRACTUAL SERVICES	40,000	24,531	40,000	0
EXP Total		1,352,598	728,615	1,308,917	43,681
REV	BF - RENTS & RECOVERIES	0	1,922	1,922	1,922
REV Total		0	1,922	1,922	1,922

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	74,305	58,433	15,872	647,252	523,709	123,543	Vacancies in Full-time and Part-time positions as well as lower expenses for Seasonals offset by Overtime and supper money
	BB	0	25,988	(25,988)	0	123,575	(123,575)	Board Transfer executed to fund new equipment
	DD	10,000	0	10,000	150,500	56,801	93,699	Lower spending on Miscellaneous Supplies and Expenses partially offset by the opening of new account with Grainger supplies fully encumbered
	DE	0	6,050	(6,050)	0	24,531	(24,531)	Timing of contract encumbrances
EXP Total		84,305	90,471	(6,166)	797,752	728,615	69,137	
REV	BF	0	1,922	1,922	0	1,922	1,922	Attributable to recoveries from prior years
REV Total		0	1,922	1,922	0	1,922	1,922	

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SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	271,266	174,550	268,199	3,067
	DD - GENERAL EXPENSES	3,442	2,559	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		287,208	177,109	284,141	3,067
REV	BH - DEPT REVENUES	25,000	19,315	25,000	0
	BW - INTERFUND REVENUE	30,000	0	1,000	(29,000)
REV Total		55,000	19,315	26,000	(29,000)

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	20,492	20,267	225	181,209	174,550	6,659	
	DD	0	0	0	2,940	2,559	381	Slight delay in spending
	DE	2,000	0	2,000	9,000	0	9,000	Delay in spending
EXP Total		22,492	20,267	2,225	193,149	177,109	16,040	
REV	BH	1,500	11,430	9,930	14,500	19,315	4,815	Greater 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		1,500	11,430	9,930	29,500	19,315	(10,185)	

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SS - SOCIAL SERVICES

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	48,788,278	31,315,928	47,276,959	1,511,319
	BB - EQUIPMENT	20,298	4,155	20,298	0
	DD - GENERAL EXPENSES	728,875	574,416	728,875	0
	DE - CONTRACTUAL SERVICES	7,307,221	5,056,566	7,307,221	0
	HF - INTER-DEPARTMENTAL CHARGES	16,166,384	3,540,372	16,166,384	0
	SS - RECIPIENT GRANTS	59,900,000	33,989,129	53,850,000	6,050,000
	TT - PURCHASED SERVICES	67,583,171	51,083,894	67,833,171	(250,000)
	WW - EMERGENCY VENDOR PAYMENTS	48,275,000	33,915,952	47,275,000	1,000,000
	XX - MEDICAID	236,570,744	156,506,293	233,870,223	2,700,521
EXP Total		485,339,971	315,986,706	474,328,131	11,011,840
REV	BF - RENTS & RECOVERIES	800,000	2,527,711	2,527,711	1,727,711
	BH - DEPT REVENUES	16,583,180	7,864,197	16,583,180	0
	BJ - INTERDEPT REVENUES	203,374	82,076	203,374	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	113,652,074	45,822,736	111,092,518	(2,559,556)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	54,306,583	17,994,341	51,392,761	(2,913,822)
REV Total		185,545,211	74,291,061	181,799,544	(3,745,667)

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	3,769,308	3,560,504	208,804	32,794,120	31,315,928	1,478,192	Variance is primarily due to vacancies Delay in recording Interdepartmental Charges Currently projecting a surplus in the public assistance programs due to lower case loads 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	39,100	73,704	(34,604)	499,616	574,416	(74,800)	
	DE	500,000	428,367	71,633	4,933,341	5,056,566	(123,225)	
	HF	0	1,363	(1,363)	8,080,700	3,540,372	4,540,328	
	SS	4,835,000	4,298,535	536,465	39,190,500	33,989,129	5,201,371	
	TT	4,146,100	5,659,747	(1,513,647)	52,413,171	51,083,894	1,329,277	
	WW	1,069,400	2,389,861	(1,320,461)	40,131,640	33,915,952	6,215,688	
	XX	21,657,560	24,440,062	(2,782,502)	156,939,080	156,506,293	432,787	
EXP Total		36,016,468	40,852,144	(4,835,676)	334,991,768	315,986,706	19,005,062	
REV	BF	0	2,527,711	2,527,711	644,241	2,527,711	1,883,471	Recovery of prior year contracts
	BH	1,199,000	1,241,028	42,028	9,619,750	7,864,197	(1,755,553)	Reversal of prior year accrual
	BJ	0	34,115	34,115	100,000	82,076	(17,924)	Delay in recording Interdepartmental Charges
	FA	5,640,000	18,038,478	12,398,478	60,083,000	45,822,736	(14,260,264)	Reversal of prior year accrual
	SA	4,135,000	3,866,911	(268,089)	28,947,000	17,994,341	(10,952,659)	Reversal of prior year accrual
REV Total		10,974,000	25,708,243	14,734,243	99,393,991	74,291,061	(25,102,929)	

AUGUST 2017 MONTHLY FINANCIAL REPORT



TC - TAXI AND LIMOUSINE COMMISSION

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	480,543	290,875	452,998	27,545
	BB - EQUIPMENT	3,866	0	3,866	0
	DD - GENERAL EXPENSES	4,833	3,126	4,833	0
EXP Total		489,242	294,000	461,697	27,545
REV	BC - PERMITS & LICENSES	376,435	258,059	376,435	0
	BD - FINES & FORFEITS	350,000	1,322,001	1,500,000	1,150,000
REV Total		726,435	1,580,060	1,876,435	1,150,000

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	38,896	34,048	4,848	315,678	290,875	24,803	Variance due to FT vacancy
	BB	1,000	0	1,000	3,000	0	3,000	Delay in Spending
	DD	1,000	290	710	3,000	3,126	(126)	Spending on Office Supplies and Copy Paper higher than projected
EXP Total		40,896	34,338	6,558	321,678	294,000	27,678	
REV	BC	28,956	24,094	(4,862)	231,655	258,059	26,404	Higher than planned Licensing fees offset partially by lower Registration Fees
	BD	20,000	187,954	167,954	47,000	1,322,001	1,275,001	Revenue from Fees higher than anticipated.
REV Total		48,956	212,047	163,091	278,655	1,580,060	1,301,405	

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TR - COUNTY TREASURER

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,196,192	1,399,823	2,138,642	57,550
	BB - EQUIPMENT	1,933	1,173	1,933	0
	DD - GENERAL EXPENSES	398,375	260,414	398,375	0
	DE - CONTRACTUAL SERVICES	246,966	172,776	246,966	0
	OO - OTHER EXPENSES	75,000,000	15,452,070	52,749,468	22,250,532
EXP Total		77,843,466	17,286,256	55,535,384	22,308,082
REV	BA - INT PENALTY ON TAX	35,200,000	22,479,393	35,200,000	0
	BD - FINES & FORFEITS	20,000	2,280	20,000	0
	BE - INVEST INCOME	947,000	1,537,138	2,002,201	1,055,201
	BF - RENTS & RECOVERIES	0	207,908	207,908	207,908
	BH - DEPT REVENUES	1,819,797	411,974	1,762,550	(57,247)
	BQ - CAPITAL RESOURCES FOR DEBT	60,000,000	0	0	(60,000,000)
	TX - SPECIAL TAXES	2,659,000	1,735,807	2,744,617	85,617
REV Total		100,645,797	26,374,500	41,937,276	(58,708,521)

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	160,678	147,448	13,230	1,475,012	1,399,823	75,189	Mainly due to lower expenses in Overtime, and vacancy savings in all position types, partially offset by a one time Terminal Leave expense
	BB	0	0	0	1,000	1,173	(173)	Slightly higher expenses for Information Technology Equipment than planned for
	DD	9,700	4,264	5,436	358,942	260,414	98,528	Mainly due to delay in posting Advertising Expense Tax Lien and Miscellaneous Supplies and Expenses
	DE	0	1,889	(1,889)	115,000	172,776	(57,776)	Timing of encumbrances for Contractual Services for Collections
	OO	0	123,506	(123,506)	0	15,452,070	(15,452,070)	Other Suits and Damages encumbered earlier than planned for tax certification
EXP Total		170,378	277,107	(106,729)	1,949,954	17,286,256	(15,336,302)	
REV	BA	6,275,000	3,112,684	(3,162,316)	25,690,000	22,479,393	(3,210,607)	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	273,060	188,060	572,000	1,537,138	965,138	Hike on interest rates, started to show as of 1st quarter 2017
	BF	0	3,449	3,449	0	207,908	207,908	Mainly due to settlement reimbursement
	BH	29,000	29,421	421	803,706	411,974	(391,731)	Mainly due to timing on Miscellaneous Receipts and Fees partially offset by CT & Trust Fund Fee & CTF
	TX	408,300	209,288	(199,012)	1,553,200	1,735,807	182,607	Higher revenue than expected from Entertainment Tax Coliseum and Beach Concert
REV Total		6,797,300	3,627,902	(3,169,398)	28,638,906	26,374,500	(2,264,405)	

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TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,089,440	2,414,867	3,833,746	255,694
	BB - EQUIPMENT	9,376	3,040	9,376	0
	DD - GENERAL EXPENSES	212,669	168,790	212,669	0
	DE - CONTRACTUAL SERVICES	10,118,696	9,551,164	11,158,034	(1,039,338)
EXP Total		14,430,181	12,137,861	15,213,825	(783,644)
REV	BD - FINES & FORFEITS	63,945,315	44,396,094	67,607,893	3,662,578
	BF - RENTS & RECOVERIES	35,000	29,159	35,030	30
REV Total		63,980,315	44,425,253	67,642,923	3,662,608

EXP/REV	Obj Code	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	316,879	273,749	43,130	2,709,904	2,414,867	295,037	Lower than anticipated part time expense
	BB	0	0	0	5,562	3,040	2,522	Early purchase of Safety and Security Equipment offset by delayed spending of Office Furniture and IT Equipment
	DD	15,006	1,281	13,725	136,707	168,790	(32,083)	Early spending of Miscellaneous Supplies and Expenses
	DE	841,000	0	841,000	5,897,248	9,551,164	(3,653,916)	YTD reflects earlier contract encumbrance than originally planned.
	HF	0	0	0	0	0	0	
EXP Total	HF	1,172,885	275,031	897,854	8,749,421	12,137,861	(3,388,440)	
REV	BD	5,069,826	5,861,109	791,283	39,333,438	44,396,094	5,062,656	Increase due to higher than anticipated violations, additional cameras and faster collection of fines
	BF	2,900	3,731	831	20,300	29,159	8,859	
REV Total	BF	5,072,726	5,864,840	792,114	39,353,738	44,425,253	5,071,515	

AUGUST 2017 MONTHLY FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

EXP/REV	Object	2017 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	485,054	330,120	484,185	869
	DD - GENERAL EXPENSES	15,200	8,929	15,200	0
	DE - CONTRACTUAL SERVICES	2,000	0	2,000	0
EXP Total		502,254	339,049	501,385	869
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	AUG Plan	AUG Cur Oblig	AUG Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	35,748	35,829	(81)	330,335	330,120	215	Delay in spending of Educational and Training Supplies and Expense
	DD	0	0	0	11,000	8,929	2,071	
EXP Total		35,748	35,829	(81)	341,335	339,049	2,286	
REV	SA	0	0	0	59,703	0	(59,703)	Delay receiving State Aid
REV Total		0	0	0	59,703	0	(59,703)	

AUGUST 2017 MONTHLY FINANCIAL REPORT



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

Fund	Department	2017 Modified Budget	Current Obligation	August Projections	Variance
FCF	FC - FIRE COMMISSION	226,764	149,963	226,764	0
FCF Total		226,764	149,963	226,764	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	27,902	35,000	35,001	(7,099)
	AS - ASSESSMENT DEPARTMENT	66,408	71,831	71,831	(5,423)
	AT - COUNTY ATTORNEY	132,562	281,483	281,483	(148,921)
	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	32,256	(485)
	CL - COUNTY CLERK	65,234	110,192	110,192	(44,958)
	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	1,007,852	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	311,181	312,350	(71,671)
	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	63,058	(5,393)
	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	127,304	127,304	(11,126)
	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	130,891	(2,476)
	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	8,178,474	9,806,721	(1,441,283)
PDD	PD - POLICE DEPARTMENT	17,403,137	15,445,275	22,793,062	(5,389,925)
PDD Total		17,403,137	15,445,275	22,793,062	(5,389,925)
PDH	PD - POLICE DEPARTMENT	16,822,920	22,109,106	28,856,498	(12,033,578)
PDH Total		16,822,920	22,109,106	28,856,498	(12,033,578)
Grand Total		42,818,259	45,882,818	61,683,045	(18,864,786)

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2017 AA - SALARY, WAGES & FEES - OVERTIME

Fund	Department	2017 Modified Budget	Current Obligation	August Projections	Variance
FCF	FC - FIRE COMMISSION	2,198,006	998,440	2,198,006	0
FCF Total		2,198,006	998,440	2,198,006	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	452	(800)	452	0
	AS - ASSESSMENT DEPARTMENT	20,967	439	20,967	0
	AT - COUNTY ATTORNEY	10,000	1,549	10,000	0
	CA - OFFICE OF CONSUMER AFFAIRS	59,200	13,787	59,200	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	14,366,306	11,920,925	19,917,669	(5,551,363)
	CF - OFFICE OF CONSTITUENT AFFAIRS	56,100	22,584	56,100	0
	CL - COUNTY CLERK	65,000	48,200	73,152	(8,152)
	CO - COUNTY COMPTROLLER	41,372	12,832	22,133	19,239
	CS - CIVIL SERVICE	61,900	185	61,900	0
	DA - DISTRICT ATTORNEY	1,325,722	909,099	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	96,067	275,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	350	0	350	0
	IT - INFORMATION TECHNOLOGY	704,000	224,544	450,000	254,000
	ME - MEDICAL EXAMINER	73,453	58,719	73,453	0
	PA - PUBLIC ADMINISTRATOR	3,900	63	3,900	0
	PB - PROBATION	400,000	370,596	400,000	0
	PK - PARKS, RECREATION AND MUSEUMS	785,500	481,923	864,370	(78,870)
	PW - PUBLIC WORKS DEPARTMENT	5,338,500	1,960,126	3,059,157	2,279,343
	RM - RECORDS MANAGEMENT	35,000	30,296	48,497	(13,497)
	SS - SOCIAL SERVICES	1,722,490	1,269,365	1,892,490	(170,000)
	TC - TAXI & LIMOUSINE COMMISSION	5,500	0	5,500	0
	TR - COUNTY TREASURER	66,000	696	46,000	20,000
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	150,000	7,772	150,000	0
GEN Total		25,649,412	17,467,925	28,880,712	(3,231,300)
PDD	PD - POLICE DEPARTMENT	27,360,750	8,899,219	23,846,655	3,514,095
PDD Total		27,360,750	8,899,219	23,846,655	3,514,095
PDH	PD - POLICE DEPARTMENT	28,480,000	15,235,474	27,542,416	937,584
PDH Total		28,480,000	15,235,474	27,542,416	937,584
Grand Total		83,688,168	42,601,058	82,467,789	1,220,379

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2017 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

Fund	Department	2017 Modified Budget	Current Obligation	August 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	42,483,169	42,483,169	4,280
PDH Total		42,487,449	42,483,169	42,483,169	4,280
Grand Total		87,828,932	87,824,658	87,824,658	4,274

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2017 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2017 Modified Budget	Current Obligation	August 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	60,942,739	60,942,739	(659,496)
GEN Total		60,283,243	60,942,739	60,942,739	(659,496)
PDD	FB - FRINGE BENEFIT	1,830,771	1,829,489	1,829,489	1,282
PDD Total		1,830,771	1,829,489	1,829,489	1,282
PDH	FB - FRINGE BENEFIT	10,061,490	10,049,937	10,049,937	11,553
PDH Total		10,061,490	10,049,937	10,049,937	11,553
Grand Total		73,874,164	74,520,610	74,520,611	(646,447)

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2017 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2017 Modified Budget	Current Obligation	August Projections	Variance
FCF	FB - FRINGE BENEFIT	1,873,190	1,291,674	1,939,942	(66,752)
FCF Total		1,873,190	1,291,674	1,939,942	(66,752)
GEN	CT - COURTS	24,268	0	24,268	0
	FB - FRINGE BENEFIT	76,431,678	52,046,942	77,875,963	(1,444,285)
GEN Total		76,455,946	52,046,942	77,900,231	(1,444,285)
PDD	FB - FRINGE BENEFIT	33,962,629	23,675,848	36,304,356	(2,341,727)
PDD Total		33,962,629	23,675,848	36,304,356	(2,341,727)
PDH	FB - FRINGE BENEFIT	33,250,801	22,827,023	33,943,715	(692,914)
PDH Total		33,250,801	22,827,023	33,943,715	(692,914)
Grand Total		145,542,566	99,841,487	150,088,244	(4,545,678)

AUGUST 2017 MONTHLY FINANCIAL REPORT



2017 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2017 Modified Budget	Current Obligation	August Projections	Variance
FCF	FB - FRINGE BENEFIT	1,242,063	730,205	1,087,317	154,746
FCF Total		1,242,063	730,205	1,087,317	154,746
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	19,705,639	2,339,625	18,392,491	1,313,148
	CT - COURTS	1,003,472	567,761	1,003,472	0
	FB - FRINGE BENEFIT	57,120,368	35,901,380	54,003,769	3,116,599
GEN Total		77,829,479	38,808,766	73,399,732	4,429,747
PDD	FB - FRINGE BENEFIT	30,500,962	19,222,590	29,287,657	1,213,305
PDD Total		30,500,962	19,222,590	29,287,657	1,213,305
PDH	FB - FRINGE BENEFIT	42,099,586	26,155,933	39,629,253	2,470,333
PDH Total		42,099,586	26,155,933	39,629,253	2,470,333
Grand Total		151,672,090	84,917,493	143,403,959	8,268,131

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2017 - OTHER EXPENSE

Fund	Sub Object	2017 Modified Budget	Current Obligation	August Projections	Variance
DSV	88988 - EXPENSE OF LOANS	3,450,000	1,183,501	3,450,000	0
	88989 - NIFA SET-ASIDES	161,898,437	0	161,898,437	0
DSV Total		165,348,437	1,183,501	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	4,389,913	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	14,123,553	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	1,467,495	1,467,495	(1,467,495)
	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	29,492,228	90,289,818	22,275,999
Grand Total		277,914,254	30,675,730	255,638,255	22,275,999

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KEY PERFORMANCE INDICATORS

AUGUST 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2017 Budget	On Board 7/31/2017	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 8/31/2017	Variance 8/31/2017 vs. 7/31/2017	Variance 8/31/2017 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	85	-	(2)	1	(2)	82	(3)	(14)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	26	25	-	-	-	-	25	-	(1)	-
BU - CONTROL CENTER 30	(99)	-	-	-	-	-	-	-	99	-
CA - OFFICE OF CONSUMER AFFAIRS	26	25	-	-	-	-	25	-	(1)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,040	947	28	(6)	1	(1)	969	22	(71)	-
CE - COUNTY EXECUTIVE	17	14	-	-	1	(1)	14	-	(3)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	35	34	-	-	-	-	34	-	(1)	-
CL - COUNTY CLERK	83	73	1	(1)	-	-	73	-	(10)	-
CO - COUNTY COMPTROLLER	87	75	-	-	1	(1)	75	-	(12)	-
CS - CIVIL SERVICE	52	48	-	-	1	(1)	48	-	(4)	-
DA - DISTRICT ATTORNEY	371	378	-	(3)	-	-	375	(3)	4	-
EL - BOARD OF ELECTIONS	164	158	1	-	1	(1)	159	1	(5)	-
FC - FIRE COMMISSION	95	90	-	-	-	-	90	-	(5)	-
EM - EMERGENCY MANAGEMENT	8	9	-	-	-	(1)	8	(1)	-	-
HE - HEALTH DEPARTMENT	183	175	2	-	-	-	177	2	(6)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	14	-	-	-	-	14	-	-	-
HR - COMMISSION ON HUMAN RIGHTS	7	6	-	-	-	-	6	-	(1)	-
HS - DEPARTMENT OF HUMAN SERVICES	65	60	-	-	-	-	60	-	(5)	7
IT - INFORMATION TECHNOLOGY	87	86	1	-	2	(2)	87	1	-	-
LE - COUNTY LEGISLATURE	95	81	-	-	2	(1)	82	1	(13)	-
LR - OFFICE OF LABOR RELATIONS	4	3	-	-	1	-	4	1	-	-
MA - OFFICE OF MINORITY AFFAIRS	5	5	-	-	-	-	5	-	-	-
ME - MEDICAL EXAMINER	73	70	1	-	-	-	71	1	(2)	-
PA - PUBLIC ADMINISTRATOR	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	191	179	-	-	3	(2)	180	1	(11)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	-	-	-	-	8	-	(1)	-
PK - PARKS, RECREATION AND MUSEUMS	154	148	1	(1)	2	(1)	149	1	(5)	-
PD - POLICE DISTRICT	1,700	1,741	-	(6)	3	(1)	1,737	(4)	37	-
PD - POLICE HEADQUARTERS	1,635	1,493	20	(4)	4	(6)	1,507	14	(128)	-
PR - SHARED SERVICES	12	10	-	-	-	-	10	-	(2)	-
PW - PUBLIC WORKS DEPARTMENT	469	429	-	(1)	1	(1)	428	(1)	(41)	-
RM - RECORDS MANAGEMENT	12	12	-	-	-	-	12	-	-	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	620	604	13	(3)	1	-	615	11	(5)	14
TC - TAXI & LIMOUSINE COMMISSION	10	9	-	-	-	-	9	-	(1)	-
TR - COUNTY TREASURER	27	26	-	-	-	-	26	-	(1)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	48	-	-	-	-	48	-	2	-
VS - VETERANS SERVICES AGENCY	7	7	-	-	-	-	7	-	-	-
Sub-Total Full Time Employees	7,605	7,339	68	(27)	25	(22)	7,383	44	(222)	21
Contract Employees	41	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	7,646	7,339	68	(27)	25	(22)	7,383	44	(263)	21
Sewer District	146	133	-	(1)	-	-	132	(1)	(14)	-
Grand Total F/T Employees	7,792	7,472	68	(28)	25	(22)	7,515	43	(277)	21

AUGUST 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
CC	CORRECTION OFFICER	28
CL	CLERK - LABORER	1
EL	RESEARCH AIDE	1
HE	ACCOUNTING ASSISTANT I	1
	SANITARIAN TRAINEE, BILINGUAL	1
IT	DEP COMMISSIONER OF INFO TECH	1
ME	FORENSIC SCIENTIST TRAINEE	1
PK	LABOR SUPERVISOR I	1
SS	ACCOUNTING ASSISTANT I	1
	CASEWORKER I	12
PDH	AMBULANCE MED TECH	9
	POLICE COMMUNICATIONS OPERATOR	11
MAJOR FUNDS NEW HIRES		68
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		68

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KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/Resignation
AT	ASSISTANT COUNTY ATTORNEY	(1)
	DEPUTY CO ATTORNEY	(1)
CC	CORRECTION OFFICER	(6)
CL	DEPUTY COUNTY CLERK	(1)
DA	ASST DISTRICT ATTY	(3)
PK	MUSEUM ASSOCIATE	(1)
PW	SEWER MAINT SPVR I	(1)
	CLERK - LABORER	(1)
	COMMUNITY SERVICE ASSISTANT	(1)
	HOUSING FIELD SUPERVISOR II	(1)
PDD	POLICE OFFICER	(5)
	POLICE SERGEANT	(1)
	POLICE OFFICER	(1)
PDH	POLICE OFFICER-DET	(1)
	POLICE OFFICER-PILOT	(1)
	POLICE SERVICE AIDE TRAINEE	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(27)
SSW	SEWAGE TRTMT OPTR	-
SEWER DISTRICT TERMINATION/RESIGNATION		-
TOTAL TERMINATION/RESIGNATION		(27)

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KPI REPORT 2: Full-Time Staffing by Grant

Department	On Board 7/31/2017	New Hire	Termination / Resignation	Transfer In	Transfer Out	On Board 8/31/2017	Variance 8/31/2017 vs. 7/31/2017
EM - EMERGENCY MANAGEMENT	4	1	-	1	-	6	2
CJ - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	48	-	-	-	-	48	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	41	-	-	-	(1)	40	(1)
HS - DEPARTMENT OF HUMAN SERVICES	55	-	-	-	-	55	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	8	-	-	-	-	8	-
SS - SOCIAL SERVICES	154	-	(2)	-	-	152	(2)
Grant Fund Total	316	1	(2)	1	(1)	315	(1)

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KPI REPORT 2: Appendix A: New Hires

DEPARTMENT	DESCRIPTION	COUNT
EM	EMERGENCY MNGMNT SPCLST TRAINEE	1
TOTAL NEW HIRES		1



KPI REPORT 2: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
SS	SOC WEL EXMR SPV III	(1)
	SOC WELFARE EXMR I	(1)
TOTAL TERM/RESIGN		(2)

AUGUST 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	COBA	SOA	Total Union				Total Non		CONTRACT	
							On-Board	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Union On-Board	Board		
Department of Investigations	-	-	-	-	-	-	-	-	-	-	2	2	2	-
Assessment	119	-	-	-	-	-	119	-	-	4	4	4	123	-
Assessment Review Commission	22	-	-	-	-	-	22	5	-	2	7	7	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	11	11	11	11	-
CF - Printing, Mail & Graphics	23	-	-	-	-	-	23	-	-	-	-	-	23	-
Civil Service	40	-	-	-	-	-	40	-	-	8	8	8	48	-
Consumer Affairs	24	-	-	-	-	-	24	-	-	1	1	1	25	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	4	-
Correctional Center	157	-	-	-	808	-	965	-	-	4	4	4	969	-
County Attorney	39	-	-	-	-	-	39	-	-	43	43	43	82	-
County Clerk	65	-	-	-	-	-	65	-	1	7	8	8	73	-
County Comptroller	62	-	-	-	-	-	62	-	1	12	13	13	75	-
County Executive	-	-	-	-	-	-	-	-	1	13	14	14	14	-
District Attorney	133	-	33	-	-	-	166	-	1	208	209	375	375	-
Elections	144	-	-	-	-	-	144	-	-	15	15	15	159	-
Emergency Management	4	-	-	-	-	-	4	-	-	4	4	4	8	-
Fire Commission	90	-	-	-	-	-	90	-	-	-	-	-	90	-
Health	175	-	-	-	-	-	175	-	-	2	2	2	177	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	14	14	14	14	-
Human Resources	-	-	-	-	-	-	-	-	-	8	8	8	8	-
Human Rights Commission	4	-	-	-	-	-	4	-	-	2	2	2	6	-
Human Services	54	-	-	-	-	-	54	-	-	6	6	6	60	7
Information Technology	80	-	-	-	-	-	80	-	-	7	7	7	87	-
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	4	-
Legislature	-	-	-	-	-	-	-	-	18	64	82	82	82	-
Medical Examiner	68	-	-	-	-	-	68	-	-	3	3	3	71	-
Minority Affairs	-	-	-	-	-	-	-	-	-	5	5	5	5	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	25	25	25	25	-
Police District	76	-	-	1,486	-	175	1,737	-	-	-	-	-	1,737	-
Police Headquarters	687	348	-	295	-	166	1,496	-	-	11	11	11	1,507	-
Probation	179	-	-	-	-	-	179	-	-	1	1	1	180	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	2	6	-
Public Works	422	-	-	-	-	-	422	-	-	6	6	6	428	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	-	12	-
Recreation, Parks and Museums	146	-	-	-	-	-	146	-	-	3	3	3	149	-
Shared Services	10	-	-	-	-	-	10	-	-	-	-	-	10	-
Social Services	613	-	-	-	-	-	613	-	-	2	2	2	615	14
Taxi & Limousine Commission	8	-	-	-	-	-	8	-	-	1	1	1	9	-
Traffic and Parking Violations Agency	46	-	-	-	-	-	46	-	-	2	2	2	48	-
Treasurer	23	-	-	-	-	-	23	-	-	3	3	3	26	-
Veterans Services	6	-	-	-	-	-	6	-	-	1	1	1	7	-
Sub-Total Full-Time Employees	3,535	348	33	1,781	808	341	6,846	5	22	510	537	7,383	-	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	3,535	348	33	1,781	808	341	6,846	5	22	510	537	7,383	21	-
Sewer Districts	132	-	-	-	-	-	132	-	-	-	-	-	132	-
Grand Total F/T Employees	3,667	348	33	1,781	808	341	6,978	5	22	510	537	7,515	21	-

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KPI REPORT 4: Overtime Hours

Departments	Year-to-Date July Overtime Hours						*YTD Actual Variance
	Paid Overtime 2017	Accrued Comp 2017	Total Overtime 2017	Paid Overtime 2016	Accrued Comp 2016	Total Overtime 2016	
Assessment	6.5	433.5	440.1	86.2	2,182.0	2,268.2	(1,828.2)
Assessment Review	0.0	125.2	125.2	0.0	0.0	0.0	125.2
Board of Elections	72.8	5,049.0	5,121.8	110.2	15,264.1	15,374.3	(10,252.5)
Civil Service	4.0	95.6	99.6	78.3	83.6	161.9	(62.3)
Constituent Affairs	328.0	33.1	361.1	242.4	25.0	267.4	93.7
Consumer Affairs	234.0	257.9	491.9	343.0	159.9	503.0	(11.1)
Correctional Center	178,363.8	19,060.4	197,424.2	125,288.4	12,055.9	137,344.3	60,079.9
County Attorney	25.5	42.7	68.2	174.3	146.1	320.4	(252.2)
County Clerk	748.9	50.3	799.2	44.5	282.0	326.5	472.7
County Comptroller	201.9	1,027.4	1,229.4	200.0	1,039.7	1,239.8	(10.4)
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	13,049.3	6,441.5	19,490.7	11,390.4	4,854.8	16,245.2	3,245.5
Emergency Management	428.3	165.0	593.2	470.8	250.8	721.6	(128.4)
Fire Commission	15,728.2	644.2	16,372.5	17,264.3	817.2	18,081.5	(1,709.1)
Health	589.1	1,081.8	1,670.9	1,252.6	1,160.3	2,412.9	(742.0)
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	62.8	64.3	(64.3)
Information Technology	3,159.8	888.8	4,048.7	5,641.2	2,135.6	7,776.7	(3,728.1)
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	1,424.1	162.8	1,586.9	2,081.8	286.7	2,368.5	(781.7)
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	318,921.0	0.0	318,921.0	482,949.0	0.0	482,949.0	(164,028.0)
Probation	6,613.7	2,364.9	8,978.6	6,684.4	3,016.5	9,700.8	(722.2)
Public Administrator	1.3	0.0	1.3	20.8	0.0	20.8	(19.5)
Public Works, Planning, Real Estate	31,212.2	2,919.3	34,131.5	45,691.2	4,697.3	50,388.5	(16,257.0)
Purchasing	0.0	0.0	0.0	0.0	5.5	5.5	(5.5)
Records Management	428.25	182.37	610.62	73.75	187.9	261.65	349.0
Recreation, Parks and Museums	6,543.5	2,751.9	9,295.3	6,191.6	2,093.4	8,285.0	1,010.3
Sheriff	4,715.4	1,865.3	6,580.7	5,635.8	3,049.6	8,685.5	(2,104.8)
Social Services	20,921.5	10,842.7	31,764.2	21,850.0	8,065.5	29,915.5	1,848.7
Taxi & Limo Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Traffic and Parking Violations Agency	128.8	678.0	806.8	329.1	1,412.1	1,741.3	(934.5)
Treasurer	17.5	98.9	116.4	41.0	75.8	116.8	(0.4)
Veteran Services	0.0	73.9	73.9	0.0	100.7	100.7	(26.7)
Sub-Total	603,915.1	57,354.8	661,269.9	734,180.0	63,528.9	797,708.9	(136,439.0)
Sewer & Water Supply	10,407.2	2,042.8	12,450.0	12,687.5	2,331.6	15,019.0	(2,569.0)
Sub-Total	10,407.2	2,042.8	12,450.0	12,687.5	2,331.6	15,019.0	(2,569.0)
Grand Total	614,322.3	59,397.5	673,719.9	746,867.5	65,860.4	812,727.9	(139,008.0)

Data Source: BIRT Performance Scorecard Report as of September 6, 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 July numbers due to one-month lag in overtime hours.

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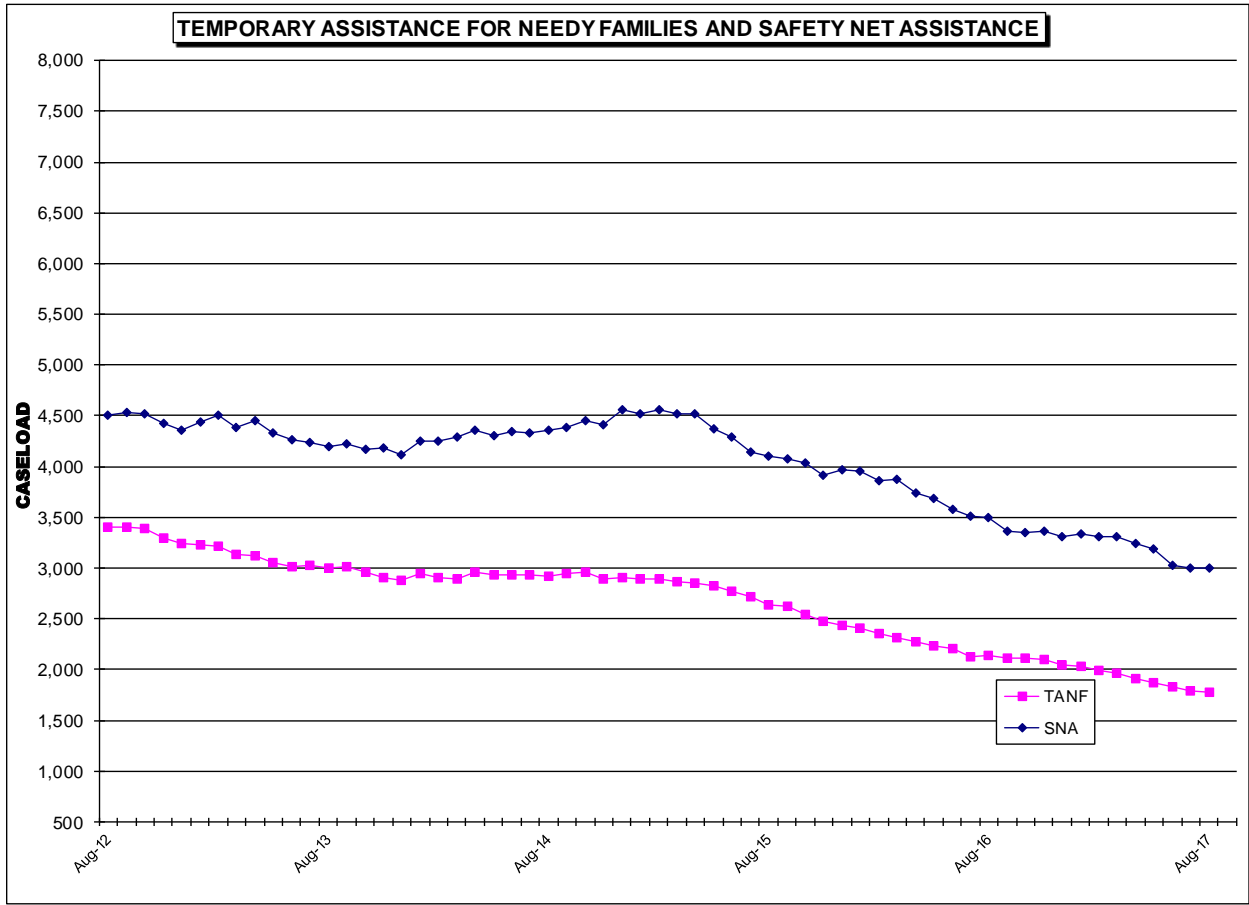


KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	January 2017				Sept 2016			Change in Totals Sept 2017 vs. Sept 2016
	Family	Single	Total		Family	Single	Total	
ACTIVE	4,986	2,155	7,141	ACTIVE	5,027	2,116	7,143	(90)
RETIREES	6,057	4,831	10,888	RETIREES	6,135	4,806	10,941	21
TOTAL	11,043	6,986	18,029	TOTAL	11,162	6,922	18,084	(69)
Active Plans	Family	Single	Total	Active Plans	Family	Single	Total	
EMPIRE PLAN	4,617	1,589	6,206	EMPIRE PLAN	4,710	1,599	6,309	(404)
ALL OTHER	369	566	935	ALL OTHER	317	517	834	314
TOTAL	4,986	2,155	7,141	TOTAL	5,027	2,116	7,143	(90)
Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total	
EMPIRE PLAN	1,273	495	1,768	EMPIRE PLAN	1,304	491	1,795	73
MEDICARE IND	4,246	4,246	4,246	MEDICARE IND	4,223	4,223	4,223	(19)
MEDICARE F1	1,231	1,231	1,231	MEDICARE F1	1,275	1,275	1,275	(101)
MEDICARE F2	3,479	3,479	3,479	MEDICARE F2	3,480	3,480	3,480	71
ALL OTHER	74	90	164	ALL OTHER	76	92	168	(3)
TOTAL	6,057	4,831	10,888	TOTAL	6,135	4,806	10,941	21
Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		% Increase in Health Insurance Costs
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 Sept 1, 2016, 94.5% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.</small>				



KPI REPORT 6: DSS Caseloads



AUGUST 2017 MONTHLY FINANCIAL REPORT



KPI REPORT 7: Correctional Center Inmate Population

	Aug-15	Aug-16	Aug-17
County Population	1,091	1,069	1,164
State-Ready Population	14	10	12
Federal Population	33	36	30
Parole Violators	59	49	29
TOTAL	1,197	1,164	1,235



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	1,164
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	1,158
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	30
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	

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KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period August 2017

Expense	2017 Budget	August	
		Aug-17	August-2017 YTD
Salary	7,682,000	677,983	5,366,699
Fringe Benefits	8,381,400	605,208	4,929,570
General and Administrative Expenses	8,188,564	660,950	5,407,822
Bond Principal	1,455,000	121,250	970,000
Expense Total	25,706,964	2,065,391	16,674,091
Revenue			
Net Retained Commission	17,904,554	1,362,601	10,594,517
Other income	9,143,596	623,847	4,359,999
Revenue Total	27,048,150	1,986,448	14,954,516
Net Profit	1,341,186	(78,943)	(1,719,575)

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



KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of September 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	202,026
Class II Properties	5,580
Class III Properties	334
Class IV Properties	16,125
Total	224,065

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 September 1, 2017, the total number of validated offers extended to Class I Property owners was 151,100 of which 137,845 were to representatives of Class I Property owners and 13,255 were to Class I Property owners representing themselves. Of the 151,100 offers cited, to date 101,087 have been accepted; 1,094 have been rejected.

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

**KPI REPORT 10: Sworn Separations**

Police Department August 2017 Sworn Separations		
UNION	ACTUAL HC	PENDING HC
PBA	54	5
SOA	8	0
TOTAL PDD	62	5
PBA	29	2
DAI	33	0
SOA	19	1
TOTAL PDH	81	3
TOTAL SEPARATIONS	143	8

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

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KPI REPORT 11: Tax Map Verification Documents Processed

Month - 2017	# of Documents Verified	Total Revenue
January	9,957	\$3,519,265
February	9,037	\$3,208,135
March	10,194	\$3,618,870
April	8,954	\$3,178,670
May	9,840	\$3,493,200
June	10,293	\$3,654,015
July	10,013	\$3,554,615
August	12,900	\$4,579,500
September	0	\$0
October	0	\$0
November	0	\$0
December	0	\$0
Totals	81,188	\$28,806,270