

MONTHLY COUNTY BUDGET REPORT

For the Period Ending April 30, 2018

Nassau County

Long Island, New York



Laura Curran, County Executive

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

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EXECUTIVE SUMMARY



2018 OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the April 2018 Financial Report indicating the County's current fiscal status. OMB projects that the County's 2018 operating surplus will be \$9.2 million after the implementation of corrective actions, reinstatement of essential services and new budget initiatives.

While the April report has a surplus of \$9.2 million, the County still has significant exposure from the backlog of tax certiorari payments caused by the frozen assessment that continues to be an unmanageable burden on the operating budget. The administration is considering several options to address this issue:

1. New York State has been asked to change the DAF from its current property specific structure to a class refund structure that will better fund future tax certiorari obligations.
2. The County is requesting from New York State an additional \$400 million in debt through NIFA to meet the demands of tax certiorari claims for past periods. These now total \$134.9 million in amounts owing virtually whenever demanded, and an additional \$265 million in past claims payable in the future. In addition, the County may request NIFA's permission to borrow \$23.0 million, legislatively authorized to fund the Restivo judgment.
3. As part of the reassessment efforts, the County is also seeking New York State legislative authorization for a ten percent annual credit on property tax payable for certain properties valued at not more than \$500,000.

The County also continues to explore a public/private partnership of the County Sewer System (P3) that could pay down existing County debt obligations and debt restructuring of outstanding obligations.

Revenues

Total revenues are projected to be \$3.4 billion, an increase of \$31.8 million from the 2018 NIFA Conformed Budget. Following an upward trend in 2017, sales tax receipts thus far in 2018 have grown by 3.8% as compared to the same time in 2017. The economy remains strong, unemployment rates are historically low and consumer confidence remains high. Therefore, April projections continue to include an \$8.0 million increase in sales tax revenue above the 2018 NIFA Conformed Budget corresponding to a 3.0% annual growth over 2017.

Projected revenue initiatives of \$21.1 million include: \$10.1 million in the Traffic and Parking Violations (TPVA) from an increase in boot and tow seizures of motor vehicles, default judgment filing fees, scofflaw expansion, distracted driver education program fees and increased County parking fees; \$3.0 million in the Police Department for stricter enforcement; \$5.3 million from the sale and rent of County property and buildings; \$1.2 million in the Parks Department including green fees, rental of Chelsea Mansion, and summer recreation program fees; \$0.4 million in Consumer Affairs fines and enforcement; \$0.3 million in departmental revenues in the Fire

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Commission; \$0.2 million from FICA reimbursement in the Comptroller's Office, and \$0.1 million in State Aid for indirect cost reimbursement for Women Infant and Children (WIC) program. Approximately \$13.0 million of these revenue initiatives require legislative approval including \$5.0 million for the sale of County property; therefore, these initiatives are at risk if they are not approved by the County Legislature.

Other revenue increases include \$6.0 in Interfund Revenue in the Police Department since the Police Department will chargeback overtime related to the opioid and gang crisis in Nassau County. Other increases include \$5.6 million in 2017 Federal Aid for bus service, offset by lower reimbursement from various departments due to less expenses, \$2.0 million of cash recovery from the County Attorney for litigation and \$1.6 million in investment income. These revenue increases are offset by projected decreases in revenue from the Video Lottery Terminals (VLTs) in the amount of \$5.3 million and \$5.2 million from the Income and Expense Law revenue.

Expenses

County expenses are projected to exceed the 2018 NIFA Conformed Budget by \$22.6 million. As stated earlier, the largest component of this increase is \$43.8 million from the Restivo judgment partially offset by savings in other areas as discussed below.

Projected expenses in 2018 are lower in the following categories:

- Salaries, Wages & Fees are \$15.2 million lower than the 2018 NIFA Conformed Budget due to 324 positions that have not been filled as of April 30, 2018 (see KPI 1).
- Fringe Benefits savings of \$8.4 million from vacant positions.
- Recipient Grants savings of \$4.5 million from lower caseloads in TANF and Safety Net Assistance.

Projected expenses in 2018 are higher in following categories:

- Other Expenses of \$43.8 million mostly due to the Restivo settlement.
- Contractual Services are \$8.2 million higher than initially projected mainly due to restoration of funding for the TransDev contract for NICE bus services.
- Medicaid is \$1.5 million higher due to an adjustment for indigent care, offset by a lower Medicaid weekly share amount for the last three quarters of 2018.

OTPS initiatives include savings of \$2.5 million in utilities, general expenses and rent within the Department of Public Works; \$0.4 million savings in the Health Department from rate reduction in pre-school; \$0.3 million OTPS savings in the Police Department; and savings in County Attorney outside counsel fees of \$0.2 million.

As stated in earlier reports, the primary source of a potential deficit was the Restivo judgment in the amount of \$43.8 million. The County lost its final appeal in January of 2018, and consequently, is faced with this additional fiscal challenge in the 2018 Budget. The administration has addressed

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this challenge and made other adjustments to the 2018 NIFA Conformed Budget. In connection with the County's revision of its financial plan in June, it will be examining the need for additional liquidity required for judgments and claims.

Budget Restoration

As stated in the March Financial Report, the administration has reinstated \$7.1 million for the TransDev contract for NICE bus services and \$2.2 million to mitigate service reductions from the 2018 NIFA Conformed Budget that include Youth Boards programs in the amount of \$1.4 million; Long Island Regional Planning Council of \$0.3 million; Legal Aid Society of \$0.3 million and Vocational Education and Extension Board (VEEB) of \$0.2 million.

In addition, as part of the re-assessment of taxable real property, the projections also include an additional \$1.2 million in new staffing in the Department of Assessment and the Assessment Review Commission. \$0.4 million is also added to bolster the Minority and Women Based Enterprise (MWBE) program by adding staff in the Office of Minority Affairs, Coordinated Agency for Spanish Americans (CASA), and Advisory Councils.

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Expense Variance Explanation - 2018 NIFA Conformed Budget

Object	2018 NIFA Conformed Budget	April Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	871,418,303	856,188,077	15,230,226	A surplus is projected primarily due vacancies offset by higher overtime in PD and Corrections.
AB - FRINGE BENEFITS	577,169,228	568,812,753	8,356,475	A surplus is projected primarily due to savings in Health Insurance premiums for active employees offset by higher expense in Health Insurance for retirees. Another contributing factor to the surplus is savings in Social Security tax expense.
AC - WORKERS COMPENSATION	34,299,182	33,499,182	800,000	
BB - EQUIPMENT	2,313,140	2,176,098	137,042	OMB projects a surplus as part of the 2018 Savings Initiatives.
DD - GENERAL EXPENSES	31,545,561	31,103,501	442,060	OMB projects a surplus as part of the 2018 Savings Initiatives.
DE - CONTRACTUAL SERVICES	251,352,038	259,581,842	(8,229,804)	A shortfall is projected primarily due to the restoration of funding for operating the County's Bus System; restoration to Youth Board programs; expenses related to the Vocational Education and Extension Board (VEEB) and the contract for the Red Light Camera Program (RLC).
DF - UTILITY COSTS	33,566,551	31,766,551	1,800,000	OMB projects a surplus as part of the 2018 Savings Initiatives.
DG - VAR DIRECT EXPENSES	5,000,000	5,250,000	(250,000)	OMB projects a deficit due to the restoration of the payment to the Long Island Regional Planning Council.
FF - INTEREST	122,588,977	122,588,977	0	
GA - LOCAL GOVT ASST PROGRAM	70,855,824	71,326,412	(470,588)	OMB projects a deficit due to higher Sales Tax projections.
GG - PRINCIPAL	98,707,823	98,707,823	0	
HD - DEBT SERVICE CHARGEBACKS	326,130,453	326,130,453	0	
HF - INTER-DEPARTMENTAL CHARGES	99,896,210	99,896,210	0	
HH - INTERFUND CHARGES	24,719,916	24,719,916	0	
JA - CONTINGENCIES RESERVE	0	0	0	
MM - MASS TRANSPORTATION	44,170,818	44,126,435	44,383	OMB projects a surplus as part of the 2018 Savings Initiatives.
NA - NCI FA EXPENDITURES	2,025,000	2,025,000	0	
OO - OTHER EXPENSES	243,254,445	287,086,990	(43,832,545)	A deficit is projected primarily due to the expenses associated with the Restivo case. The 2018 NIFA Conformed Budget did not have the budget appropriation for this extraordinary item.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	134,147,650	352,350	OMB projects a surplus as part of the 2018 Savings Initiatives.
SS - RECIPIENT GRANTS	55,650,000	51,150,000	4,500,000	A surplus is projected primarily due to a lower than anticipated number of caseloads in the Temporary Assistance for Needy Families (TANF), Safety Net Assistance, Children in Foster Homes and Subsidized Adoptions.
TT - PURCHASED SERVICES	67,583,171	67,583,171	0	
WW - EMERGENCY VENDOR PAYMENTS	47,025,000	47,025,000	0	
XX - MEDICAID	237,685,256	239,192,349	(1,507,093)	A deficit is projected primarily due to a higher quarterly Indigent Care Adjustment as the result of the 2015 New York State reconciliation.
	3,381,456,896	3,404,084,389	(22,627,493)	

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Revenue Variance Explanation – 2018 NIFA Conformed Budget

Object	2018 NIFA Conformed Budget	April Projections	Variance	Explanation
BA - INT PENALTY ON TAX	34,850,000	35,003,385	153,385	
BC - PERMITS & LICENSES	18,485,093	18,720,511	235,418	
BD - FINES & FORFEITS	102,910,574	116,171,981	13,261,407	OMB projects a surplus due to an increase in the Police Department boot and tow fees, enforcement and auction of seized motor vehicles. Projections also include an increase in fees related to the Traffic and Parking Violations Agency.
BE - INVEST INCOME	1,953,235	3,540,062	1,586,827	OMB projects a surplus due to higher than budgeted interest rates.
BF - RENTS & RECOVERIES	25,064,596	32,897,604	7,833,008	OMB projects a surplus mainly due to an increase in Sales of County property, including certain buildings and ground leases at Mitchel Field. In addition, a cash recovery of \$2.0 million is projected in County Attorney.
BG - REVENUE OFFSET TO EXPENSE	17,312,216	17,312,216	0	
BH - DEPT REVENUES	237,100,578	233,250,863	(3,849,715)	OMB projects a shortfall due to the Income and Expense Revenue that will not come to fruition. This decrease is offset by increases in Parks fees, such as green fees, rental of Chelsea Mansion, summer recreation program fees, marketing Old Bethpage Village Restoration.
BJ - INTERDEPT REVENUES	99,896,210	99,896,210	0	
BO - PAYMENT IN LIEU OF TAXES	45,621,235	45,621,235	0	
BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	2,604,750	0	
BS - OTB PROFITS	15,750,000	10,500,000	(5,250,000)	OMB projects a deficit due to a lower amount of terminals installed. The shortfall is offset by the recognition of the 2017 revenue in the current year.
BV - DEBT SERVICE CHARGEBACK REVENUE	326,130,453	326,130,453	0	
BW - INTERFUND REVENUE	69,157,061	75,250,061	6,093,000	A surplus is projected due to an increase in Interfund Transfers in PDH. Due to new initiatives the PD will be able to chargeback increase in overtime to the Asset Forfeiture Fund.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	134,593,732	139,461,116	4,867,384	OMB projects a surplus due to 2017 Federal Aid for bus service offset by lower reimbursement from DSS programs due to less expenses
IF - INTERFUND TRANSFERS	2,912,422	2,912,422	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,574,980	210,483,868	(1,091,112)	OMB projects a deficit due to lower than budgeted State Aid for Social Services programs.
TA - SALES TAX COUNTYWIDE	1,087,525,185	1,095,525,185	8,000,000	OMB projects Sales Tax to be \$8.0 million higher than the \$1.087 billion in the 2018 NIFA Conformed Budget primarily due to higher than anticipated collections. The County is experiencing a 5.9% growth when compared to 2017 year-to-date and is projecting a conservative 0.74% growth for 2018.
TB - SALES TAX PART COUNTY	101,271,425	101,271,425	0	
TL - PROPERTY TAX	814,701,604	814,709,197	7,593	
TO - OTB 5% TAX	2,100,000	2,100,000	0	
TX - SPECIAL TAXES	29,941,547	29,941,547	(1)	
	3,381,456,896	3,413,304,091	31,847,195	

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**FUND AND
DEPARTMENT DETAIL**

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Major Funds

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	871,418,303	274,604,794	856,188,077	15,230,226
	AB - FRINGE BENEFITS	577,169,228	292,137,870	568,812,753	8,356,475
	AC - WORKERS COMPENSATION	34,299,182	7,954,755	33,499,182	800,000
	BB - EQUIPMENT	2,313,140	449,983	2,176,098	137,042
	DD - GENERAL EXPENSES	31,545,561	11,390,728	31,103,501	442,060
	DE - CONTRACTUAL SERVICES	251,352,038	141,520,185	259,581,842	(8,229,804)
	DF - UTILITY COSTS	33,566,551	9,949,098	31,766,551	1,800,000
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,250,000	(250,000)
	FF - INTEREST	122,588,977	51,710,613	122,588,977	0
	GA - LOCAL GOVT ASST PROGRAM	70,855,824	(802,193)	71,326,412	(470,588)
	GG - PRINCIPAL	98,707,823	46,161,320	98,707,823	0
	HH - INTERFUND CHARGES	24,719,916	2,635,084	24,719,916	0
	JA - CONTINGENCIES RESERVE	0	(3,307,775)	0	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSES	243,254,445	58,942,196	287,086,990	(43,832,545)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	82,986,667	134,147,650	352,350
	SS - RECIPIENT GRANTS	55,650,000	16,427,091	51,150,000	4,500,000
	TT - PURCHASED SERVICES	67,583,171	34,294,124	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	29,300,417	47,025,000	0
	XX - MEDICAID	237,685,256	77,652,939	239,192,349	(1,507,093)
Total Expenses Excluding Interdepartmental Charges		2,955,430,233	1,144,443,344	2,978,057,726	(22,627,493)
	Interdepartmental Charges	426,026,663	6,986	426,026,663	0
Total Expenses Including Interdepartmental Charges		3,381,456,896	1,144,450,330	3,404,084,389	(22,627,493)
REV	AA - OPENING FUND BALANCE	0	0	0	0
	BA - INT PENALTY ON TAX	34,850,000	17,790,915	35,003,385	153,385
	BC - PERMITS & LICENSES	18,485,093	6,043,135	18,720,511	235,418
	BD - FINES & FORFEITS	102,910,574	33,071,953	116,171,981	13,261,407
	BE - INVEST INCOME	1,953,235	1,512,751	3,540,062	1,586,827
	BF - RENTS & RECOVERIES	25,064,596	4,666,859	32,897,604	7,833,008
	BG - REVENUE OFFSET TO EXPENSE	17,312,216	6,379,359	17,312,216	0
	BH - DEPT REVENUES	237,100,578	45,013,746	233,250,863	(3,849,715)
	BO - PAYMENT IN LIEU OF TAXES	45,621,235	15,882,915	45,621,235	0
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	0	2,604,750	0
	BS - OTB PROFITS	15,750,000	0	10,500,000	(5,250,000)
	BW - INTERFUND REVENUE	69,157,061	2,740	75,250,061	6,093,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	134,593,732	7,886,506	139,461,116	4,867,384
	IF - INTERFUND TRANSFERS	2,912,422	0	2,912,422	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,574,980	10,629,625	210,483,868	(1,091,112)
	TA - SALES TAX COUNTYWIDE	1,087,525,185	204,898,385	1,095,525,185	8,000,000
	TB - SALES TAX PART COUNTY	101,271,425	0	101,271,425	0
	TL - PROPERTY TAX	814,701,604	7,593	814,709,197	7,593
	TO - OTB 5% TAX	2,100,000	220,823	2,100,000	0
	TX - SPECIAL TAXES	29,941,547	5,945,443	29,941,547	(1)
Total Revenue Excluding Interdepartmental Charges		2,955,430,233	359,952,749	2,987,277,428	31,847,195
	Interdepartmental Charges	426,026,663	6,986	426,026,663	0
Total Revenue Including Interdepartmental Charges		3,381,456,896	359,959,735	3,413,304,091	31,847,195
Projected Surplus / (Deficit)		0		9,219,702	

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GENERAL FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	393,392,743	124,622,637	383,421,045	9,971,698
	AB - FRINGE BENEFITS	272,901,966	122,785,227	269,017,655	3,884,311
	AC - WORKERS COMPENSATION	20,413,497	4,333,877	19,613,497	800,000
	BB - EQUIPMENT	1,303,253	330,158	1,267,307	35,946
	DD - GENERAL EXPENSES	23,971,810	8,854,963	23,529,750	442,060
	DE - CONTRACTUAL SERVICES	231,998,220	136,885,623	240,704,493	(8,706,273)
	DF - UTILITY COSTS	29,629,875	8,887,948	27,829,875	1,800,000
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,250,000	(250,000)
	GA - LOCAL GOVT ASST PROGRAM	70,855,824	(802,193)	71,326,412	(470,588)
	HD - DEBT SERVICE CHARGEBACKS	300,716,070	0	300,716,070	0
	HF - INTER-DEPARTMENTAL CHARGES	50,278,610	6,986	50,278,610	0
	HH - INTERFUND CHARGES	24,719,916	2,635,084	24,719,916	0
	JA - CONTINGENCIES RESERVE	0	(3,307,775)	0	0
	MM - MASS TRANSPORTATION	44,170,818	5,435,448	44,126,435	44,383
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSES	95,022,301	58,913,941	138,854,846	(43,832,545)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	82,986,667	134,147,650	352,350
	SS - RECIPIENT GRANTS	55,650,000	16,427,091	51,150,000	4,500,000
	TT - PURCHASED SERVICES	67,583,171	34,294,124	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	29,300,417	47,025,000	0
	XX - MEDICAID	237,685,256	77,652,939	239,192,349	(1,507,093)
EXP Total		2,108,843,330	715,243,161	2,141,779,081	(32,935,751)
REV	BA - INT PENALTY ON TAX	34,850,000	17,790,915	35,003,385	153,385
	BC - PERMITS & LICENSES	12,976,275	4,523,410	13,211,693	235,418
	BD - FINES & FORFEITS	71,533,000	25,310,120	81,794,407	10,261,407
	BE - INVEST INCOME	1,929,000	1,485,559	3,505,744	1,576,744
	BF - RENTS & RECOVERIES	24,998,456	4,644,612	32,815,902	7,817,446
	BG - REVENUE OFFSET TO EXPENSE	16,200,000	5,985,626	16,200,000	0
	BH - DEPT REVENUES	200,753,600	36,404,170	196,604,135	(4,149,465)
	BJ - INTERDEPT REVENUES	86,079,341	6,986	86,079,341	0
	BO - PAYMENT IN LIEU OF TAXES	19,520,599	2,832,597	19,520,599	0
	BS - OTB PROFITS	15,750,000	0	10,500,000	(5,250,000)
	BW - INTERFUND REVENUE	36,850,160	2,740	36,943,160	93,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	128,877,652	5,301,461	133,745,036	4,867,384
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	210,694,980	10,500,065	209,603,868	(1,091,112)
	TA - SALES TAX COUNTYWIDE	1,087,525,185	204,898,385	1,095,525,185	8,000,000
	TB - SALES TAX PART COUNTY	101,271,425	0	101,271,425	0
	TL - PROPERTY TAX	51,677,392	7,593	51,684,985	7,593
	TO - OTB 5% TAX	2,100,000	220,823	2,100,000	0
	TX - SPECIAL TAXES	5,256,265	1,052,955	5,256,265	(1)
REV Total		2,108,843,330	320,968,018	2,131,365,130	22,521,800

Projected Surplus / (Deficit)

(35,003,385)

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DEBT SERVICE FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	FF - INTEREST	122,588,977	51,710,613	122,588,977	0
	GG - PRINCIPAL	98,707,823	46,161,320	98,707,823	0
	OO - OTHER EXPENSES	148,232,144	28,255	148,232,144	0
EXP Total		369,528,944	97,900,188	369,528,944	0
REV	BG - REVENUE OFFSET TO EXPENSE	1,112,216	393,733	1,112,216	0
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	0	2,604,750	0
	BV - DEBT SERVICE CHARGEBACK REVENUE	326,130,453	0	326,130,453	0
	BW - INTERFUND REVENUE	31,956,901	0	31,956,901	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,812,202	2,343,922	4,812,202	0
	IF - INTERFUND TRANSFERS	2,912,422	0	2,912,422	0
REV Total		369,528,944	2,737,655	369,528,944	0

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FIRE COMMISSION FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,424,596	2,911,546	10,238,711	185,885
	AB - FRINGE BENEFITS	6,159,843	3,145,446	5,992,302	167,541
	BB - EQUIPMENT	84,021	34,172	84,021	0
	DD - GENERAL EXPENSES	188,806	28,175	188,806	0
	DE - CONTRACTUAL SERVICES	4,540,863	200,900	4,295,258	245,605
	HD - DEBT SERVICE CHARGEBACKS	820,758	0	820,758	0
	HF - INTER-DEPARTMENTAL CHARGES	2,524,924	0	2,524,924	0
EXP Total		24,743,811	6,320,238	24,144,780	599,031
REV	BE - INVEST INCOME	0	1,427	1,427	1,427
	BH - DEPT REVENUES	8,900,600	2,207,497	9,200,350	299,750
	BO - PAYMENT IN LIEU OF TAXES	404,691	202,346	404,691	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	180,000	41,365	180,000	0
	TL - PROPERTY TAX	15,258,520	0	15,258,520	0
REV Total		24,743,811	2,452,634	25,044,988	301,177

Projected Surplus / (Deficit)

900,208

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	702,042	690,137	11,905	3,445,302	2,911,546	533,756	Variance due to vacancies
	AB	376,864	324,732	52,132	3,197,645	3,145,446	52,199	
	BB	20,769	34,172	(13,403)	20,769	34,172	(13,403)	Delayed spending of communication equipment
	DD	19,039	2,064	16,975	48,248	28,175	20,073	Delayed spending of travel and uniform expenses
	DE	4,132,194	0	4,132,194	4,333,094	200,900	4,132,194	
EXP Total		5,250,908	1,051,105	4,199,803	11,045,058	6,320,238	4,724,820	
REV	BE	0	541	541	0	1,427	1,427	
	BH	739,722	434,042	(305,680)	2,513,177	2,207,497	(305,681)	Delay in recording revenues
	BO	202,346	202,346	(1)	202,346	202,346	(1)	
	SA	8,915	9,355	440	40,925	41,365	440	
REV Total		950,983	646,283	(304,700)	2,756,448	2,452,634	(303,814)	

APRIL 2018 MONTHLY FINANCIAL REPORT



POLICE DISTRICT FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	223,731,926	69,268,023	221,997,735	1,734,191
	AB - FRINGE BENEFITS	143,730,679	79,639,596	140,407,672	3,323,007
	AC - WORKERS COMPENSATION	9,480,593	2,433,178	9,480,593	0
	BB - EQUIPMENT	338,090	9,940	338,090	0
	DD - GENERAL EXPENSES	3,825,631	1,201,184	3,825,631	0
	DE - CONTRACTUAL SERVICES	1,926,764	(146,067)	1,926,764	0
	DF - UTILITY COSTS	1,100,215	412,556	1,100,215	0
	HD - DEBT SERVICE CHARGEBACKS	2,243,962	0	2,243,962	0
	HF - INTER-DEPARTMENTAL CHARGES	20,816,584	0	20,816,584	0
EXP Total		407,194,444	152,818,409	402,137,246	5,057,198
REV	BC - PERMITS & LICENSES	4,628,818	1,237,150	4,628,818	0
	BD - FINES & FORFEITS	1,355,763	339,400	1,355,763	0
	BE - INVEST INCOME	12,235	20,890	20,891	8,656
	BF - RENTS & RECOVERIES	0	15,562	15,562	15,562
	BH - DEPT REVENUES	3,450,000	812,945	3,450,000	0
	BJ - INTERDEPT REVENUES	390,576	0	390,576	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	380,448,990	0	380,448,990	0
REV Total		407,194,444	10,804,979	407,218,662	24,218

Projected Surplus / (Deficit)

0

5,081,416

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	15,324,882	17,046,912	(1,722,030)	65,168,153	69,268,023	(4,099,870)	Variance due to vacancies
	AB	7,554,526	7,320,538	233,988	79,873,614	79,639,596	234,018	
	AC	790,049	634,884	155,165	3,160,196	2,433,178	727,018	Lower than expected D-Pay and Indemnity offset by higher Medical
	BB	26,006	9,940	16,066	104,024	9,940	94,084	Delay in spending
	DD	295,534	409,959	(114,425)	1,182,136	1,201,184	(19,048)	Higher than anticipated gasoline and uniform spending
	DE	117,350	266,600	(149,250)	870,614	(146,067)	1,016,681	Reversal of prior year accrual
	DF	59,044	17,354	41,690	195,473	412,556	(217,083)	Timing difference, spending earlier than planned for
EXP Total		24,167,391	25,706,187	(1,538,796)	150,554,210	152,818,409	(2,264,199)	
REV	BC	356,063	492,500	136,437	1,424,252	1,237,150	(187,102)	Delay in recording certain permits
	BD	104,289	87,700	16,589	417,156	339,400	(77,756)	Delay in recording fines
	BE	941	7,316	6,375	3,764	20,890	17,126	Higher interest rates than budgeted
	BF	0	4,825	4,825	0	15,562	15,562	Recoveries from prior year encumbrances
	BH	133,707	161,844	28,137	962,781	812,945	(149,836)	Delay in implementation of Tow Impound program
	BO	8,379,031	8,379,031	0	8,379,031	8,379,031	0	
REV Total		8,974,031	9,133,215	159,184	11,186,984	10,804,979	(382,005)	

APRIL 2018 MONTHLY FINANCIAL REPORT



POLICE HEADQUARTER FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	243,869,038	77,802,589	240,530,586	3,338,452
	AB - FRINGE BENEFITS	154,376,740	86,567,602	153,395,124	981,616
	AC - WORKERS COMPENSATION	4,405,092	1,187,700	4,405,092	0
	BB - EQUIPMENT	587,776	75,713	486,680	101,096
	DD - GENERAL EXPENSES	3,559,314	1,306,406	3,559,314	0
	DE - CONTRACTUAL SERVICES	12,886,191	4,579,729	12,655,327	230,864
	DF - UTILITY COSTS	2,836,461	648,594	2,836,461	0
	HD - DEBT SERVICE CHARGEBACKS	22,349,663	0	22,349,663	0
	HF - INTER-DEPARTMENTAL CHARGES	26,276,092	0	26,276,092	0
EXP Total		471,146,367	172,168,333	466,494,339	4,652,028
REV	BC - PERMITS & LICENSES	880,000	282,575	880,000	0
	BD - FINES & FORFEITS	30,021,811	7,422,433	33,021,811	3,000,000
	BE - INVEST INCOME	12,000	4,875	12,000	0
	BF - RENTS & RECOVERIES	66,140	6,685	66,140	0
	BH - DEPT REVENUES	23,996,378	5,589,134	23,996,378	0
	BJ - INTERDEPT REVENUES	13,426,293	0	13,426,293	0
	BO - PAYMENT IN LIEU OF TAXES	8,937,883	4,468,942	8,937,883	0
	BW - INTERFUND REVENUE	200,000	0	6,200,000	6,000,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	903,878	241,123	903,878	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	700,000	88,195	700,000	0
	TL - PROPERTY TAX	367,316,702	0	367,316,702	0
	TX - SPECIAL TAXES	24,685,282	4,892,488	24,685,282	0
REV Total		471,146,367	22,996,450	480,146,367	9,000,000

Projected Surplus / (Deficit)	0	13,652,028
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EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	17,580,853	21,222,364	(3,641,511)	72,234,911	77,802,589	(5,567,678)	Due to attrition
	AB	7,972,340	8,590,949	(618,609)	85,948,994	86,567,602	(618,608)	
	AC	338,852	245,163	93,689	1,355,408	1,187,700	167,708	Lower than expected D-Pay and Indemnity, partially offset by high Medical
	BB	45,215	57,761	(12,546)	207,914	75,713	132,201	Delay in Spending of Motor Vehicle Equipment
	DD	296,604	415,025	(118,421)	1,186,414	1,306,406	(119,992)	Higher than anticipated gasoline spending
	DE	991,245	2,458,043	(1,466,798)	3,964,980	4,579,729	(614,749)	Higher than anticipated radio and communications
	DF	218,189	280,028	(61,839)	872,756	648,594	224,162	Delay in telephone utilities spending
EXP Total		27,443,298	33,269,333	(5,826,035)	165,771,377	172,168,333	(6,396,956)	
REV	BC	67,692	86,530	18,838	270,768	282,575	11,807	
	BD	2,309,370	3,016,354	706,984	9,237,480	7,422,433	(1,815,047)	Delay in transferring Public Safety Fee from TPVA
	BE	923	1,823	900	3,692	4,875	1,183	
	BF	452	452	0	6,685	6,685	0	
	BH	1,845,874	1,103,886	(741,988)	7,384,882	5,589,134	(1,795,748)	Delay in posting of ambulance fees
	BO	4,468,941	4,468,942	1	4,468,941	4,468,942	1	
	FA	0	228,488	228,488	225,970	241,123	15,153	
	SA	0	88,195	88,195	175,000	88,195	(86,805)	
	TX	1,898,868	1,775,030	(123,838)	7,595,472	4,892,488	(2,702,984)	Delay in posting
REV Total		10,592,120	10,769,699	177,579	29,368,890	22,996,450	(6,372,441)	

APRIL 2018 MONTHLY FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,700,623	3,342,887	10,386,859	(686,236)
	AB - FRINGE BENEFITS	9,377,251	4,274,879	7,954,963	1,422,288
	BB - EQUIPMENT	15,000	0	15,000	0
	DD - GENERAL EXPENSES	1,007,921	48,959	1,007,921	0
	DE - CONTRACTUAL SERVICES	64,154,936	60,552,328	64,154,936	0
	DF - UTILITY COSTS	6,075,000	1,901,488	6,075,000	0
	FF - INTEREST	5,338,753	185,460	5,338,753	0
	GG - PRINCIPAL	9,713,490	1,697,000	9,713,490	0
	HH - INTERFUND CHARGES	28,068,536	0	28,068,536	0
	LY - TRANSFER OUT SFA FUND	0	0	9,287,548	(9,287,548)
	OO - OTHER EXPENSES	4,538,500	45,680	4,538,500	0
EXP Total		137,990,010	72,048,680	146,541,506	(8,551,496)
REV	AA - OPENING FUND BALANCE	14,266,242	0	22,793,008	8,526,766
	BC - PERMITS & LICENSES	1,553,000	442,924	1,553,000	0
	BE - INVEST INCOME	200,000	142,900	200,000	0
	BF - RENTS & RECOVERIES	6,540,000	169,986	6,540,000	0
	BH - DEPT REVENUES	1,200,000	109,994	1,200,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	24,730	24,730	24,730
	IF - INTERFUND TRANSFERS	114,230,768	48,200,000	114,230,768	0
REV Total		137,990,010	49,090,535	146,541,506	8,551,496

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	644,998	653,899	(8,901)	3,533,887	3,342,887	191,000	Delay in transfer of salaries from GEN to SSW
	AB	683,273	628,153	55,120	4,330,001	4,274,879	55,122	Delay in transfer of employee from GEN to SSW. Increased Overtime and Back charge not posted
	BB	1,667	0	1,667	1,667	0	1,667	Lower than expected spending
	DD	110,829	21,277	89,552	119,829	48,959	70,870	Encumbered later than expected
	DE	215,174	(81)	215,255	60,767,583	60,552,328	215,255	Encumbered later than expected and reversal of accrual.
	DF	587,650	1,115,337	(527,687)	1,373,801	1,901,488	(527,687)	Current obligation reflects reversal of 2016 year-end accrual
	FF	578,866	56,504	522,362	707,821	185,460	522,361	Timing difference
	GG	922,943	290,000	632,943	2,329,943	1,697,000	632,943	Timing difference
	OO	500,000	0	500,000	545,680	45,680	500,000	Delay in obligation
EXP Total		4,245,400	2,765,088	1,480,312	73,710,212	72,048,680	1,661,532	
REV	BC	134,573	101,061	(33,512)	476,436	442,924	(33,512)	Delay in obligation
	BE	12,449	54,940	42,491	100,410	142,900	42,490	Investment income is trending higher than plan
	BF	707,779	0	(707,779)	877,765	169,986	(707,779)	Delay in payment, plan does not reflect actual timing of invoice processing from Suez which determines recovery Change in the billing methodology has lead to a delay in payment.
	BH	126,744	50,692	(76,052)	186,046	109,994	(76,052)	
	FA	0	24,730	24,730	0	24,730	24,730	
REV Total		1,481,545	231,424	(250,121)	2,186,337	936,215	(250,122)	

APRIL 2018 MONTHLY FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	284,474	2,452	2,452	282,022
	DD - GENERAL EXPENSES	10,667	708	10,667	-
	DE - CONTRACTUAL SERVICES	47,201	-	47,201	-
EXP Total		342,342	3,160	60,320	282,022

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	21,799	0	21,799	91,556	2,452	89,104	Currently no staff on board
	DD	118	0	118	2,467	708	1,759	Delay in spending
EXP Total		21,917	0	21,917	94,023	3,160	90,863	

APRIL 2018 MONTHLY FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,307,125	669,293	2,252,038	55,087
	DD - GENERAL EXPENSES	64,667	25,935	64,667	0
EXP Total		2,371,792	695,228	2,316,705	55,087

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	172,733	153,347	19,386	769,851	669,293	100,558	Delay in hiring
	DD	3,816	2,021	1,795	20,883	25,935	(5,052)	Variance is due to the timing of expenditures
EXP Total		176,549	155,369	21,180	790,734	695,228	95,506	

APRIL 2018 MONTHLY FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,554,444	2,781,656	9,194,368	(639,924)
	DD - GENERAL EXPENSES	178,906	27,627	178,906	0
	DE - CONTRACTUAL SERVICES	940,503	128,909	940,503	0
	OO - OTHER EXPENSES	30,000,000	2,749,397	30,000,000	0
EXP Total		39,673,853	5,687,589	40,313,777	(639,924)
REV	BH - DEPT REVENUES	47,874,635	10,433,903	42,674,642	#####
REV Total		47,874,635	10,433,903	42,674,642	#####

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	635,979	608,210	27,769	2,908,629	2,781,656	126,973	Mainly due to Full-time vacancies
	DD	3,110	2,145	965	28,110	27,627	483	
	DE	96,525	41,595	54,930	183,839	128,909	54,930	
	OO	3,321,417	2,642,147	679,270	3,428,667	2,749,397	679,270	
EXP Total		4,057,031	3,294,096	762,935	6,549,245	5,687,589	861,656	
REV	BH	2,167,971	2,681,970	513,999	9,919,904	10,433,903	513,999	Greater volume than expected
REV Total		2,167,971	2,681,970	513,999	9,919,904	10,433,903	513,999	

APRIL 2018 MONTHLY FINANCIAL REPORT



AT - COUNTY ATTORNEY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,234,154	2,109,126	6,650,706	583,448
	BB - EQUIPMENT	7,079	0	6,079	1,000
	DD - GENERAL EXPENSES	609,394	149,719	609,394	0
	DE - CONTRACTUAL SERVICES	4,881,868	398,711	4,673,297	208,571
EXP Total		12,732,495	2,657,556	11,939,476	793,019
REV	BD - FINES & FORFEITS	610,000	135,024	610,000	0
	BF - RENTS & RECOVERIES	745,000	205,917	2,785,000	2,040,000
	BH - DEPT REVENUES	160,000	39,289	160,000	0
	BJ - INTERDEPT REVENUES	942,125	0	942,125	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	255,000	0	255,000	0
REV Total		2,712,125	380,230	4,752,125	2,040,000

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	539,308	590,463	(51,155)	2,413,311	2,109,126	304,185	Mainly due to Full-time vacancies
	DD	44,900	23,319	21,581	171,299	149,719	21,580	Delay in spending
	DE	295,000	150,000	145,000	543,711	398,711	145,000	Contracts in the pipeline that have not yet been encumbered
EXP Total		879,208	763,782	115,426	3,128,321	2,657,556	470,765	
REV	BD	28,283	28,283	0	135,024	135,024	0	Lesser amount of properties being seized and auctioned to this point.
	BF	40,393	91,001	50,608	155,310	205,917	50,607	
	BH	9,125	17,885	8,760	30,119	39,289	9,170	
	BJ	0	0	0	0	0	0	Delay in posting Interdepartmental revenues
	FA	0	0	0	0	0	0	Plan should have allocated these funds to month 13. Federal Claim is posted at year end.
REV Total		77,801	137,169	59,368	320,453	380,230	59,777	

APRIL 2018 MONTHLY FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,712,584	1,306,319	3,662,942	49,642
	AB - FRINGE BENEFITS	25,320,618	(959,734)	25,320,618	0
	AC - WORKERS COMPENSATION	8,448,174	1,474,345	8,448,174	0
	BB - EQUIPMENT	4,563	0	4,563	0
	DD - GENERAL EXPENSES	104,517	23,905	104,517	0
	DE - CONTRACTUAL SERVICES	1,980,837	1,439,352	1,980,837	0
	GA - LOCAL GOVT ASST PROGRAM	70,855,824	(802,193)	71,326,412	(470,588)
	HD - DEBT SERVICE CHARGEBACKS	300,716,070	0	300,716,070	0
	HF - INTER-DEPARTMENTAL CHARGES	6,940,566	0	6,940,566	0
	HH - INTERFUND CHARGES	24,719,916	2,635,084	24,719,916	0
	JA - CONTINGENCIES RESERVE	0	(3,307,775)	0	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSES	51,528,222	49,429,095	95,510,767	(43,982,545)
EXP Total		496,356,891	51,238,398	540,760,382	(44,403,491)
REV	BD - FINES & FORFEITS	900,000	193,002	900,000	0
	BF - RENTS & RECOVERIES	5,400,000	196,295	5,128,308	(271,692)
	BG - REVENUE OFFSET TO EXPENSE	15,600,000	5,873,560	15,600,000	0
	BJ - INTERDEPT REVENUES	56,107,615	0	56,107,615	0
	BO - PAYMENT IN LIEU OF TAXES	19,520,599	3,002,654	19,520,599	0
	BS - OTB PROFITS	15,750,000	0	10,500,000	(5,250,000)
	BW - INTERFUND REVENUE	30,788,012	0	30,788,012	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	0	92,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	237,200	178,329	237,200	0
	TA - SALES TAX COUNTYWIDE	1,087,525,185	204,898,385	1,095,525,185	8,000,000
	TB - SALES TAX PART COUNTY	101,271,425	0	101,271,425	0
	TL - PROPERTY TAX	51,677,392	7,593	51,684,985	7,593
	TO - OTB 5% TAX	2,100,000	220,823	2,100,000	0
REV Total		1,386,969,828	214,570,642	1,389,455,729	2,485,901

EXP/REV	CC	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	10	AA	193,010	168,668	24,342	2,997,746	1,306,319	1,691,427	Primarily due to reversal of Terminal Leave Expense accrual for NHCC
		AB	2,993,460	660,859	2,332,601	1,372,868	(959,734)	2,332,602	Reversal of accrual
		AC	816,766	377,113	439,653	1,913,998	439,653	1,474,345	Timing Difference
		DD	8,995	372	8,623	32,528	23,905	8,623	
		DE	20,978	28,000	(7,022)	1,370,978	1,439,352	(68,374)	Contract encumbrances have occurred sooner than planned for
		GA	7,823,113	0	7,823,113	7,020,921	(802,193)	7,823,114	Delay in the processing of payments for certain town(s)
		HH	900,000	698,759	201,241	2,836,325	2,635,084	201,241	
		JA	0	0	0	0	(3,307,775)	3,307,775	No budget appropriation, therefore no plan in place
		OO	1,645,085	5,948,520	(4,303,435)	1,443,114	49,429,095	(47,985,981)	The 2018 budget did not include appropriation for the payment of the Restivo case.
		10 Total	14,401,914	7,882,292	6,519,622	18,988,985	51,238,398	(32,249,413)	
		AA	(77,235)	0	(77,235)	(324,387)	0	(324,387)	No current obligation, this is a month 13 item
		30 Total	(77,235)	0	(77,235)	(324,387)	0	(324,387)	
EXP Total			14,324,679	7,882,292	6,442,387	18,664,598	51,238,398	(32,573,800)	
REV	10	BD	88,364	88,279	(85)	193,087	193,002	(85)	
		BF	579,287	1,522	(577,765)	765,713	196,295	(569,418)	Delay in reversing prior year encumbrances.
		BG	1,411,292	2,975,196	1,563,904	4,309,656	5,873,560	1,563,904	Timing difference of receipt and recognition
		BO	2,168,956	3,002,654	833,698	2,168,956	3,002,654	833,698	Timing difference
		BS	1,750,000	0	(1,750,000)	1,750,000	0	(1,750,000)	OTB Support Agreement payment not yet received
		FA	22,100	0	(22,100)	22,100	0	(22,100)	
		SA	22,029	144,393	122,364	55,965	178,329	122,364	Funds received sooner than planned
		TA	100,000,000	92,084,295	(7,915,705)	225,383,777	204,898,385	(20,485,392)	NIFA debt service not in plan
		TB	11,252,381	0	(11,252,381)	11,252,381	0	(11,252,381)	Delay in posting
		TL	5,741,933	952	(5,740,981)	5,748,574	7,593	(5,740,981)	
		TO	221,172	111,371	(109,801)	330,625	220,823	(109,802)	
		10 Total	123,257,514	98,408,661	(24,848,853)	251,980,834	214,570,642	(37,410,192)	
REV Total			123,257,514	98,408,661	(24,848,853)	251,980,834	214,570,642	(37,410,192)	

APRIL 2018 MONTHLY FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,843,898	573,520	1,606,699	237,199
	BB - EQUIPMENT	8,707	442	8,707	0
	DD - GENERAL EXPENSES	13,256	1,528	13,256	0
	DE - CONTRACTUAL SERVICES	944	0	944	0
EXP Total		1,866,805	575,490	1,629,606	237,199
REV	BC - PERMITS & LICENSES	4,425,000	1,774,550	4,660,000	235,000
	BD - FINES & FORFEITS	500,000	189,700	700,000	200,000
	BH - DEPT REVENUES	200	25	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	2	45,000	0
REV Total		4,970,200	1,964,277	5,405,200	435,000

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	137,319	110,179	27,140	638,811	573,520	65,291	Variance due to delay in hiring
	BB	0	442	(442)	0	442	(442)	Delay in spending
	DD	0	(677)	677	2,206	1,528	678	Delay in spending
	DE	137,319	109,944	27,376	641,017	575,490	65,527	Delay in spending
EXP Total		137,319	109,944	27,376	641,017	575,490	65,527	
REV	BC	342,873	435,410	92,537	1,682,013	1,774,550	92,537	Higher than anticipated permits & fines
	BD	37,700	29,250	(8,450)	198,150	189,700	(8,450)	Fine revenues lower than anticipated to the plan
	BH	0	0	0	25	25	0	
	SA	5,000	0	(5,000)	5,000	2	(4,998)	State Aid reimbursement earlier than anticipated
REV Total	SA	385,573	464,660	79,087	1,885,188	1,964,277	79,089	

APRIL 2018 MONTHLY FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,031,019	39,178,762	118,030,508	(999,489)
	AC - WORKERS COMPENSATION	9,822,290	2,335,598	9,022,290	800,000
	BB - EQUIPMENT	197,207	247	143,499	53,708
	DD - GENERAL EXPENSES	3,196,446	1,288,572	3,203,086	(6,640)
	DE - CONTRACTUAL SERVICES	25,082,758	(3,531,439)	25,082,758	0
	DF - UTILITY COSTS	1,690,673	670,982	1,690,673	0
EXP Total		157,020,393	39,942,723	157,172,814	(152,421)
REV	BD - FINES & FORFEITS	13,000	1,470	13,000	0
	BF - RENTS & RECOVERIES	0	1,409	1,409	1,409
	BG - REVENUE OFFSET TO EXPENSE	300,000	50,000	300,000	0
	BH - DEPT REVENUES	2,300,000	431,512	2,300,000	0
	BJ - INTERDEPT REVENUES	150,000	6,986	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,056,750	363,887	3,695,400	(361,350)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	80,000	18,221	80,000	0
REV Total		6,899,750	873,485	6,539,809	(359,941)

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation	
EXP	AA	8,700,308	9,075,765	(375,457)	38,288,223	39,178,762	(890,539)	Primarily due to higher overtime expense at the Correctional Center, higher Terminal Leave and Lag Pay than planned for, partially offset by attrition savings and a delay in the hiring of new staff.	
	AC	827,658	795,699	31,959	2,367,555	2,335,598	31,957		Lower number of claims for scheduled loss payments than planned for
	BB	0	247	(247)	0	247	(247)		Delay in spending
	DD	117,982	301,774	(183,792)	1,099,774	1,288,572	(188,798)		Delay in spending
	DE	193,633	207,605	(13,972)	862,958	(3,531,439)	4,394,397		Reversal of prior year accrual
	DF	320	26,301	(25,981)	697,829	670,982	26,847		Utilities expenses are lower than planned for
EXP Total		9,839,901	10,407,391	(567,490)	43,316,339	39,942,723	3,373,616		
REV	BD	0	0	0	1,470	1,470	0	Prior year disencumbrances	
	BF	0	0	0	0	1,409	1,409		
	BG	50,000	50,000	0	50,000	50,000	0	Delay in collecting from the sale of Commissary Items than planned for at this point in time	
	BH	44,763	89,827	45,064	386,449	431,512	45,063	Delay in collecting revenue	
	BJ	0	2,856	2,856	5,000	6,986	1,986		
	FA	124,905	124,905	0	363,887	363,887	0	Reversal of prior year accrual	
	SA	8,300	4,141	(4,159)	22,380	18,221	(4,159)		
REV Total		227,968	271,729	43,761	829,186	873,485	44,299		

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CE - COUNTY EXECUTIVE

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,728,682	723,174	1,721,228	7,454
	DD - GENERAL EXPENSES	66,082	15,018	66,082	0
	DE - CONTRACTUAL SERVICES	212,406	0	212,406	0
EXP Total		2,007,170	738,192	1,999,716	7,454

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	125,135	314,149	(189,014)	621,245	723,174	(101,929)	Higher than plan due to lumpsum termination payments.
	DD	200	0	200	15,217	15,018	199	
EXP Total		125,335	314,149	(188,814)	636,462	738,192	(101,730)	

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CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,244,498	756,996	2,498,078	(253,580)
	DD - GENERAL EXPENSES	1,487,225	616,315	1,587,225	(100,000)
EXP Total		3,731,723	1,373,311	4,085,303	(353,580)
REV	BJ - INTERDEPT REVENUES	766,550	0	766,550	0
REV Total		766,550	0	766,550	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	168,947	185,904	(16,957)	749,290	756,996	(7,706)	
	DD	0	0	0	616,315	616,315	0	
EXP Total		168,947	185,904	(16,957)	1,365,605	1,373,311	(7,706)	

APRIL 2018 MONTHLY FINANCIAL REPORT



CL - COUNTY CLERK

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,876,023	1,637,383	5,701,394	174,629
	BB - EQUIPMENT	47,202	17,334	47,824	(622)
	DD - GENERAL EXPENSES	287,928	78,564	288,976	(1,048)
	DE - CONTRACTUAL SERVICES	476,734	195,522	551,873	(75,139)
EXP Total		6,687,887	1,928,802	6,590,067	97,820
REV	BD - FINES & FORFEITS	44,000	15,387	44,000	0
	BF - RENTS & RECOVERIES	2,000	0	2,000	0
	BH - DEPT REVENUES	57,457,800	12,964,405	57,457,800	0
REV Total		57,503,800	12,979,793	57,503,800	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	434,174	394,551	39,623	1,938,443	1,637,383	301,060	Mainly due to vacancies in Full-time an less spending on Part-time and Seasonal employees
	BB	1,031	16,303	(15,272)	1,031	17,334	(16,303)	Miscellaneous Equipment spent earlier than planned
	DD	0	17,496	(17,496)	49,562	78,564	(29,002)	
	DE	75,213	(74)	75,287	75,213	195,522	(120,309)	Earlier than expected contract encumbrances
EXP Total		510,418	428,276	82,142	2,064,249	1,928,802	135,447	
REV	BD	15,000	6,121	(8,879)	15,000	15,387	387	
	BH	4,190,409	4,290,409	100,000	12,664,405	12,964,405	300,000	
REV Total		4,205,409	4,296,530	91,121	12,679,405	12,979,793	300,388	

APRIL 2018 MONTHLY FINANCIAL REPORT



CO - COUNTY COMPTROLLER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,376,046	2,272,244	7,318,677	57,369
	AB - FRINGE BENEFITS	0	555	0	0
	BB - EQUIPMENT	4,720	425	4,720	0
	DD - GENERAL EXPENSES	119,891	19,222	119,891	0
	DE - CONTRACTUAL SERVICES	739,176	85,000	739,176	0
EXP Total		8,239,833	2,377,445	8,182,464	57,369
REV	BF - RENTS & RECOVERIES	250,000	0	450,000	200,000
	BH - DEPT REVENUES	11,194	6,496	11,194	0
REV Total		261,194	6,496	461,194	200,000

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	549,659	505,335	44,324	2,483,710	2,272,244	211,466	Primarily due to full-time vacancies
	AB	0	555	(555)	0	555	(555)	
	BB	0	0	0	425	425	0	
	DD	2,100	2,753	(653)	17,996	19,222	(1,226)	
EXP Total	DE	551,759	508,643	43,116	2,502,131	2,292,445	209,686	

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CS - CIVIL SERVICE

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,987,301	1,477,181	4,487,081	500,220
	DD - GENERAL EXPENSES	400,602	(106)	400,602	0
	DE - CONTRACTUAL SERVICES	13,687	0	13,687	0
EXP Total		5,401,590	1,477,075	4,901,370	500,220
REV	BF - RENTS & RECOVERIES	106,235	0	106,235	0
	BH - DEPT REVENUES	420,800	85,916	420,800	0
REV Total		527,035	85,916	527,035	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	379,975	322,880	57,095	1,649,309	1,477,181	172,128	Full Time and Part time vacancies
	DD	3,790	151	3,640	39,568	(106)	39,674	Reversal of prior year accrual
EXP Total		383,765	323,031	60,734	1,688,877	1,477,075	211,802	
REV	BH	35,000	64,691	29,691	99,717	85,916	(13,802)	Revenue lower due to less examinations posted
REV Total		35,000	64,691	29,691	99,717	85,916	(13,802)	

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CT - COURTS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AB - FRINGE BENEFITS	1,167,636	297,184	1,167,636	0
EXP Total		1,167,636	297,184	1,167,636	0
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,074,276	218,399	1,074,276	0
REV Total		1,074,276	218,399	1,074,276	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	105,499	74,780	30,719	328,902	297,184	31,718	Variance from plan due to attrition
EXP Total		105,499	74,780	30,719	328,902	297,184	31,718	
REV	SA	119,364	218,399	99,035	119,364	218,399	99,035	
REV Total		119,364	218,399	99,035	119,364	218,399	99,035	

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DA - DISTRICT ATTORNEY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	41,602,991	12,181,187	40,993,821	609,170
	BB - EQUIPMENT	61,833	5,272	61,833	0
	DD - GENERAL EXPENSES	894,938	416,840	894,938	0
	DE - CONTRACTUAL SERVICES	1,289,610	490,399	1,289,610	0
EXP Total		43,849,372	13,093,698	43,240,202	609,170
REV	BF - RENTS & RECOVERIES	0	66,686	66,659	66,659
	BH - DEPT REVENUES	2,000	346	2,000	0
	BJ - INTERDEPT REVENUES	301,015	0	301,015	0
	BW - INTERFUND REVENUE	250,000	0	250,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	35,000	9,021	35,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,793	0	76,793	0
REV Total		664,808	76,053	731,467	66,659

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	3,022,056	2,862,246	159,810	12,343,511	12,181,187	162,324	Delay in hiring
	BB	0	0	0	5,271	5,272	(1)	
	DD	44,240	37,513	6,727	423,561	416,840	6,721	Delay in spending
	DE	364,195	400,847	(36,652)	453,748	490,399	(36,651)	Contract encumbrance slightly higher than the plan
EXP Total		3,430,491	3,300,606	129,885	13,226,091	13,093,698	132,393	
REV	BF	0	0	0	0	66,686	66,686	No budget for prior year disencumbrances, therefore no plan
	BH	0	0	0	0	346	346	
	FA	0	9,021	9,021	0	9,021	9,021	
REV Total		0	9,021	9,021	0	76,053	76,053	

APRIL 2018 MONTHLY FINANCIAL REPORT



EL - BOARD OF ELECTIONS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,660,356	4,755,297	15,060,062	(399,706)
	BB - EQUIPMENT	67,969	14,556	67,969	0
	DD - GENERAL EXPENSES	1,948,246	612,046	1,948,246	0
	DE - CONTRACTUAL SERVICES	542,401	165,375	542,401	0
EXP Total		17,218,972	5,547,273	17,618,678	(399,706)
REV	BF - RENTS & RECOVERIES	120,000	48,282	120,000	0
	BH - DEPT REVENUES	70,000	7,915	70,000	0
REV Total		190,000	56,197	190,000	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	943,663	945,380	(1,717)	4,419,535	4,755,297	(335,762)	Higher than plan due to Comp-time cash is higher than planned
	BB	283	12,676	(12,393)	3,413	14,556	(11,143)	Equipment spending faster than planned
	DD	500	(2,217)	2,717	1,051,586	612,046	439,540	Delay in general expenses encumbrance
	DE	0	165,375	(165,375)	433,345	165,375	267,970	Delay in contract encumbrance
EXP Total		944,446	1,121,213	(176,767)	5,907,879	5,547,273	360,606	
REV	BF	3,295	3,295	0	48,282	48,282	0	
	BH	5,312	5,312	0	7,915	7,915	(1)	
REV Total		8,607	8,607	0	56,197	56,197	(0)	

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EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	944,234	163,762	491,622	452,612
	DD - GENERAL EXPENSES	5,618	354	5,618	0
EXP Total		949,852	164,116	497,240	452,612
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	480,012	0	480,012	0
REV Total		480,012	0	480,012	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	85,786	47,043	38,743	322,514	163,762	158,752	Variance due to delay in hiring
	DD	0	0	0	698	354	344	Delay in spending
EXP Total		85,786	47,043	38,743	323,212	164,116	159,096	

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FB - FRINGE BENEFIT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AB - FRINGE BENEFITS	246,413,712	123,447,223	242,529,401	3,884,311
EXP Total		246,413,712	123,447,223	242,529,401	3,884,311
REV	BF - RENTS & RECOVERIES	0	25,193	25,193	25,193
REV Total		0	25,193	25,193	25,193

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	15,174,343	14,977,674	196,669	121,742,401	123,447,223	(1,704,822)	Lower than expected headcount for April. Pension payment larger than plan.
EXP Total		15,174,343	14,977,674	196,669	121,742,401	123,447,223	(1,704,822)	
REV		0	0	0	0	25,193	25,193	Recoveries not planned for
REV Total		0	0	0	0	25,193	25,193	

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HE - HEALTH DEPARTMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,530,561	5,041,185	14,729,078	801,483
	BB - EQUIPMENT	111,866	3,603	111,866	0
	DD - GENERAL EXPENSES	765,630	254,316	715,630	50,000
	DE - CONTRACTUAL SERVICES	326,478	0	326,478	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,780,939	0	5,780,939	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	82,986,667	134,147,650	352,350
EXP Total		162,015,474	93,285,771	160,811,641	1,203,833
REV	BC - PERMITS & LICENSES	6,010,840	2,123,664	6,010,840	0
	BD - FINES & FORFEITS	245,000	40,815	245,000	0
	BF - RENTS & RECOVERIES	200,000	83,577	200,000	0
	BH - DEPT REVENUES	3,485,700	2,259,747	3,485,700	0
	BW - INTERFUND REVENUE	57,516	2,740	150,516	93,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,899,000	1,070,748	71,899,000	0
REV Total		81,898,056	5,581,291	81,991,056	93,000

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,107,715	1,086,046	21,669	5,380,442	5,041,185	339,257	Variance primarily due to vacancies
	BB	0	0	0	27,845	3,603	24,242	Delay in spending
	DD	11,807	17,763	(5,956)	168,058	254,316	(86,258)	Expenditures encumbered earlier than anticipated
	DE	15,999	0	15,999	67,489	0	67,489	Timing Difference
	DG	0	0	0	0	5,000,000	(5,000,000)	Encumbrance earlier than planned
	PP	8,724,743	3,163,000	5,561,743	22,475,570	82,986,667	(60,511,097)	Timing Difference
EXP Total		9,860,264	4,266,809	5,593,455	28,119,404	93,285,771	(65,166,367)	
REV	BD	5,000	6,285	1,285	57,735	40,815	(16,920)	Delay in collecting revenue for various permits
	BF	68,519	79,582	11,063	69,891	83,577	13,686	
	BH	33,864	193,694	159,830	1,664,911	2,259,747	594,836	Revenues collected earlier than anticipated
	BW	0	0	0	0	2,740	2,740	
	SA	2,116,000	18,646	(2,097,354)	3,168,102	1,070,748	(2,097,354)	Reversal of prior year accrual
REV Total		2,667,003	768,145	(1,898,858)	7,093,415	5,581,291	(1,512,124)	

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HI - HOUSING & COMMUNITY DEVELOPMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	794,919	175,292	733,541	61,378
EXP Total		794,919	175,292	733,541	61,378
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	370,750	(22,635)	370,750	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	111,225	22,635	111,225	0
REV Total		481,975	0	481,975	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	60,125	74,576	(14,451)	252,525	175,292	77,233	Variance due to vacancies
EXP Total		60,125	74,576	(14,451)	252,525	175,292	77,233	
REV	FA	0	0	0	22,635	(22,635)	(45,270)	Reversal of prior year accrual
	SA	0	0	0	22,635	22,635	0	
REV Total		0	0	0	45,270	0	(45,270)	

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HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	549,326	158,969	513,061	36,265
	DD - GENERAL EXPENSES	5,145	2,620	5,145	0
EXP Total		554,471	161,589	518,206	36,265

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	39,573	36,590	2,983	198,705	158,969	39,736	Primarily attributable to current full-time vacancy
	DD	0	0	0	2,620	2,620	0	
EXP Total		39,573	36,590	2,983	201,325	161,589	39,736	

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HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,268,712	1,497,782	4,589,082	(320,370)
	BB - EQUIPMENT	14,161	333	14,161	0
	DD - GENERAL EXPENSES	1,134,463	193,523	1,134,463	0
	DE - CONTRACTUAL SERVICES	25,723,817	7,242,480	26,529,329	(805,512)
	HF - INTER-DEPARTMENTAL CHARGES	3,155,599	0	3,155,599	0
EXP Total		34,296,752	8,934,118	35,422,634	(1,125,882)
REV	BD - FINES & FORFEITS	16,500	7,118	16,500	0
	BF - RENTS & RECOVERIES	20,000	8,629	20,000	0
	BH - DEPT REVENUES	0	15	15	15
	BJ - INTERDEPT REVENUES	100,000	0	100,000	0
	BW - INTERFUND REVENUE	100,000	0	100,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,070,954	1,939,345	5,070,954	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,974,641	2,712,664	10,974,641	0
REV Total		16,282,095	4,667,771	16,282,110	15

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	347,169	412,464	(65,295)	1,897,547	1,497,782	399,765	Delay in recording grant chargebacks
	BB	333	333	(0)	333	333	(0)	
	DD	6,887	7,293	(406)	726,548	193,523	533,025	Reversal of prior year accruals
	DE	1,500,000	2,375,769	(875,769)	6,366,711	7,242,480	(875,769)	Encumbrances sooner than planned
EXP Total		1,854,389	2,795,860	(941,471)	8,991,139	8,934,118	57,021	
REV	BD	1,200	1,890	690	6,428	7,118	690	
	BF	0	0	0	8,629	8,629	(0)	
	BH	0	0	0	0	15	15	
	FA	605,199	1,591,255	986,056	953,290	1,939,345	986,055	
	SA	472,145	2,378,429	1,906,284	806,380	2,712,664	1,906,284	
REV Total		1,078,544	3,971,573	2,893,029	1,774,727	4,667,771	2,893,044	

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IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,776,038	2,991,995	7,500,349	275,689
	DD - GENERAL EXPENSES	466,633	160,140	466,746	(113)
	DE - CONTRACTUAL SERVICES	14,145,865	1,891,549	14,145,865	0
	DF - UTILITY COSTS	3,870,521	762,703	3,870,521	0
EXP Total		26,259,057	5,806,387	25,983,481	275,576
REV	BH - DEPT REVENUES	2,000	102	2,000	0
	BJ - INTERDEPT REVENUES	9,173,446	0	9,173,446	0
	BW - INTERFUND REVENUE	264,963	0	264,963	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	290,000	0	290,000	0
REV Total		9,730,409	102	9,730,409	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	642,842	571,773	71,069	3,142,960	2,991,995	150,965	Variance is due to a delay in posting capital charge backs
	DD	45,333	33,278	12,055	172,195	160,140	12,055	Greater than anticipated spending in Equipment
	DE	1,408,261	600,006	808,255	2,699,804	1,891,549	808,255	Delay in spending
	DF	374,600	263,574	111,026	873,730	762,703	111,027	Delay in spending
EXP Total		2,471,036	1,468,632	1,002,404	6,888,689	5,806,387	1,082,302	
REV	BH	0	0	0	0	102	102	No budget for this code, therefore no plan
REV Total		0	0	0	0	102	102	

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LE - COUNTY LEGISLATURE

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,080,015	2,286,480	6,808,785	271,230
	BB - EQUIPMENT	53,406	2,099	53,406	0
	DD - GENERAL EXPENSES	1,592,126	272,479	1,592,126	0
	DE - CONTRACTUAL SERVICES	950,638	805,000	950,638	0
EXP Total		9,676,185	3,366,058	9,404,955	271,230

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	519,035	501,124	17,911	2,245,908	2,286,480	(40,572)	Higher than plan due to lumpsum termination payment for a former employee.
	DD	24,355	22,093	2,262	274,741	272,479	2,262	
	DE	0	0	0	805,000	805,000	0	
EXP Total		543,390	523,217	20,173	3,325,649	3,363,958	(38,309)	

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LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	311,369	69,502	280,209	31,160
	DD - GENERAL EXPENSES	3,741	685	3,741	0
	DE - CONTRACTUAL SERVICES	377,612	(27,756)	363,758	13,854
EXP Total		692,722	42,431	647,708	45,014

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	23,719	24,371	(652)	99,620	69,502	30,118	Delay in hiring
	DD	925	0	925	925	685	240	
	DE	28,500	6,850	21,650	28,500	(27,756)	56,256	Reversal of prior year accrual; plan expects expenses later in the year
EXP Total		53,144	31,221	21,923	129,045	42,431	86,614	

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MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	415,259	70,761	380,941	34,318
	DD - GENERAL EXPENSES	40,408	2,301	40,408	0
	DE - CONTRACTUAL SERVICES	14,161	(1,872)	14,161	0
EXP Total		469,828	71,190	435,510	34,318

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	31,575	13,422	18,153	132,616	70,761	61,855	Delay in hiring
	DD	0	0	0	0	2,301	(2,301)	Expenses encumbered earlier than planned for
	DE	0	1,000	(1,000)	0	(1,872)	1,872	Expenses encumbered earlier than planned for
EXP Total		31,575	14,422	17,153	132,616	71,190	61,426	

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ME - MEDICAL EXAMINER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,816,626	2,522,451	7,835,833	980,793
	BB - EQUIPMENT	69,615	1,044	69,615	0
	DD - GENERAL EXPENSES	687,310	258,955	687,310	0
	DE - CONTRACTUAL SERVICES	38,660	0	38,660	0
EXP Total		9,612,211	2,782,450	8,631,418	980,793
REV	BH - DEPT REVENUES	25,000	4,231	25,000	0
REV Total		25,000	4,231	25,000	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	668,739	597,135	71,604	2,908,170	2,522,451	385,719	Delay in hiring
	DD	90,095	93,166	(3,071)	292,290	258,955	33,335	Timing difference
	DE	0	0	0	9,665	0	9,665	Delay in spending
EXP Total		758,834	690,301	68,533	3,210,125	2,781,406	428,719	
REV	BH	5,192	0	(5,192)	9,423	4,231	(5,192)	
REV Total		5,192	0	(5,192)	9,423	4,231	(5,192)	

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PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	547,828	159,233	494,113	53,715
	DD - GENERAL EXPENSES	3,167	1,206	3,167	0
	DE - CONTRACTUAL SERVICES	6,891	0	6,891	0
EXP Total		557,886	160,439	504,171	53,715
REV	BH - DEPT REVENUES	250,000	206,556	250,000	0
REV Total		250,000	206,556	250,000	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	41,096	36,980	4,116	180,232	159,233	20,999	Delay in hiring part-time staff
	DD	116	0	116	376	1,206	(830)	Timing difference
EXP Total		41,212	36,980	4,232	180,608	160,439	20,169	
REV	BH	61,957	61,957	0	206,555	206,556	1	
REV Total		61,957	61,957	0	206,555	206,556	1	

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PB - PROBATION

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,214,819	5,394,720	16,067,964	1,146,855
	BB - EQUIPMENT	34,023	987	34,023	0
	DD - GENERAL EXPENSES	276,452	50,297	276,452	0
	DE - CONTRACTUAL SERVICES	557,369	(4,879)	557,369	0
	DF - UTILITY COSTS	472	0	472	0
	HF - INTER-DEPARTMENTAL CHARGES	1,883,449	6,986	1,883,449	0
EXP Total		19,966,584	5,448,111	18,819,729	1,146,855
REV	BH - DEPT REVENUES	1,592,400	482,205	1,592,404	4
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	28,500	7,820	28,500	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,266,609	1,425,650	5,266,609	0
REV Total		6,887,509	1,915,676	6,887,513	4

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,233,104	1,145,302	87,802	5,967,871	5,394,720	573,151	Delay in hiring
	BB	0	987	(987)	0	987	(987)	
	DD	10,155	20,264	(10,109)	49,950	50,297	(347)	Reversal of prior year accrual
	DE	44,500	0	44,500	62,488	(4,879)	67,367	
	HF	0	2,856	(2,856)	0	6,986	(6,986)	
EXP Total		1,287,759	1,169,409	118,350	6,080,309	5,448,111	632,198	
REV	BH	118,364	124,463	6,099	476,103	482,205	6,102	
	FA	1,985	6,155	4,170	3,650	7,820	4,170	
	SA	60	60	0	1,425,650	1,425,650	0	
REV Total		120,409	130,679	10,270	1,905,403	1,915,676	10,273	

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PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	794,108	231,436	806,151	(12,043)
	DD - GENERAL EXPENSES	10,290	7,336	10,290	(0)
	DE - CONTRACTUAL SERVICES	10,951	0	10,951	0
EXP Total		815,349	238,771	827,392	(12,043)

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	62,421	55,497	6,924	262,706	231,436	31,270	Delay in hiring seasonal staff
	DD	1,045	0	1,045	1,140	7,336	(6,196)	Miscellaneous expenses earlier than the plan
EXP Total		63,466	55,497	7,969	263,846	238,771	25,075	

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PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	20,516,305	4,591,178	19,449,916	1,066,389
	BB - EQUIPMENT	361,944	256,870	380,084	(18,140)
	DD - GENERAL EXPENSES	1,721,969	760,886	1,722,108	(139)
	DE - CONTRACTUAL SERVICES	6,758,909	1,161,527	6,758,909	0
EXP Total		29,359,127	6,770,462	28,311,017	1,048,110
REV	BF - RENTS & RECOVERIES	2,325,278	429,096	2,535,608	210,330
	BH - DEPT REVENUES	22,282,252	6,216,545	23,289,904	1,007,652
	TX - SPECIAL TAXES	2,625,000	502,641	2,625,000	0
REV Total		27,232,530	7,148,282	28,450,512	1,217,982

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,183,548	1,140,323	43,225	4,885,423	4,591,178	294,245	Delay in hiring
	BB	112,843	57,220	55,623	312,493	256,870	55,623	Delay in spending
	DD	395,459	53,039	342,420	1,103,314	760,886	342,428	Delay in spending
	DE	3,133,209	286,708	2,846,501	4,008,027	1,161,527	2,846,500	Contracts in the processing stage that have not yet been encumbered
EXP Total		4,825,059	1,537,291	3,287,768	10,309,257	6,770,462	3,538,795	
REV	BF	77,993	101,972	23,979	398,787	429,096	30,309	Primarily due to a timing difference for the collection of Landmark Properties rental revenue
	BH	2,929,520	3,025,578	96,058	6,261,798	6,216,545	(45,253)	
	TX	0	484,020	484,020	0	502,641	502,641	Primarily due to a timing difference between plan and tax revenue collection
REV Total		3,007,513	3,611,570	604,057	6,660,585	7,148,282	487,697	

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PR - SHARED SERVICES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	829,816	290,130	824,714	5,102
	DD - GENERAL EXPENSES	22,468	2,428	22,468	0
EXP Total		852,284	292,558	847,182	5,102
REV	BF - RENTS & RECOVERIES	380,000	47,948	380,000	0
	BH - DEPT REVENUES	185,500	33,950	185,500	0
REV Total		565,500	81,898	565,500	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	60,168	59,612	556	290,965	290,130	835	Delay in hiring
	DD	1,775	43	1,732	5,442	2,428	3,014	Timing difference
		61,943	59,654	2,289	296,407	292,558	3,849	
EXP Total	BF	123,886	119,309	4,577	592,814	585,116	7,698	
REV	BH	13,900	13,850	(50)	34,000	33,950	(50)	Proceeds from online auctions vary per month based on type and quantity of items for sale.
		46,500	13,850	(32,650)	114,548	81,898	(32,650)	Lower Online Vendor Registration Fees collected than planned at this point in time
REV Total		60,400	27,700	(32,700)	148,548	115,848	(32,700)	

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PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	31,796,728	11,225,262	28,964,110	2,832,618
	AC - WORKERS COMPENSATION	2,143,033	523,934	2,143,033	0
	BB - EQUIPMENT	117,188	17,979	117,188	0
	DD - GENERAL EXPENSES	6,363,695	2,837,819	5,863,695	500,000
	DE - CONTRACTUAL SERVICES	129,960,394	117,214,857	137,102,424	(7,142,030)
	DF - UTILITY COSTS	24,068,209	7,454,264	22,268,209	1,800,000
	DG - VAR DIRECT EXPENSES	0	0	250,000	(250,000)
	HF - INTER-DEPARTMENTAL CHARGES	15,063,504	0	15,063,504	0
	MM - MASS TRANSPORTATION	44,170,818	5,435,448	44,126,435	44,383
	OO - OTHER EXPENSES	13,494,079	6,769,588	13,344,079	150,000
EXP Total		267,177,648	151,479,150	269,242,677	(2,065,029)
REV	BC - PERMITS & LICENSES	2,194,000	561,357	2,194,418	418
	BD - FINES & FORFEITS	500	0	500	0
	BF - RENTS & RECOVERIES	14,614,943	3,332,982	19,976,644	5,361,701
	BG - REVENUE OFFSET TO EXPENSE	300,000	62,067	300,000	0
	BH - DEPT REVENUES	47,302,930	536,181	47,302,930	0
	BJ - INTERDEPT REVENUES	18,339,856	0	18,339,856	0
	BW - INTERFUND REVENUE	5,384,669	0	5,384,669	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,829,600	23,089	12,454,934	5,625,334
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	68,785,200	0	68,785,200	0
REV Total		163,751,698	4,515,676	174,739,151	10,987,453

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,708,908	2,619,485	89,423	12,901,284	11,225,262	1,676,022	Variance due to vacancies
	AC	163,926	183,544	(19,618)	651,296	523,934	127,362	Medical expense was lower than plan overall, Indemnity expense for October was higher than plan. Overall, Workers Compensation is trending below plan
	BB	0	11,682	(11,682)	19,025	17,979	1,046	Delay in spending
	DD	290,928	523,041	(232,113)	2,505,551	2,837,819	(332,268)	Current obligation higher than the plan
	DE	153,405	2,893,630	(2,740,225)	127,230,505	117,214,857	10,015,648	Delay in contract encumbrance
	DF	632,084	545,439	86,645	12,623,389	7,454,264	5,169,125	Delay in posting utilities encumbrances
	MM	0	2,895,948	(2,895,948)	2,895,948	5,435,448	(2,539,500)	
	OO	671,221	671,588	(367)	6,994,221	6,769,588	224,633	Quarterly payment processed earlier than planned
EXP Total		4,620,472	10,344,357	(5,723,885)	165,821,219	151,479,150	14,342,069	
REV	BC	89,256	96,649	7,393	537,417	561,357	23,940	
	BF	781,556	699,007	(82,549)	2,854,930	3,332,982	478,052	
	BG	25,000	21,435	(3,565)	75,000	62,067	(12,933)	Current Obligation reflects a prior year accrual
	BH	62,549	(57,799)	(120,348)	587,036	536,181	(50,855)	
	FA	0	25,259	25,259	0	23,089	23,089	
	SA	173,181	0	(173,181)	173,181	0	(173,181)	Delay in reimbursement
REV Total		1,131,542	784,550	(346,992)	4,227,564	4,515,676	288,112	

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RM - RECORDS MANAGEMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	890,644	242,031	872,143	18,501
	BB - EQUIPMENT	108,564	6,976	108,564	0
	DD - GENERAL EXPENSES	151,516	52,692	151,516	0
	DE - CONTRACTUAL SERVICES	118,004	5,702	118,004	0
EXP Total		1,268,728	307,401	1,250,227	18,501

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	64,942	51,609	13,333	290,083	242,031	48,052	Primarily due to vacancies in Full-time, less spending on Part-time and Seasonal employees
	BB	6,976	0	6,976	6,976	6,976	(0)	
	DD	0	2,638	(2,638)	50,449	52,692	(2,243)	
	DE	0	4,897	(4,897)	805	5,702	(4,897)	
EXP Total		71,918	59,143	12,775	348,313	307,401	40,912	

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SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	245,435	47,283	178,452	66,983
	DD - GENERAL EXPENSES	3,249	1,729	3,249	0
	DE - CONTRACTUAL SERVICES	9,440	0	9,440	0
EXP Total		258,124	49,012	191,141	66,983
REV	BH - DEPT REVENUES	30,000	0	30,000	0
	BW - INTERFUND REVENUE	5,000	0	5,000	0
REV Total		35,000	0	35,000	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	18,611	13,487	5,124	80,729	47,283	33,446	Delay in hiring
	DD	0	0	0	1,809	1,729	80	Slight delay in spending
EXP Total		18,611	13,487	5,124	82,538	49,012	33,526	
REV	BH	7,000	0	(7,000)	7,000	0	(7,000)	
REV Total		7,000	0	(7,000)	7,000	0	(7,000)	

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SS - SOCIAL SERVICES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	47,764,925	14,996,285	46,222,283	1,542,642
	BB - EQUIPMENT	18,880	10	18,880	0
	DD - GENERAL EXPENSES	754,164	277,579	754,164	0
	DE - CONTRACTUAL SERVICES	6,681,041	2,421,881	6,681,041	0
	HF - INTER-DEPARTMENTAL CHARGES	17,454,553	0	17,454,553	0
	SS - RECIPIENT GRANTS	55,650,000	16,427,091	51,150,000	4,500,000
	TT - PURCHASED SERVICES	67,583,171	34,294,124	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	29,300,417	47,025,000	0
	XX - MEDICAID	237,685,256	77,652,939	239,192,349	(1,507,093)
EXP Total		480,616,990	175,370,325	476,081,441	4,535,549
REV	BF - RENTS & RECOVERIES	800,000	1,825	800,000	0
	BH - DEPT REVENUES	16,583,180	2,464,228	16,583,180	0
	BJ - INTERDEPT REVENUES	198,734	0	198,734	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	111,658,686	2,980,933	111,262,086	(396,600)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	51,795,333	4,853,418	50,704,221	(1,091,112)
REV Total		181,035,933	10,300,404	179,548,221	(1,487,712)

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	3,574,837	3,400,212	174,625	15,860,420	14,996,285	864,135	Variance is primarily due to vacancies
	BB	2,000	0	2,000	2,000	10	1,990	Expenses lower than anticipated
	DD	52,490	14,167	38,323	310,087	277,579	32,508	Expenses lower than anticipated
	DE	847,000	875,428	(28,428)	2,273,510	2,421,881	(148,371)	Contracts encumbered earlier than anticipated
	HF	0	0	0	0	0	0	
	SS	4,507,700	3,898,563	609,137	17,035,500	16,427,091	608,409	Currently projecting a variance in the public assistance programs due to lower caseloads
	TT	5,316,325	5,334,606	(18,281)	34,888,681	34,294,124	594,557	
	WW	1,273,400	2,487,705	(1,214,305)	32,466,933	29,300,417	3,166,516	Delay in expense payments to vendors
	XX	17,480,572	17,453,358	27,214	77,680,365	77,652,939	27,426	
EXP Total		33,054,324	33,464,040	(409,716)	180,517,496	175,370,325	5,147,171	
REV	BF	50,000	0	(50,000)	50,000	1,825	(48,175)	Delay in reversing prior year encumbrances
	BH	1,217,300	922,298	(295,002)	2,807,950	2,464,228	(343,722)	Delay in recoveries
	FA	5,206,500	629,498	(4,577,002)	7,678,900	2,980,933	(4,697,967)	Reversal of prior year accrual
	SA	1,880,000	294,410	(1,585,590)	6,547,450	4,853,418	(1,694,032)	Reversal of prior year accrual
REV Total		8,353,800	1,846,206	(6,507,594)	17,084,300	10,300,404	(6,783,896)	

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TC - TAXI AND LIMOUSINE COMMISSION

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	500,485	136,975	423,755	76,730
	BB - EQUIPMENT	3,649	1,850	3,649	0
	DD - GENERAL EXPENSES	4,562	3,152	4,562	(0)
	DE - CONTRACTUAL SERVICES	29,764	0	29,764	0
EXP Total		538,460	141,977	461,730	76,730
REV	BC - PERMITS & LICENSES	346,435	63,839	346,435	0
	BD - FINES & FORFEITS	800,000	148,320	800,000	0
REV Total		1,146,435	212,159	1,146,435	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	38,434	33,119	5,315	156,647	136,975	19,672	Variance due to FT vacancy
	BB	0	0	0	1,850	1,850	0	
	DD	0	363	(363)	2,462	3,152	(690)	
EXP Total	DE	38,434	33,482	4,952	160,959	141,977	18,982	
REV	BC	33,344	17,495	(15,849)	79,688	63,839	(15,849)	Revenue from Fees lower than anticipated.
	BD	69,105	39,370	(29,735)	178,055	148,320	(29,735)	Revenue from Fees lower than anticipated.
REV Total	BD	102,449	56,865	(45,584)	257,743	212,159	(45,584)	

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TR - COUNTY TREASURER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,021,560	624,666	1,903,635	117,925
	BB - EQUIPMENT	1,825	0	1,825	0
	DD - GENERAL EXPENSES	350,804	260,325	350,804	0
	DE - CONTRACTUAL SERVICES	312,795	2,769	312,795	0
	OO - OTHER EXPENSES	0	(34,139)	0	0
EXP Total		2,686,984	853,620	2,569,059	117,925
REV	BA - INT PENALTY ON TAX	34,850,000	17,790,915	35,003,385	153,385
	BD - FINES & FORFEITS	14,000	2,238	14,000	0
	BE - INVEST INCOME	1,929,000	1,484,729	3,504,913	1,575,913
	BF - RENTS & RECOVERIES	0	183,846	183,846	183,846
	BH - DEPT REVENUES	718,009	230,277	760,540	42,531
	TX - SPECIAL TAXES	2,631,265	550,313	2,631,265	(1)
	BO - PAYMENT IN LIEU OF TAXES	0	(170,057)	0	0
REV Total		40,142,274	20,072,261	42,097,950	1,955,676

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	141,497	135,739	5,758	676,353	624,666	51,687	Delay in hiring
	DD	163,100	162,796	304	262,744	260,325	2,419	Bulk of expense occurs in Q1 Tax lien advertising
	DE	21,300	1,554	19,746	25,200	2,769	22,431	Timing of encumbrances for Contractual Services for Collections
	OO	0	0	0	0	(34,139)	34,139	Reversal of prior year accrual, no budget for this code therefore no plan
EXP Total		325,897	300,089	25,808	964,297	853,620	110,677	
REV	BA	8,715,460	9,267,864	552,404	17,238,512	17,790,915	552,403	Improved revenue due to automation of tax lien sale
	BD	14,000	2,238	(11,762)	14,000	2,238	(11,762)	
	BE	236,188	533,512	297,324	1,187,405	1,484,729	297,324	Improved revenue due to rising interest rates
	BF	0	5,553	5,553	0	183,846	183,846	Reversal of prior year encumbrances
	BH	26,000	98,979	72,979	121,348	230,277	108,929	Higher collection of revenues than planned
	BO	0	66,874	66,874	0	(170,057)	(170,057)	No budget, therefore no plan
	TX	178,816	365,513	186,697	289,227	550,313	261,086	Primarily due to lag in Hotel Motel Tax posting
REV Total		9,170,464	10,340,533	1,170,069	18,850,492	20,072,261	1,221,769	

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TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,853,685	1,107,174	3,685,505	168,180
	BB - EQUIPMENT	8,852	131	8,852	0
	DD - GENERAL EXPENSES	211,287	171,975	211,287	0
	DE - CONTRACTUAL SERVICES	9,765,418	6,802,535	10,671,435	(906,017)
EXP Total		13,839,242	8,081,815	14,577,079	(737,837)
REV	BD - FINES & FORFEITS	68,390,000	24,577,046	78,451,407	10,061,407
	BE - INVEST INCOME	0	830	831	831
	BF - RENTS & RECOVERIES	35,000	12,926	35,000	0
	BH - DEPT REVENUES	0	326	326	326
REV Total		68,425,000	24,591,128	78,487,564	10,062,564

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	292,251	271,026	21,225	1,254,820	1,107,174	147,646	Delay in hiring
	BB	0	0	0	131	131	0	
	DD	16,061	2,007	14,054	66,259	171,975	(105,716)	Early spending of Miscellaneous Supplies and Expenses
	DE	961,567	7,731,500	(6,769,933)	1,040,512	6,802,535	(5,762,023)	Reversal of prior year accrual
EXP Total		1,269,879	8,004,533	(6,734,654)	2,361,722	8,081,815	(5,720,093)	
REV	BD	5,003,282	6,917,899	1,914,617	22,633,291	24,577,046	1,943,755	Current obligation includes reversal of prior year accrual
	BF	2,573	3,656	1,083	11,843	12,926	1,083	
	BH	0	160	160	0	326	326	No budget, therefore no plan
REV Total		5,005,855	6,921,716	1,915,861	22,645,134	24,590,298	1,945,164	

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VS - VETERANS SERVICES AGENCY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	485,751	173,496	485,751	(0)
	DD - GENERAL EXPENSES	14,348	6,278	14,348	0
	DE - CONTRACTUAL SERVICES	1,888	0	1,888	0
EXP Total		501,987	179,773	501,987	(0)
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	0	59,703	0
REV Total		59,703	0	59,703	0

EXP/REV	Obj Code	APR Plan	APR Cur Oblig	APR Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	46,261	46,746	(485)	163,823	173,496	(9,672)	Higher than anticipated salaries
	DD	0	0	0	7,210	6,278	933	
EXP Total		46,261	46,746	(485)	171,033	179,773	(8,740)	

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

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
FCF	FC - FIRE COMMISSION	507,097	93,007	507,097	0
FCF Total		507,097	93,007	507,097	0
GEN	AC - DEPARTMENT OF INVESTIGATIONS	0	2,452	2,452	(2,452)
	AR - ASSESSMENT REVIEW COMMISSION	26,025	6,776	26,025	0
	AS - ASSESSMENT DEPARTMENT	96,286	154,229	154,229	(57,943)
	AT - COUNTY ATTORNEY	81,202	170,678	170,678	(89,476)
	BU - OFFICE OF MANAGEMENT AND BUDGET	1,847,788	307,031	1,847,788	0
	CA - OFFICE OF CONSUMER AFFAIRS	61,615	53,606	61,615	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	3,165,864	3,747,160	3,747,160	(581,296)
	CE - COUNTY EXECUTIVE	95,679	211,946	211,946	(116,267)
	CF - OFFICE OF CONSTITUENT AFFAIRS	10,004	6,385	10,004	0
	CL - COUNTY CLERK	110,965	2,665	110,965	0
	CO - COUNTY COMPTROLLER	113,445	188,672	188,672	(75,227)
	CS - CIVIL SERVICE	60,422	21,809	60,422	0
	DA - DISTRICT ATTORNEY	1,177,221	1,040,714	1,177,221	0
	EL - BOARD OF ELECTIONS	254,796	301,100	301,101	(46,305)
	HE - HEALTH DEPARTMENT	402,151	443,843	443,854	(41,703)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	4,290	13,343	13,344	(9,054)
	HR - COMMISSION ON HUMAN RIGHTS	25,336	4,642	25,336	0
	HS - DEPARTMENT OF HUMAN SERVICES	331,041	106,658	331,041	0
	IT - INFORMATION TECHNOLOGY	392,032	488,034	488,034	(96,002)
	LE - COUNTY LEGISLATURE	79,952	183,542	187,691	(107,739)
	LR - OFFICE OF LABOR RELATIONS	0	2,529	2,529	(2,529)
	MA - OFFICE OF MINORITY AFFAIRS	0	9,645	9,645	(9,645)
	ME - MEDICAL EXAMINER	104,708	100,138	104,708	0
	PB - PROBATION	514,549	388,131	514,549	0
	PE - DEPARTMENT OF HUMAN RESOURCES	7,164	0	7,164	0
	PK - PARKS, RECREATION AND MUSEUMS	244,901	121,871	244,901	0
	PR - SHARED SERVICES (FORMERLY PURCHASING	32,260	31,511	32,260	0
	PW - PUBLIC WORKS DEPARTMENT	1,043,078	875,075	1,043,078	0
	RM - RECORDS MANAGEMENT	3,943	0	3,943	0
	SA - COORD AGENCY FOR SPANISH AMERICANS	2,563	923	2,563	0
	SS - SOCIAL SERVICES	402,445	387,371	438,649	(36,204)
	TC - TAXI & LIMOUSINE COMMISSION	0	2,745	2,745	(2,745)
	TR - COUNTY TREASURER	38,296	38,001	38,296	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	0	8,884	8,885	(8,885)
	VS - VETERANS SERVICES AGENCY	13,017	10,609	10,609	2,408
GEN Total		10,743,038	9,432,717	12,024,101	(1,281,063)
PDD	PD - POLICE DEPARTMENT	12,447,885	9,475,939	12,447,885	0
PDD Total		12,447,885	9,475,939	12,447,885	0
PDH	PD - POLICE DEPARTMENT	17,315,078	11,761,376	17,315,078	0
PDH Total		17,315,078	11,761,376	17,315,078	0
Grand Total		41,013,098	30,763,038	42,294,161	(1,281,063)

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2018 AA - SALARY, WAGES & FEES - OVERTIME

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
FCF	FC - FIRE COMMISSION	1,878,006	375,963	1,878,006	0
FCF Total		1,878,006	375,963	1,878,006	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	452	0	452	0
	AS - ASSESSMENT DEPARTMENT	20,967	29,545	29,545	(8,578)
	AT - COUNTY ATTORNEY	15,600	0	15,600	0
	CA - OFFICE OF CONSUMER AFFAIRS	59,200	0	59,200	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	19,888,012	5,641,668	21,088,012	(1,200,000)
	CF - OFFICE OF CONSTITUENT AFFAIRS	50,000	6,977	50,000	0
	CL - COUNTY CLERK	65,000	6,684	65,000	0
	CO - COUNTY COMPTROLLER	41,372	5,064	41,372	0
	CS - CIVIL SERVICE	61,900	606	61,900	0
	DA - DISTRICT ATTORNEY	1,336,200	303,746	1,586,200	(250,000)
	EL - BOARD OF ELECTIONS	69,000	0	69,000	0
	EM - EMERGENCY MANAGEMENT	30,000	18,950	30,000	0
	HE - HEALTH DEPARTMENT	273,600	35,523	276,600	(3,000)
	HS - DEPARTMENT OF HUMAN SERVICES	300	0	300	0
	IT - INFORMATION TECHNOLOGY	470,750	46,083	470,750	0
	ME - MEDICAL EXAMINER	72,913	41,978	72,913	0
	PA - PUBLIC ADMINISTRATOR	3,900	0	3,900	0
	PB - PROBATION	400,000	240,437	574,206	(174,206)
	PK - PARKS, RECREATION AND MUSEUMS	832,000	102,417	832,000	0
	PW - PUBLIC WORKS DEPARTMENT	5,338,500	998,010	5,338,500	0
	RM - RECORDS MANAGEMENT	35,000	5,295	35,000	0
	SS - SOCIAL SERVICES	2,217,050	501,336	2,217,050	0
	TC - TAXI & LIMOUSINE COMMISSION	5,500	0	5,500	0
	TR - COUNTY TREASURER	66,000	4,658	66,000	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	60,000	14,342	60,000	0
	PR - SHARED SERVICES (FORMERLY PURCHASING)	675	0	675	0
GEN Total		31,413,891	8,003,317	33,049,675	(1,635,784)
PDD	PD - POLICE DEPARTMENT	22,360,750	4,318,700	23,360,750	(1,000,000)
PDD Total		22,360,750	4,318,700	23,360,750	(1,000,000)
PDH	PD - POLICE DEPARTMENT	28,480,000	7,738,164	34,480,000	(6,000,000)
PDH Total		28,480,000	7,738,164	34,480,000	(6,000,000)
Grand Total		84,132,647	20,436,143	92,768,431	(8,635,784)

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2018 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
PDD	FB - FRINGE BENEFIT	48,457,047	48,457,064	48,457,064	(17)
PDD Total		48,457,047	48,457,064	48,457,064	(17)
PDH	FB - FRINGE BENEFIT	42,928,382	42,928,390	42,928,390	(8)
PDH Total		42,928,382	42,928,390	42,928,390	(8)
Grand Total		91,385,429	91,385,454	91,385,454	(25)

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2018 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,777,079	1,777,012	1,777,079	0
FCF Total		1,777,079	1,777,012	1,777,079	0
GEN	FB - FRINGE BENEFIT	62,853,336	63,727,251	62,850,981	2,355
GEN Total		62,853,336	63,727,251	62,850,981	2,355
PDD	FB - FRINGE BENEFIT	1,958,282	1,958,209	1,958,209	73
PDD Total		1,958,282	1,958,209	1,958,209	73
PDH	FB - FRINGE BENEFIT	10,304,899	10,304,513	10,304,513	386
PDH Total		10,304,899	10,304,513	10,304,513	386
Grand Total		76,893,596	77,766,985	76,890,781	2,815

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2018 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	2,153,012	648,362	1,947,352	205,660
FCF Total		2,153,012	648,362	1,947,352	205,660
GEN	CT - COURTS	27,661	0	27,661	0
	FB - FRINGE BENEFIT	85,824,823	26,229,392	79,115,818	6,709,005
GEN Total		85,852,484	26,229,392	79,143,479	6,709,005
PDD	FB - FRINGE BENEFIT	41,085,149	11,886,085	36,790,013	4,295,136
PDD Total		41,085,149	11,886,085	36,790,013	4,295,136
PDH	FB - FRINGE BENEFIT	36,847,629	11,617,540	34,870,233	1,977,396
PDH Total		36,847,629	11,617,540	34,870,233	1,977,396
Grand Total		165,938,274	50,381,379	152,751,077	13,187,197

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2018 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,161,441	423,364	1,288,766	(127,325)
FCF Total		1,161,441	423,364	1,288,766	(127,325)
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	19,848,677	(196,785)	19,848,677	0
	CT - COURTS	923,176	293,809	923,176	0
	FB - FRINGE BENEFIT	58,123,413	20,447,174	61,469,420	(3,346,007)
GEN Total		78,895,266	20,544,198	82,241,273	(3,346,007)
PDD	FB - FRINGE BENEFIT	31,371,435	11,214,186	33,534,095	(2,162,660)
PDD Total		31,371,435	11,214,186	33,534,095	(2,162,660)
PDH	FB - FRINGE BENEFIT	42,414,429	14,694,958	44,083,321	(1,668,892)
PDH Total		42,414,429	14,694,958	44,083,321	(1,668,892)
Grand Total		153,842,571	46,876,707	161,147,455	(7,304,884)

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2018 - OTHER EXPENSE

Fund	2018 NIFA Conformed Budget	2018 NIFA Conformed Budget	Current Obligation	April Projections	Variance
DSV	88988 - EXPENSE OF LOANS	2,604,750	28,255	2,604,750	0
	88989 - NIFA SET-ASIDES	145,627,394	0	145,627,394	0
DSV Total		148,232,144	28,255	148,232,144	0
GEN	49949 - PMT CITY OF LONG BEACH	106,233	0	106,233	0
	52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
	55955 - NYS ASSN OF COUNTIES	70,100	69,285	70,100	0
	66966 - LEGAL AID SOC OF NC	6,852,125	6,852,125	7,152,125	(300,000)
	67967 - BAR ASSN NC PUB DFDR	7,648,989	1,124,171	7,648,989	0
	6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
	70970 - NON FIT RESIDENT TUITION	3,500,000	(952,637)	3,500,000	0
	7097F - FIT RESIDENT TUITION	10,000,000	(272,861)	10,000,000	0
	87987 - OTHER SUITS & DAMAGES	53,000,000	(1,428,742)	53,000,000	0
	93993 - INSURANCE ON BLDGS	320,000	319,000	320,000	0
	94994 - RENT	13,419,079	6,844,588	13,269,079	150,000
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	(75,000)	75,000	0
	8798A - OTHER SUITS & DAMAGES-INTEREST	0	(3,704)	0	0
	87992 - LITIGATION - GEN	0	40,767,805	38,018,408	(38,018,408)
	8798C - ATTORNEY GROSS PROCEEDS	0	666,222	666,222	(666,222)
	8798B - ATTORNEY FEES	0	4,997,915	4,997,915	(4,997,915)
GEN Total		95,022,301	58,913,941	138,854,846	(43,832,545)
Grand Total		243,254,445	58,942,196	287,086,990	(43,832,545)

APRIL 2018 MONTHLY FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

APRIL 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2018 Budget	On Board 03/31/2018	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 04/30/2018	Variance		Contract Employees
								04/30/2018 vs. 03/31/2018	04/30/2018 vs. 2018 Budget	
AC - DEPARTMENT OF INVESTIGATIONS	4	-	-	-	-	-	-	-	(4)	-
AR - ASSESSMENT REVIEW COMMISSION	29	25	-	-	-	-	25	-	(4)	-
AS - ASSESSMENT DEPARTMENT	117	109	-	-	-	-	109	-	(8)	-
AT - COUNTY ATTORNEY	85	70	6	-	-	-	76	6	(9)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	18	1	-	-	-	19	1	(6)	-
BU - CONTROL CENTER 30	(37)	-	-	-	-	-	-	-	37	-
CA - OFFICE OF CONSUMER AFFAIRS	23	21	-	-	-	(1)	20	(1)	(3)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,039	940	-	(6)	-	-	934	(6)	(105)	-
CE - COUNTY EXECUTIVE	14	12	-	-	-	-	12	-	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	34	34	1	-	-	-	35	1	1	-
CL - COUNTY CLERK	82	78	1	-	1	(1)	79	1	(3)	-
CO - COUNTY COMPTROLLER	85	71	-	-	-	-	71	-	(14)	-
CS - CIVIL SERVICE	49	43	-	-	-	-	43	-	(6)	-
DA - DISTRICT ATTORNEY	375	379	4	(2)	1	(1)	381	2	6	-
EL - BOARD OF ELECTIONS	157	155	-	-	-	-	155	-	(2)	-
FC - FIRE COMMISSION	96	83	-	-	-	-	83	-	(13)	-
EM - EMERGENCY MANAGEMENT	9	5	-	-	-	-	5	-	(4)	-
HE - HEALTH DEPARTMENT	171	158	-	(1)	3	(3)	157	(1)	(14)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	11	-	-	1	-	12	1	(2)	-
HR - COMMISSION ON HUMAN RIGHTS	7	6	-	-	1	(1)	6	-	(1)	-
HS - DEPARTMENT OF HUMAN SERVICES	59	52	-	-	-	-	52	-	(7)	6
IT - INFORMATION TECHNOLOGY	84	83	-	-	1	-	84	1	-	-
LE - COUNTY LEGISLATURE	90	83	-	-	-	-	83	-	(7)	-
LR - OFFICE OF LABOR RELATIONS	4	3	-	-	-	-	3	-	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	5	3	-	-	-	-	3	-	(2)	-
ME - MEDICAL EXAMINER	83	74	1	-	5	(5)	75	1	(8)	-
PA - PUBLIC ADMINISTRATOR	5	6	-	-	-	-	6	-	1	-
PB - PROBATION	184	164	-	(1)	-	-	163	(1)	(21)	-
PE - DEPARTMENT OF HUMAN RESOURCES	8	8	-	-	-	-	8	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	143	138	-	-	5	(2)	141	3	(2)	-
PD - POLICE DISTRICT	1,645	1,686	61	(8)	2	(2)	1,739	53	94	-
PD - POLICE HEADQUARTERS	1,614	1,468	1	(12)	7	(7)	1,457	(11)	(157)	-
PR - SHARED SERVICES	10	10	-	(1)	-	-	9	(1)	(1)	-
PW - PUBLIC WORKS DEPARTMENT	440	388	4	(1)	3	(2)	392	4	(48)	-
RM - RECORDS MANAGEMENT	11	11	-	-	1	-	12	1	1	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	2	1	-	-	-	3	1	(1)	-
SS - SOCIAL SERVICES	594	589	6	(1)	25	(32)	587	(2)	(7)	14
TC - TAXI & LIMOUSINE COMMISSION	10	7	-	-	-	-	7	-	(3)	-
TR - COUNTY TREASURER	26	23	-	-	-	-	23	-	(3)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	-	(1)	3	(2)	46	-	-	-
VS - VETERANS SERVICES AGENCY	7	7	-	-	-	-	7	-	-	-
Sub-Total Full Time Employees	7,450	7,069	87	(34)	59	(59)	7,122	53	(328)	20
Contract Employees										20
Major Operating Funds Sub-Total	7,450	7,069	87	(34)	59	(59)	7,122	53	(328)	20
Sewer District	107	112				(1)	111	(1)	4	
Grand Total F/T Employees	7,557	7,181	87	(34)	59	(60)	7,233	52	(324)	20

APRIL 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
AT	CNTY ATTORNEY LAW ASST TEMP	1
	DEPUTY CO ATTORNEY	5
BU	MANAGER OF FISCAL PROJECTS	1
CF	PROGRAM COORDINATOR	1
CL	ATTORNEY, COUNTY CLERK	1
DA	ASST DISTRICT ATTY	2
	DEP CHIEF INVESTIGTR	1
	LEGAL SECRETARY I	1
ME	FORENSIC MEDCAL PHOTGRPHR TRNE	1
PW	EQPT OPERATOR II	4
SA	ADMINISTRATIVE AIDE	1
SS	CLERK TYPIST I	2
	SOC WELFARE EXMR I	4
PD	POLICE OFFICER	61
PD	POLICE AUTOMOTIVE MECHANIC	1
MAJOR FUNDS NEW HIRES		87
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		87

APRIL 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination / Resignation
CC	CORR CTR ASSISTANT COOK	(1)
	CORRECTION OFFICER	(5)
DA	LEGAL SECRETARY I	(1)
	SPECIAL INVESTIGATOR I	(1)
HE	ACCOUNTING ASSISTANT I	(1)
PB	CLERK II	(1)
PR	CLERK TYPIST I	(1)
PW	EQPT OPERATOR III	(1)
SS	SOC SVC RSH ANLYST I	(1)
TV	CASHIER III	(1)
PD	POLICE OFFICER	(7)
	POLICE SERVICE AIDE TRAINEE	(1)
PD	POL LIEUT-DETECTIVE	(1)
	POL SERG-DETECTIVE	(1)
	POLICE COMMUNICATIONS OPERATOR	(2)
	POLICE LIEUTENANT	(2)
	POLICE OFFICER	(3)
	POLICE OFFICER-DET	(2)
	PUBLIC SAFETY OFFICER II	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(34)
SEWER DISTRICT TERMINATION/RESIGNATION		-
TOTAL TERMINATION/RESIGNATION		(34)



KPI REPORT 2: Full-Time Staffing by Grant



KPI REPORT 2: Appendix A: New Hires



KPI REPORT 2: Appendix B: Termination/Resignation

APRIL 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	COBA	SOA	Total Union	BOARD	ELECTED	ORDINANCE	Total Non	CONTRACT	
							On-Board 4/30/2018				Union On-Board 4/30/2018		Total On-Board 4/30/2018
Department of Investigations	-	-	-	-	-	-	-	-	-	-	-	-	
Assessment	105	-	-	-	-	-	105	-	-	4	4	109	
Assessment Review Commission	20	-	-	-	-	-	20	4	-	1	5	25	
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	
CF - Printing, Mail & Graphics	23	-	-	-	-	-	23	-	-	-	-	23	
Civil Service	36	-	-	-	-	-	36	-	-	7	7	43	
Consumer Affairs	20	-	-	-	-	-	20	-	-	-	-	20	
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	3	3	3	
Correctional Center	149	-	-	-	782	-	931	-	-	3	3	934	
County Attorney	38	-	-	-	-	-	38	-	-	38	38	76	
County Clerk	70	-	-	-	-	-	70	-	1	8	9	79	
County Comptroller	59	-	-	-	-	-	59	-	1	11	12	71	
County Executive	-	-	-	-	-	-	-	-	1	11	12	12	
District Attorney	128	-	33	-	-	-	161	-	1	219	220	381	
Elections	139	-	-	-	-	-	139	-	-	16	16	155	
Emergency Management	4	-	-	-	-	-	4	-	-	1	1	5	
Fire Commission	83	-	-	-	-	-	83	-	-	-	-	83	
Health	155	-	-	-	-	-	155	-	-	2	2	157	
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	12	12	12	
Human Resources	-	-	-	-	-	-	-	-	-	8	8	8	
Human Rights Commission	4	-	-	-	-	-	4	-	-	2	2	6	
Human Services	46	-	-	-	-	-	46	-	-	6	6	52	
Information Technology	78	-	-	-	-	-	78	-	-	6	6	84	
Labor Relations	-	-	-	-	-	-	-	-	-	3	3	3	
Legislature	-	-	-	-	-	-	-	-	19	64	83	83	
Medical Examiner	72	-	-	-	-	-	72	-	-	3	3	75	
Minority Affairs	-	-	-	-	-	-	-	-	-	3	3	3	
Office of Management and Budget	-	-	-	-	-	-	-	-	-	19	19	19	
Police District	83	-	-	1,486	-	170	1,739	-	-	-	-	1,739	
Police Headquarters	644	318	-	314	-	170	1,446	-	-	11	11	1,457	
Probation	162	-	-	-	-	-	162	-	-	1	1	163	
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	
Public Works	384	-	-	-	-	-	384	-	-	8	8	392	
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	
Recreation, Parks and Museums	137	-	-	-	-	-	137	-	-	4	4	141	
Shared Services	9	-	-	-	-	-	9	-	-	-	-	9	
Social Services	585	-	-	-	-	-	585	-	-	2	2	587	
Taxi & Limousine Commission	6	-	-	-	-	-	6	-	-	1	1	7	
Traffic and Parking Violations Agency	43	-	-	-	-	-	43	-	-	3	3	46	
Treasurer	20	-	-	-	-	-	20	-	-	3	3	23	
Veterans Services	6	-	-	-	-	-	6	-	-	1	1	7	
Sub-Total Full-Time Employees	3,324	318	33	1,800	782	340	6,597	4	23	498	525	7,122	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	20
Major Operating Funds Sub-Total	3,324	318	33	1,800	782	340	6,597	4	23	498	525	7,122	20
Sewer Districts	110	-	-	-	-	-	110	-	-	1	1	111	-
Grand Total F/T Employees	3,434	318	33	1,800	782	340	6,707	4	23	499	526	7,233	20

APRIL 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date March Overtime Hours						*YTD Actual Variance
	Paid Overtime 2018	Accrued Comp 2018	Total Overtime 2018	Paid Overtime 2017	Accrued Comp 2017	Total Overtime 2017	
Assessment	544.1	3,358.4	3,902.5	0.0	69.6	69.6	3,833.0
Assessment Review	0.0	470.6	470.6	0.0	74.4	74.4	396.3
Board of Elections	90.3	1,064.3	1,154.6	54.8	1,357.7	1,412.5	(257.9)
Civil Service	7.8	60.8	68.5	0.0	32.3	32.3	36.3
Constituent Affairs	106.2	0.0	106.2	174.6	0.0	174.6	(68.4)
Consumer Affairs	0.0	0.0	0.0	128.4	113.6	242.0	(242.0)
Correctional Center	72,829.0	5,206.4	78,035.4	58,910.7	5,420.8	64,331.4	13,703.9
County Attorney	0.0	9.4	9.4	0.0	8.0	8.0	1.4
County Clerk	100.0	157.7	257.7	492.9	20.3	513.2	(255.5)
County Comptroller	104.5	492.6	597.1	81.9	432.5	514.4	82.7
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	4,768.4	2,933.4	7,701.8	4,793.8	2,414.7	7,208.5	493.3
Emergency Management	233.9	116.6	350.5	141.0	28.1	169.2	181.3
Fire Commission	6,324.3	425.7	6,749.9	6,523.6	302.3	6,825.9	(76.0)
Health	221.4	664.4	885.8	124.3	424.5	548.8	337.0
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	0.0	0.0	0.0	21.8	21.8	(21.8)
Human Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Information Technology	719.4	493.8	1,213.2	926.6	252.6	1,179.2	34.0
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	0.0	0.0	0.0	48.0	0.0	48.0	(48.0)
Medical Examiner	1,080.8	123.8	1,204.6	739.9	66.0	805.9	398.7
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	123,930.0	0.0	123,930.0	114,743.0	0.0	114,743.0	9,187.0
Probation	3,426.6	1,543.7	4,970.3	2,660.5	947.2	3,607.7	1,362.6
Public Administrator	0.0	0.0	0.0	1.3	0.0	1.3	(1.3)
Public Works, Planning, Real Estate	16,106.0	2,120.7	18,226.8	12,363.0	1,613.8	13,976.9	4,249.9
Purchasing	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Records Management	72.75	55.15	127.9	225.75	21.77	247.52	(119.6)
Recreation, Parks and Museums	3,694.7	735.7	4,430.4	1,357.9	632.7	1,990.6	2,439.8
Sheriff	2,990.7	1,112.7	4,103.4	1,919.0	754.9	2,673.9	1,429.4
Social Services	9,299.8	4,149.2	13,449.0	8,472.6	5,030.2	13,502.8	(53.8)
Taxi & Limo Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Traffic and Parking Violations Agency	346.8	614.9	961.7	45.4	292.8	338.2	623.5
Treasurer	79.3	37.2	116.4	4.8	76.5	81.3	35.1
Veteran Services	0.0	19.3	19.3	0.0	19.9	19.9	(0.6)
Sub-Total	247,076.7	25,966.2	273,042.8	214,933.6	20,428.8	235,362.3	37,680.5
Sewer & Water Supply	4,891.3	1,035.8	5,927.1	4,073.8	849.9	4,923.6	1,003.5
Sub-Total	4,891.3	1,035.8	5,927.1	4,073.8	849.9	4,923.6	1,003.5
Grand Total	251,968.0	27,002.0	278,970.0	219,007.3	21,278.6	240,286.0	38,684.0

Data Source: BIRT Performance Scorecard Report as of May 7, 2018. CHIEFS Reporting System for the Police Department overtime.

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

APRIL 2018 MONTHLY FINANCIAL REPORT



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

Prior Year's Report: April 2017				Current Budget: January 2018				Current Month's Report: April 2018				Change in Totals April 2018 vs.	
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
ACTIVE	4,980	2,144	7,124	ACTIVE	4,664	2,144	6,808	ACTIVE	4,608	2,120	6,728		(396)
RETIREEES	5,742	4,104	9,846	RETIREEES	5,987	4,256	10,243	RETIREEES	6,089	4,244	10,333		487
TOTAL	10,722	6,248	16,970	TOTAL	10,651	6,400	17,051	TOTAL	10,697	6,364	17,061		91
Active Plans				Active Plans				Active Plans					
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
EMPIRE PLAN	4,590	1,575	6,165	EMPIRE PLAN	4,151	1,394	5,545	EMPIRE PLAN	4,063	1,359	5,422		(743)
ALL OTHER	390	569	959	ALL OTHER	513	750	1,263	ALL OTHER	545	761	1,306		347
TOTAL	4,980	2,144	7,124	TOTAL	4,664	2,144	6,808	TOTAL	4,608	2,120	6,728		(396)
Retiree Plans				Retiree Plans				Retiree Plans					
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
EMPIRE PLAN	1,233	474	1,707	EMPIRE PLAN	1,397	522	1,919	EMPIRE PLAN	1,488	528	2,016		309
MEDICARE IND	1,199	3,548	3,548	MEDICARE IND	1,143	3,658	3,658	MEDICARE IND	1,134	3,638	3,638		90
MEDICARE F1	3,243		3,243	MEDICARE F1	3,380		3,380	MEDICARE F1	3,399		3,399		(65)
MEDICARE F2	67	82	149	MEDICARE F2	67	76	143	MEDICARE F2	68	78	146		156
ALL OTHER				ALL OTHER				ALL OTHER					(3)
TOTAL	5,742	4,104	9,846	TOTAL	5,987	4,256	10,243	TOTAL	6,089	4,244	10,333		487
Annual Rates Per Employee				Annual Rates Per Employee				Annual Rates Per Employee				% Increase in Health Insurance Costs	
	Family	Single			Family	Single			Family	Single		Family	Single
EMPIRE PLAN	\$ 25,803	\$ 11,182		EMPIRE PLAN	\$ 28,046	\$ 11,994		EMPIRE PLAN	\$ 28,054	\$ 11,998		8.72%	7.30%
MEDICARE IND	\$ 19,635	\$ 5,053		MEDICARE IND	\$ 21,322	\$ 5,331		MEDICARE IND	\$ 21,312	\$ 5,329		8.54%	5.45%
MEDICARE F1	\$ 13,366			MEDICARE F1	\$ 14,475			MEDICARE F1	\$ 14,472			8.27%	
MEDICARE F2	\$ 20,240	\$ 8,955		ALL OTHER	\$ 20,571	\$ 9,076		ALL OTHER	\$ 20,617	\$ 9,079		1.86%	1.38%

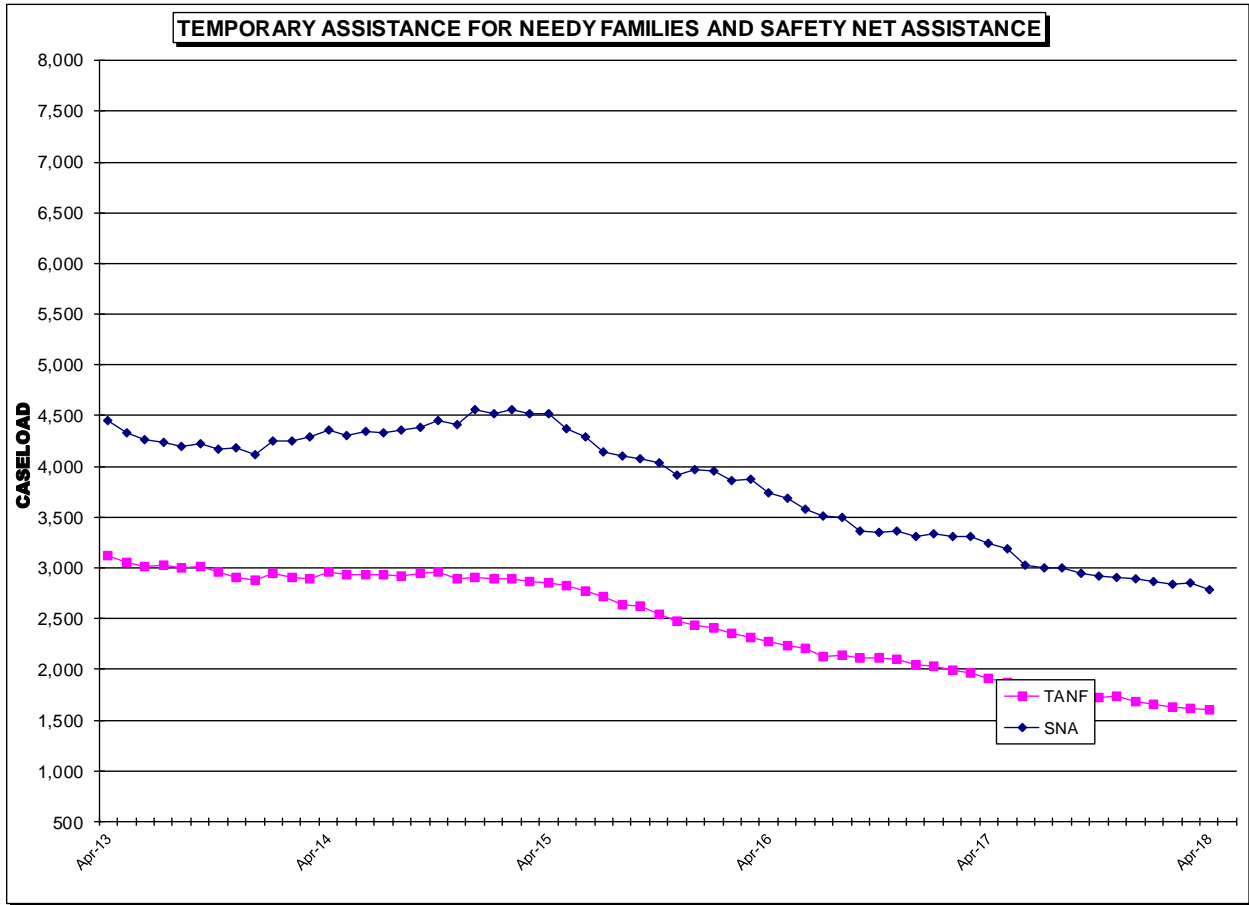
Note - As of April 1, 2017, 93.5% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.

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

Note - As of April 1, 2018, 91.5% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

	Apr-16	Apr-17	Apr-18
County Population	1,112	1,143	1,121
State-Ready Population	13	14	16
Federal Population	28	28	24
Parole Violators	48	46	30
TOTAL	1,201	1,231	1,191



KPI REPORT 7: Appendix A: Correctional Center Inmate Population

Nassau County Inmates			
Month	2016	2017	2018
January	1,051	1,132	1,126
February	1,113	1,194	1,182
March	1,135	1,175	1,129
April	1,112	1,143	1,121
May	1,098	1,143	-
June	1,098	1,142	-
July	1,053	1,173	-
August	1,069	1,164	-
September	1,109	1,175	-
October	1,170	1,157	-
November	1,151	1,147	-
December	1,091	1,081	-
Year-to-Date County Average	1,082	1,163	1,140
Year-end County Average	1,104	1,152	-
Federal Inmate Population			
Month	2016	2017	2018
January	34	24	23
February	33	26	25
March	29	28	25
April	28	28	24
May	30	30	-
June	33	32	-
July	31	33	-
August	36	30	-
September	35	30	-
October	29	31	-
November	29	31	-
December	27	26	-
Year-to-Date Federal Average	34	25	24
Year-end Federal Average	31	29	-

APRIL 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

NASSAU REGIONAL OFF-TRACK BETTING CORPORATION

Financial Activity for the period April 2018

Expense	2018 Budget	April	
		Apr-18	April-2018 YTD
Salary	7,775,200	641,735	2,566,941
Fringe Benefits	7,887,900	554,190	2,216,758
General and Administrative Expenses	8,428,720	696,663	2,786,654
Bond Principal	4,350,000	362,500	1,450,000
Expense Total	28,441,820	2,255,088	9,020,353
Revenue			
Net Retained Commission	16,289,200	1,257,475	5,029,899
Other income	11,395,700	761,352	3,045,408
Revenue Total	27,684,900	2,018,827	8,075,307
Net Profit	(756,920)	(236,261)	(945,046)

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.

March Data not available

**KPI REPORT 9: Tax Certiorari Report**

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of May 1, 2018. With respect to grievances filed for the 2019/20 tax year. There are 240,882 grievances filed, broken down as follows:

Class	Number of Grievances
Class I Properties	218,562
Class II Properties	5,633
Class III Properties	345
Class IV Properties	16,342
Total	240,882

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 May 1, 2018 no validated offers have been extended to Class I Property owners.

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 April 2018 Sworn Separations**

UNION	ACTUAL HC	PENDING HC
PBA	26	1
SOA	11	1
TOTAL PDD	37	2
PBA	11	5
DAI	16	0
SOA	11	2
TOTAL PDH	38	7
TOTAL SEPARATIONS	75	9

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.

APRIL 2018 MONTHLY FINANCIAL REPORT



KPI REPORT 11: Tax Map Verification Documents Processed

Month - 2018	# of Documents Verified	Total Revenue
January	9,659	\$3,428,945
February	8,240	\$2,925,200
March	9,388	\$3,332,740
April	0	\$0
May	0	\$0
June	0	\$0
July	0	\$0
August	0	\$0
September	0	\$0
October	0	\$0
November	0	\$0
December	0	\$0
Totals	27,287	\$9,686,885