

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending May 31, 2018**

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**Nassau County**

Long Island, New York

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**Laura Curran, County Executive**

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

# **OFFICE OF MANAGEMENT AND BUDGET**

**Deputy County Executive**

**Mark Page**

**Budget Director**

**Andrew Persich**

## **Finance & Operations Unit**

**Randy Ghisone  
Martha Worsham  
Susan Jurman  
Joseph Devito  
Jeffrey Nogid  
Anthony Romano  
William Cote**

## **Project & Performance Management**

**Christopher Nolan  
Irfan Qureshi**

## **Other Management, Budget & Finance**

**Contributors  
Steven Conkling  
Deborah Austin**

## **Risk Management Unit**

**Steven Munzing**



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## **EXECUTIVE SUMMARY**





### 2018 OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the May 2018 Financial Report indicating the County's current fiscal status. OMB projects that the County's 2018 operating surplus will be \$8.9 million after the implementation of corrective actions, reinstatement of essential services and new budget initiatives.

While the May report has a surplus of \$8.9 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 has sought several legislative actions 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.

On June 19, 2018, the New York State Senate and Assembly passed the change to the DAF which the County Administration was seeking.

In addition, New York state is looking to eliminate its long-term liability of reimbursing the county for certain categories of injured workers, and instead wants to offer the county a discounted up-front payment. Triad is negotiating the discount with the State on behalf of the County. The County is estimating that the State will offer between \$14.5 million and \$16.0 million now, to relieve of its obligation. Therefore, we would receive the estimated funds now, and pay out the \$19.0 million to the injured employees over a span of approximately 20 years.

### Revenues

Total revenues are projected to be \$3.4 billion, an increase of \$31.3 million from the 2018 NIFA Conformed Budget. Following an upward trend in 2017, sales tax receipts thus far in 2018 have grown by 4.2% as compared to the same time in 2017. The economy remains strong, unemployment rates are historically low and consumer confidence remains high. Therefore, May 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.

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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 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. The increased fees and charges for the \$1.2 million in Parks Department revenue can be realized with further approval. However, approximately \$13.0 million of these revenue initiatives require legislative approval including \$5.0 million for the sale of County property; therefore, this amount continues to be 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 \$1.7 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 \$22.4 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 \$15.4 million lower than the 2018 NIFA Conformed Budget due to 314 full-time positions that have not been filled as of April 30, 2018 (see KPI 1).
- Fringe Benefits savings of \$8.9 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.



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- 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 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 earlier reports, 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.

# MAY 2018 MONTHLY FINANCIAL REPORT



## Expense Variance Explanation - 2018 NIFA Conformed Budget

Object	2018 NIFA Conformed Budget	May Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	871,418,303	855,998,287	15,420,016	A surplus is projected primarily due vacancies offset by higher overtime in PD and Corrections.
AB - FRINGE BENEFITS	577,169,228	568,284,128	8,885,100	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	OMB projects a surplus as part of the 2018 Savings Initiatives.
BB - EQUIPMENT	2,313,140	2,175,942	137,198	OMB projects a surplus as part of the 2018 Savings Initiatives.
DD - GENERAL EXPENSES	31,545,561	30,996,891	548,670	OMB projects a surplus as part of the 2018 Savings Initiatives.
DE - CONTRACTUAL SERVICES	251,352,038	260,061,300	(8,709,262)	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 - NCIFA EXPENDITURES	2,025,000	2,025,000	0	
OO - OTHER EXPENSES	243,254,445	287,228,235	(43,973,790)	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.
	<b>3,381,456,896</b>	<b>3,403,879,912</b>	<b>(22,423,016)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## Revenue Variance Explanation – 2018 NIFA Conformed Budget

Object	2018 NIFA Conformed Budget	May Projections	Variance	Explanation
BA - INT PENALTY ON TAX	34,850,000	35,004,015	154,015	
BC - PERMITS & LICENSES	18,485,093	18,720,511	235,418	
BD - FINES & FORFEITS	102,910,574	116,219,372	13,308,798	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	3,641,759	1,688,524	OMB projects a surplus due to higher than budgeted interest rates.
BF - RENTS & RECOVERIES	25,064,596	32,863,662	7,799,066	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	17,453,461	141,245	
BH - DEPT REVENUES	237,100,578	232,357,586	(4,742,992)	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	99,909,589	13,379	
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	139,542,692	4,948,960	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	210,486,122	(1,088,858)	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 3.8% growth when compared to 2017 year-to-date.
TB - SALES TAX PART COUNTY	101,271,425	101,271,425	0	
TL - PROPERTY TAX	814,701,604	814,701,604	0	
TO - OTB 5% TAX	2,100,000	2,100,000	0	
TX - SPECIAL TAXES	29,941,547	29,941,547	0	
	<b>3,381,456,896</b>	<b>3,412,757,451</b>	<b>31,300,555</b>	



**FUND AND  
DEPARTMENT DETAIL**



# MAY 2018 MONTHLY FINANCIAL REPORT



## Major Funds

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	871,418,303	333,028,815	855,998,287	15,420,016
	AB - FRINGE BENEFITS	577,169,228	324,142,356	568,284,128	8,885,100
	AC - WORKERS COMPENSATION	34,299,182	11,086,321	33,499,182	800,000
	BB - EQUIPMENT	2,313,140	485,441	2,175,942	137,198
	DD - GENERAL EXPENSES	31,545,561	14,321,073	30,996,891	548,670
	DE - CONTRACTUAL SERVICES	251,352,038	175,603,324	260,061,300	(8,709,262)
	DF - UTILITY COSTS	33,566,551	10,880,263	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	51,952,738	122,588,977	0
	GA - LOCAL GOVT ASST PROGRAM	70,855,824	(235,175)	71,326,412	(470,588)
	GG - PRINCIPAL	98,707,823	50,886,320	98,707,823	0
	HH - INTERFUND CHARGES	24,719,916	3,319,399	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	243,254,445	65,975,495	287,228,235	(43,973,790)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	85,878,207	134,147,650	352,350
	SS - RECIPIENT GRANTS	55,650,000	21,226,272	51,150,000	4,500,000
	TT - PURCHASED SERVICES	67,583,171	36,326,098	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	30,785,269	47,025,000	0
	XX - MEDICAID	237,685,256	102,684,200	239,192,349	(1,507,093)
<b>Total Expenses Excluding Interdepartmental Charges</b>		<b>2,955,430,233</b>	<b>1,325,474,089</b>	<b>2,977,853,249</b>	<b>(22,423,016)</b>
	<b>Interdepartmental Charges</b>	<b>426,026,663</b>	<b>(572,441)</b>	<b>426,026,663</b>	<b>0</b>
<b>Total Expenses Including Interdepartmental Charges</b>		<b>3,381,456,896</b>	<b>1,324,901,648</b>	<b>3,403,879,912</b>	<b>(22,423,016)</b>
REV	BA - INT PENALTY ON TAX	34,850,000	19,406,866	35,004,015	154,015
	BC - PERMITS & LICENSES	18,485,093	7,775,870	18,720,511	235,418
	BD - FINES & FORFEITS	102,910,574	42,348,462	116,219,372	13,308,798
	BE - INVEST INCOME	1,953,235	2,240,098	3,641,759	1,688,524
	BF - RENTS & RECOVERIES	25,064,596	6,771,292	32,863,662	7,799,066
	BG - REVENUE OFFSET TO EXPENSE	17,312,216	9,168,195	17,453,461	141,245
	BH - DEPT REVENUES	237,100,578	70,072,790	232,357,586	(4,742,992)
	BO - PAYMENT IN LIEU OF TAXES	45,621,235	14,708,808	45,621,235	0
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	1,062,053	2,604,750	0
	BS - OTB PROFITS	15,750,000	3,000,000	10,500,000	(5,250,000)
	BW - INTERFUND REVENUE	69,157,061	179,227	75,250,061	6,093,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	134,593,732	22,025,515	139,542,692	4,948,960
	IF - INTERFUND TRANSFERS	2,912,422	0	2,912,422	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	211,574,980	64,816,129	210,486,122	(1,088,858)
	TA - SALES TAX COUNTYWIDE	1,087,525,185	282,312,237	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	97,593	814,701,604	0
	TO - OTB 5% TAX	2,100,000	352,663	2,100,000	0
	TX - SPECIAL TAXES	29,941,547	9,567,221	29,941,547	0
<b>Total Revenue Excluding Interdepartmental Charges</b>		<b>2,955,430,233</b>	<b>555,905,020</b>	<b>2,986,717,410</b>	<b>31,287,177</b>
	<b>Interdepartmental Charges</b>	<b>426,026,663</b>	<b>(572,441)</b>	<b>426,040,042</b>	<b>13,379</b>
<b>Total Revenue Including Interdepartmental Charges</b>		<b>3,381,456,896</b>	<b>555,332,579</b>	<b>3,412,757,451</b>	<b>31,300,555</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>8,877,539</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## GENERAL FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	393,392,743	151,873,741	385,640,266	7,752,477
	AB - FRINGE BENEFITS	272,901,966	139,388,270	268,717,573	4,184,393
	AC - WORKERS COMPENSATION	20,413,497	6,529,187	19,613,497	800,000
	BB - EQUIPMENT	1,303,253	365,001	1,267,151	36,102
	DD - GENERAL EXPENSES	23,971,810	10,879,670	23,423,140	548,670
	DE - CONTRACTUAL SERVICES	231,998,220	166,290,507	240,692,741	(8,694,521)
	DF - UTILITY COSTS	29,629,875	9,659,854	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	(235,175)	71,326,412	(470,588)
	HD - DEBT SERVICE CHARGEBACKS	300,716,070	0	300,716,070	0
	HF - INTER-DEPARTMENTAL CHARGES	50,278,610	(829,886)	50,278,610	0
	HH - INTERFUND CHARGES	24,719,916	3,319,399	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	65,195,300	138,996,091	(43,973,790)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	85,878,207	134,147,650	352,350
	SS - RECIPIENT GRANTS	55,650,000	21,226,272	51,150,000	4,500,000
	TT - PURCHASED SERVICES	67,583,171	36,326,098	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	30,785,269	47,025,000	0
	XX - MEDICAID	237,685,256	102,684,200	239,192,349	(1,507,093)
<b>EXP Total</b>		<b>2,108,843,330</b>	<b>836,463,587</b>	<b>2,143,720,947</b>	<b>(34,877,617)</b>
REV	BA - INT PENALTY ON TAX	34,850,000	19,406,866	35,004,015	154,015
	BC - PERMITS & LICENSES	12,976,275	5,961,070	13,211,693	235,418
	BD - FINES & FORFEITS	71,533,000	31,770,488	81,841,798	10,308,798
	BE - INVEST INCOME	1,929,000	2,200,617	3,598,908	1,669,908
	BF - RENTS & RECOVERIES	24,998,456	6,747,219	32,780,197	7,781,741
	BG - REVENUE OFFSET TO EXPENSE	16,200,000	8,774,463	16,341,245	141,245
	BH - DEPT REVENUES	200,753,600	57,027,161	195,710,858	(5,042,742)
	BJ - INTERDEPT REVENUES	86,079,341	(432,767)	86,092,720	13,379
	BO - PAYMENT IN LIEU OF TAXES	19,520,599	1,658,490	19,520,599	0
	BS - OTB PROFITS	15,750,000	3,000,000	10,500,000	(5,250,000)
	BW - INTERFUND REVENUE	36,850,160	210,828	36,943,160	93,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	128,877,652	19,436,453	133,826,612	4,948,960
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	210,694,980	64,674,454	209,606,122	(1,088,858)
	TA - SALES TAX COUNTYWIDE	1,087,525,185	282,312,237	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	97,593	51,677,392	0
	TO - OTB 5% TAX	2,100,000	352,663	2,100,000	0
	TX - SPECIAL TAXES	5,256,265	1,722,793	5,256,265	0
<b>REV Total</b>		<b>2,108,843,330</b>	<b>504,920,628</b>	<b>2,130,808,195</b>	<b>21,964,865</b>

Projected Surplus / (Deficit)

(35,004,015)



# MAY 2018 MONTHLY FINANCIAL REPORT



## DEBT SERVICE FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	FF - INTEREST	122,588,977	51,952,738	122,588,977	0
	GG - PRINCIPAL	98,707,823	50,886,320	98,707,823	0
	OO - OTHER EXPENSES	148,232,144	780,195	148,232,144	0
<b>EXP Total</b>		<b>369,528,944</b>	<b>103,619,253</b>	<b>369,528,944</b>	<b>0</b>
REV	BG - REVENUE OFFSET TO EXPENSE	1,112,216	393,733	1,112,216	0
	BQ - CAPITAL RESOURCES FOR DEBT	2,604,750	1,062,053	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
<b>REV Total</b>		<b>369,528,944</b>	<b>3,799,708</b>	<b>369,528,944</b>	<b>0</b>

# MAY 2018 MONTHLY FINANCIAL REPORT



## FIRE COMMISSION FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,424,596	3,614,688	10,291,628	132,968
	AB - FRINGE BENEFITS	6,159,843	3,475,073	5,996,650	163,193
	BB - EQUIPMENT	84,021	34,784	84,021	0
	DD - GENERAL EXPENSES	188,806	34,826	188,806	0
	DE - CONTRACTUAL SERVICES	4,540,863	4,326,486	4,786,468	(245,605)
	HD - DEBT SERVICE CHARGEBACKS	820,758	0	820,758	0
	HF - INTER-DEPARTMENTAL CHARGES	2,524,924	(99,776)	2,524,924	0
<b>EXP Total</b>		<b>24,743,811</b>	<b>11,386,081</b>	<b>24,693,255</b>	<b>50,556</b>
REV	BE - INVEST INCOME	0	2,000	2,001	2,001
	BH - DEPT REVENUES	8,900,600	3,156,790	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	53,480	180,000	0
	TL - PROPERTY TAX	15,258,520	0	15,258,520	0
<b>REV Total</b>		<b>24,743,811</b>	<b>3,414,616</b>	<b>25,045,562</b>	<b>301,751</b>

Projected Surplus / (Deficit)

352,307

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	814,746	703,142	111,604	4,260,048	3,614,688	645,360	Variance due to vacancies
	AB	350,949	329,628	21,321	3,548,594	3,475,073	73,521	
	BB	0	613	(613)	20,769	34,784	(14,015)	Delayed spending of communication equipment
	DD	6,522	6,651	(129)	54,770	34,826	19,944	Delayed spending of travel and uniform expenses
	DE	89,682	4,125,586	(4,035,904)	4,422,776	4,326,486	96,290	Delay in spending of Medical/ Psychiatric Services
	HF	(85,852)	(99,776)	13,924	(85,852)	(99,776)	13,924	
<b>EXP Total</b>		<b>1,176,047</b>	<b>5,065,843</b>	<b>(3,889,796)</b>	<b>12,221,105</b>	<b>11,386,081</b>	<b>835,024</b>	
REV	BE	0	574	574	0	2,000	2,000	No budget therefore no plan
	BH	721,738	949,294	227,556	3,234,915	3,156,790	(78,125)	Delay in recording revenues
	BO	0	0	0	202,346	202,346	(1)	
	SA	6,081	12,115	6,034	47,006	53,480	6,474	
<b>REV Total</b>		<b>727,819</b>	<b>961,982</b>	<b>234,163</b>	<b>3,484,267</b>	<b>3,414,616</b>	<b>(69,651)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## POLICE DISTRICT FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	223,731,926	84,388,147	219,780,930	3,950,996
	AB - FRINGE BENEFITS	143,730,679	86,736,647	140,135,445	3,595,234
	AC - WORKERS COMPENSATION	9,480,593	3,057,461	9,480,593	0
	BB - EQUIPMENT	338,090	9,940	338,090	0
	DD - GENERAL EXPENSES	3,825,631	1,954,370	3,825,631	0
	DE - CONTRACTUAL SERVICES	1,926,764	(139,067)	1,926,764	0
	DF - UTILITY COSTS	1,100,215	470,088	1,100,215	0
	HD - DEBT SERVICE CHARGEBACKS	2,243,962	0	2,243,962	0
	HF - INTER-DEPARTMENTAL CHARGES	20,816,584	231,669	20,816,584	0
<b>EXP Total</b>		<b>407,194,444</b>	<b>176,709,255</b>	<b>399,648,214</b>	<b>7,546,230</b>
REV	BC - PERMITS & LICENSES	4,628,818	1,424,845	4,628,818	0
	BD - FINES & FORFEITS	1,355,763	341,900	1,355,763	0
	BE - INVEST INCOME	12,235	28,849	28,850	16,615
	BF - RENTS & RECOVERIES	0	17,325	17,325	17,325
	BH - DEPT REVENUES	3,450,000	886,792	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
<b>REV Total</b>		<b>407,194,444</b>	<b>11,078,742</b>	<b>407,228,384</b>	<b>33,940</b>

Projected Surplus / (Deficit)

0

7,580,169

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	17,452,563	15,120,124	2,332,439	82,620,716	84,388,147	(1,767,431)	Variance due to high attrition
	AB	7,375,966	7,097,052	278,914	87,249,580	86,736,647	512,933	Variance due to lower head count
	AC	790,049	624,282	165,767	3,950,245	3,057,461	892,784	Lower than expected D-Pay and Indemnity offset by higher Medical
	BB	26,006	0	26,006	130,030	9,940	120,090	Delay in spending
	DD	295,534	753,187	(457,653)	1,477,670	1,954,370	(476,700)	Higher than anticipated gasoline and uniform spending
	DE	117,350	7,000	110,350	987,964	(139,067)	1,127,031	Reversal of prior year accrual
	DF	123,657	57,533	66,124	319,130	470,088	(150,958)	Higher than anticipated spending of Light, Power and Water
	HF	0	231,669	(231,669)	0	231,669	(231,669)	
<b>EXP Total</b>		<b>26,181,125</b>	<b>23,890,846</b>	<b>2,290,279</b>	<b>176,735,335</b>	<b>176,709,255</b>	<b>26,080</b>	
REV	BC	356,063	187,695	(168,368)	1,780,315	1,424,845	(355,470)	Delay in recording certain permits
	BD	104,289	2,500	(101,789)	521,445	341,900	(179,545)	Delay in recording fines
	BE	941	7,959	7,018	4,705	28,849	24,144	Higher interest rates than budgeted
	BF	0	1,763	1,763	0	17,325	17,325	Recoveries from prior year encumbrances
	BH	133,707	73,847	(59,860)	1,096,488	886,792	(209,696)	Delay in implementation of Tow Impound program
	BJ	72,000	0	(72,000)	72,000	0	(72,000)	
	BO	0	0	0	8,379,031	8,379,031	0	
<b>REV Total</b>		<b>667,000</b>	<b>273,764</b>	<b>(393,237)</b>	<b>11,853,984</b>	<b>11,078,742</b>	<b>(775,242)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## POLICE HEADQUARTER FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	243,869,038	93,152,240	240,285,463	3,583,575
	AB - FRINGE BENEFITS	154,376,740	94,542,365	153,434,460	942,280
	AC - WORKERS COMPENSATION	4,405,092	1,499,673	4,405,092	0
	BB - EQUIPMENT	587,776	75,716	486,680	101,096
	DD - GENERAL EXPENSES	3,559,314	1,452,207	3,559,314	0
	DE - CONTRACTUAL SERVICES	12,886,191	5,125,397	12,655,327	230,864
	DF - UTILITY COSTS	2,836,461	750,321	2,836,461	0
	HD - DEBT SERVICE CHARGEBACKS	22,349,663	0	22,349,663	0
	HF - INTER-DEPARTMENTAL CHARGES	26,276,092	125,552	26,276,092	0
<b>EXP Total</b>		<b>471,146,367</b>	<b>196,723,471</b>	<b>466,288,552</b>	<b>4,857,815</b>
REV	BC - PERMITS & LICENSES	880,000	389,955	880,000	0
	BD - FINES & FORFEITS	30,021,811	10,236,073	33,021,811	3,000,000
	BE - INVEST INCOME	12,000	8,631	12,000	0
	BF - RENTS & RECOVERIES	66,140	6,749	66,140	0
	BH - DEPT REVENUES	23,996,378	9,002,046	23,996,378	0
	BJ - INTERDEPT REVENUES	13,426,293	(139,674)	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	(31,601)	6,200,000	6,000,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	903,878	245,140	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	7,844,428	24,685,282	0
<b>REV Total</b>		<b>471,146,367</b>	<b>32,118,885</b>	<b>480,146,367</b>	<b>9,000,000</b>

<b>Projected Surplus / (Deficit)</b>	<b>0</b>	<b>13,857,815</b>
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EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	18,316,352	15,349,651	2,966,701	90,551,263	93,152,240	(2,600,977)	Due to high terminal leave and holiday pay
	AB	7,715,142	7,974,764	(259,622)	93,664,136	94,542,365	(878,229)	
	AC	338,852	311,973	26,879	1,694,260	1,499,673	194,587	Lower than expected D-Pay and Indemnity, partially offset by high Medical
	BB	45,215	3	45,212	253,129	75,716	177,413	Delay in Spending of Motor Vehicle Equipment
	DD	296,603	145,800	150,803	1,483,017	1,452,207	30,810	Higher than anticipated gasoline spending
	DE	991,245	545,668	445,577	4,956,225	5,125,397	(169,172)	Higher than anticipated radio and communications
	DF	218,189	101,727	116,462	1,090,945	750,321	340,624	Delay in telephone utilities spending
	HD	0	0	0	0	0	0	
	HF	0	125,552	(125,552)	0	125,552	(125,552)	
<b>EXP Total</b>		<b>27,921,598</b>	<b>24,555,138</b>	<b>3,366,460</b>	<b>193,692,975</b>	<b>196,723,471</b>	<b>(3,030,496)</b>	
REV	BC	67,692	107,380	39,688	338,460	389,955	51,495	
	BD	2,309,370	2,813,640	504,270	11,546,850	10,236,073	(1,310,777)	Delay in transferring Public Safety Fee from TPVA
	BE	923	3,757	2,834	4,615	8,631	4,016	
	BF	0	0	0	6,686	6,749	63	
	BH	1,845,874	3,412,912	1,567,038	9,230,756	9,002,046	(228,710)	Delay in posting of ambulance fees
	BJ	137,000	(139,674)	(276,674)	137,000	(139,674)	(276,674)	Prior year accrual
	BO	0	0	0	4,468,941	4,468,942	1	
	BW	0	(31,601)	(31,601)	0	(31,601)	(31,601)	
	FA	0	4,018	4,018	225,970	245,140	19,170	Received earlier than anticipated
	SA	0	0	0	175,000	88,195	(86,805)	
	TX	1,898,868	2,951,940	1,053,072	9,494,340	7,844,428	(1,649,912)	Delay in posting Cell Phone E911 Surcharge and Motor Vehicle Registration revenues
<b>REV Total</b>		<b>6,259,727</b>	<b>9,122,371</b>	<b>2,862,644</b>	<b>35,628,618</b>	<b>32,118,885</b>	<b>(3,509,733)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,700,623	3,917,915	10,062,056	(361,433)
	AB - FRINGE BENEFITS	9,377,251	4,834,526	7,944,069	1,433,182
	BB - EQUIPMENT	15,000	0	15,000	0
	DD - GENERAL EXPENSES	1,007,921	49,159	1,007,921	0
	DE - CONTRACTUAL SERVICES	64,154,936	60,552,748	64,154,936	0
	DF - UTILITY COSTS	6,075,000	3,113,011	6,075,000	0
	FF - INTEREST	5,338,753	504,302	5,338,753	0
	GG - PRINCIPAL	9,713,490	3,564,000	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
<b>EXP Total</b>		<b>137,990,010</b>	<b>76,581,341</b>	<b>146,205,809</b>	<b>(8,215,799)</b>
REV	AA - OPENING FUND BALANCE	14,266,242	0	22,441,741	8,175,499
	BC - PERMITS & LICENSES	1,553,000	563,713	1,553,000	0
	BE - INVEST INCOME	200,000	193,092	215,570	15,570
	BF - RENTS & RECOVERIES	6,540,000	791,502	6,540,000	0
	BH - DEPT REVENUES	1,200,000	110,047	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
<b>REV Total</b>		<b>137,990,010</b>	<b>49,883,085</b>	<b>146,205,809</b>	<b>8,215,799</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	661,598	575,029	86,569	4,195,485	3,917,915	277,570	Delay in transfer of salaries from GEN to SSW
	AB	683,277	559,648	123,629	5,013,278	4,834,526	178,752	Delay in transfer of employee from GEN to SSW. Increased Overtime and Back charge not posted
	BB	1,667	0	1,667	3,334	0	3,334	Lower than expected spending
	DD	110,829	200	110,629	230,658	49,159	181,499	Encumbered later than expected
	DE	215,174	419	214,755	60,982,757	60,552,748	430,009	Encumbered later than expected and reversal of accrual.
	DF	587,650	1,211,523	(623,873)	1,961,451	3,113,011	(1,151,560)	Current obligation reflects reversal of 2016 year-end accrual
	FF	578,866	318,843	260,023	1,286,687	504,302	782,385	Timing difference
	GG	922,943	1,867,000	(944,057)	3,252,886	3,564,000	(311,114)	Timing difference
	HH	0	0	0	0	0	0	
	OO	500,000	0	500,000	1,045,680	45,680	1,000,000	Delay in obligation
<b>EXP Total</b>		<b>4,262,004</b>	<b>4,532,661</b>	<b>(270,657)</b>	<b>77,972,216</b>	<b>76,581,341</b>	<b>1,390,875</b>	
REV	BC	134,570	120,789	(13,781)	611,006	563,713	(47,293)	Delay in obligation
	BE	12,449	50,192	37,743	112,859	193,092	80,233	Investment income is trending higher than plan
	BF	707,779	621,517	(86,262)	1,585,544	791,502	(794,042)	Delay in payment, plan does not reflect actual timing of invoice processing from Suez which determines recovery
	BH	126,744	53	(126,691)	312,790	110,047	(202,743)	Change in the billing methodology has lead to a delay in payment.
	FA	0	0	0	0	24,730	24,730	
	IF	0	0	0	0	48,200,000	48,200,000	
<b>REV Total</b>		<b>981,542</b>	<b>792,550</b>	<b>(188,992)</b>	<b>2,622,199</b>	<b>49,883,085</b>	<b>47,260,886</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May 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	-
<b>EXP Total</b>		<b>342,342</b>	<b>3,160</b>	<b>60,320</b>	<b>282,022</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	21,799	0	21,799	113,355	2,452	110,903	Currently no staff on board
	DD	0	0	0	2,467	708	1,759	Delay in spending
	DE	11,800	0	11,800	11,800	0	11,800	Delay in spending
<b>EXP Total</b>		<b>33,599</b>	<b>0</b>	<b>33,599</b>	<b>127,622</b>	<b>3,160</b>	<b>124,462</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,307,125	840,549	2,393,629	(86,504)
	DD - GENERAL EXPENSES	64,667	29,285	64,667	0
<b>EXP Total</b>		<b>2,371,792</b>	<b>869,834</b>	<b>2,458,296</b>	<b>(86,504)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	175,541	171,256	4,285	945,392	840,549	104,843	Budgeted FT employee retired at the end of 2017
	DD	3,056	3,350	(294)	23,939	29,285	(5,346)	Unplanned expenses due to a CSEA award settlement in regards to education and training
<b>EXP Total</b>		<b>178,597</b>	<b>174,605</b>	<b>3,992</b>	<b>969,331</b>	<b>869,834</b>	<b>99,497</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,554,444	3,379,007	9,084,672	(530,228)
	DD - GENERAL EXPENSES	178,906	31,051	180,285	(1,379)
	DE - CONTRACTUAL SERVICES	940,503	178,102	940,503	0
	OO - OTHER EXPENSES	30,000,000	5,947,241	30,000,000	0
<b>EXP Total</b>		<b>39,673,853</b>	<b>9,535,401</b>	<b>40,205,460</b>	<b>(531,607)</b>
REV	BH - DEPT REVENUES	47,874,635	15,022,946	42,697,235	(5,177,400)
<b>REV Total</b>		<b>47,874,635</b>	<b>15,022,946</b>	<b>42,697,235</b>	<b>(5,177,400)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	645,181	597,350	47,831	3,553,810	3,379,007	174,803	Mainly due to Full-time vacancies
	DD	3,792	3,425	367	31,902	31,051	851	
	DE	82,180	49,193	32,987	266,019	178,102	87,917	Delay in spending
	OO	3,321,417	3,197,844	123,573	6,750,084	5,947,241	802,843	Delay in spending
<b>EXP Total</b>		<b>4,052,570</b>	<b>3,847,812</b>	<b>204,758</b>	<b>10,601,815</b>	<b>9,535,401</b>	<b>1,066,414</b>	
REV	BH	5,692,959	4,589,043	(1,103,916)	15,612,863	15,022,946	(589,917)	Greater volume than expected
<b>REV Total</b>		<b>5,692,959</b>	<b>4,589,043</b>	<b>(1,103,916)</b>	<b>15,612,863</b>	<b>15,022,946</b>	<b>(589,917)</b>	



# MAY 2018 MONTHLY FINANCIAL REPORT



## AT - COUNTY ATTORNEY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,234,154	2,677,439	6,793,350	440,804
	BB - EQUIPMENT	7,079	0	6,079	1,000
	DD - GENERAL EXPENSES	609,394	186,413	609,563	(169)
	DE - CONTRACTUAL SERVICES	4,881,868	817,691	4,673,297	208,571
<b>EXP Total</b>		<b>12,732,495</b>	<b>3,681,544</b>	<b>12,082,289</b>	<b>650,206</b>
REV	BD - FINES & FORFEITS	610,000	166,174	610,000	0
	BF - RENTS & RECOVERIES	745,000	205,917	2,785,000	2,040,000
	BH - DEPT REVENUES	160,000	44,249	160,000	0
	BJ - INTERDEPT REVENUES	942,125	0	942,125	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	255,000	0	255,000	0
<b>REV Total</b>		<b>2,712,125</b>	<b>416,340</b>	<b>4,752,125</b>	<b>2,040,000</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	549,603	568,313	(18,710)	2,962,914	2,677,439	285,475	Mainly due to Full-time vacancies
	BB	0	0	0	0	0	0	
	DD	53,708	36,694	17,014	225,007	186,413	38,594	Delay in spending
	DE	200,000	418,980	(218,980)	743,711	817,691	(73,980)	Contracts in the pipeline that have not yet been encumbered
<b>EXP Total</b>		<b>803,311</b>	<b>1,023,987</b>	<b>(220,676)</b>	<b>3,931,632</b>	<b>3,681,544</b>	<b>250,088</b>	
REV	BD	40,000	31,150	(8,850)	175,024	166,174	(8,850)	Relatively on par with property seizure projections to this point
	BF	38,893	0	(38,893)	194,203	205,917	11,714	In line with the YTD plan through recoveries
	BH	10,100	4,960	(5,140)	40,219	44,249	4,030	
<b>REV Total</b>		<b>88,993</b>	<b>36,110</b>	<b>(52,883)</b>	<b>409,446</b>	<b>416,340</b>	<b>6,894</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,712,584	1,478,063	4,210,882	(498,298)
	AB - FRINGE BENEFITS	25,320,618	1,753,178	25,320,618	0
	AC - WORKERS COMPENSATION	8,448,174	2,521,542	8,448,174	0
	BB - EQUIPMENT	4,563	0	4,563	0
	DD - GENERAL EXPENSES	104,517	50,858	104,517	0
	DE - CONTRACTUAL SERVICES	1,980,837	1,439,352	1,980,837	0
	GA - LOCAL GOVT ASST PROGRAM	70,855,824	(235,175)	71,326,412	(470,588)
	HD - DEBT SERVICE CHARGEBACKS	300,716,070	0	300,716,070	0
	HF - INTER-DEPARTMENTAL CHARGES	6,940,566	(62,355)	6,940,566	0
	HH - INTERFUND CHARGES	24,719,916	3,319,399	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	50,656,085	95,652,012	(44,123,790)
<b>EXP Total</b>		<b>496,356,891</b>	<b>57,613,172</b>	<b>541,449,567</b>	<b>(45,092,676)</b>
REV	BD - FINES & FORFEITS	900,000	279,570	900,000	0
	BF - RENTS & RECOVERIES	5,400,000	203,098	4,953,406	(446,594)
	BG - REVENUE OFFSET TO EXPENSE	15,600,000	8,645,049	15,741,245	141,245
	BJ - INTERDEPT REVENUES	56,107,615	0	56,107,615	0
	BO - PAYMENT IN LIEU OF TAXES	19,520,599	1,828,547	19,520,599	0
	BS - OTB PROFITS	15,750,000	3,000,000	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	180,988	237,200	0
	TA - SALES TAX COUNTYWIDE	1,087,525,185	282,312,237	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	97,593	51,677,392	0
	TO - OTB 5% TAX	2,100,000	352,663	2,100,000	0
<b>REV Total</b>		<b>1,386,969,828</b>	<b>296,899,746</b>	<b>1,389,414,479</b>	<b>2,444,651</b>

EXP/REV	CC	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	10	AA	195,548	171,744	23,804	3,193,294	1,478,063	1,715,231	Primarily due to reversal of Terminal Leave Expense accrual for NHCC
		AB	2,993,467	2,712,912	280,555	4,366,335	1,753,178	2,613,157	Reversal of accrual
		AC	816,772	1,047,197	(230,425)	2,730,770	2,521,542	209,228	
		BB	507	0	507	1,014	0	1,014	
		DD	8,995	26,953	(17,958)	41,523	50,858	(9,335)	
		DE	20,978	0	20,978	1,391,956	1,439,352	(47,396)	Contract encumbrances have occurred sooner than planned for
		GA	7,823,113	567,018	7,256,095	14,844,034	(235,175)	15,079,209	Delay in the processing of payments for certain town(s)
		HD	0	0	0	0	0	0	
		HF	110,000	(62,355)	172,355	110,000	(62,355)	172,355	
		HH	600,000	684,314	(84,314)	3,436,325	3,319,399	116,926	
		JA	0	0	0	0	(3,307,775)	3,307,775	No budget appropriation, therefore no plan in place
		OO	1,275,733	1,226,990	48,743	2,718,847	50,656,085	(47,937,238)	The 2018 budget did not include appropriation for the payment of the Restivo case.
		<b>10 Total</b>	<b>13,845,113</b>	<b>6,374,774</b>	<b>7,470,339</b>	<b>32,834,098</b>	<b>57,613,172</b>	<b>(24,779,074)</b>	
		AA	(77,235)	0	(77,235)	(401,622)	0	(401,622)	No current obligation, this is a month 13 item
		<b>30 Total</b>	<b>(77,235)</b>	<b>0</b>	<b>(77,235)</b>	<b>(401,622)</b>	<b>0</b>	<b>(401,622)</b>	
<b>EXP Total</b>			<b>13,767,878</b>	<b>6,374,774</b>	<b>7,393,104</b>	<b>32,432,476</b>	<b>57,613,172</b>	<b>(25,180,696)</b>	
REV	10	BD	88,364	86,568	(1,796)	281,451	279,570	(1,881)	
		BF	579,286	2,518	(576,768)	1,344,999	203,098	(1,141,901)	Delay in reversing prior year encumbrances.
		BG	1,411,292	2,771,489	1,360,197	5,720,948	8,645,049	2,924,101	Timing difference of receipt and recognition
		BO	2,168,956	(1,174,107)	(3,343,063)	4,337,912	1,828,547	(2,509,365)	Timing difference
		BS	1,750,000	3,000,000	1,250,000	3,500,000	3,000,000	(500,000)	VLTS lower than planned for
		FA	22,100	0	(22,100)	44,200	0	(44,200)	
		SA	22,029	2,658	(19,371)	77,994	180,988	102,994	Funds received sooner than planned
		TA	100,000,000	77,413,852	(22,586,148)	325,383,777	282,312,237	(43,071,540)	NIFA debt service not in plan
		TB	11,252,381	0	(11,252,381)	22,504,762	0	(22,504,762)	Delay in posting
		TL	5,741,933	90,000	(5,651,933)	11,490,507	97,593	(11,392,914)	
		TO	221,172	131,840	(89,332)	551,797	352,663	(199,134)	
		<b>10 Total</b>	<b>123,257,513</b>	<b>82,324,819</b>	<b>(40,932,694)</b>	<b>375,238,347</b>	<b>296,899,746</b>	<b>(78,338,601)</b>	
<b>REV Total</b>			<b>123,257,513</b>	<b>82,324,819</b>	<b>(40,932,694)</b>	<b>375,238,347</b>	<b>296,899,746</b>	<b>(78,338,601)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,843,898	686,516	1,686,849	157,049
	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
<b>EXP Total</b>		<b>1,866,805</b>	<b>688,485</b>	<b>1,709,756</b>	<b>157,049</b>
REV	BC - PERMITS & LICENSES	4,425,000	2,179,110	4,660,000	235,000
	BD - FINES & FORFEITS	500,000	232,550	700,000	200,000
	BH - DEPT REVENUES	200	31	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	2	45,000	0
<b>REV Total</b>		<b>4,970,200</b>	<b>2,411,693</b>	<b>5,405,200</b>	<b>435,000</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	137,119	112,995	24,124	775,930	686,516	89,414	Variance due to delay in hiring
	BB	2,000	0	2,000	2,000	442	1,558	Delay in spending
	DD	662	0	662	2,868	1,528	1,340	Delay in spending
<b>EXP Total</b>		<b>139,781</b>	<b>112,995</b>	<b>26,786</b>	<b>780,798</b>	<b>688,485</b>	<b>92,313</b>	
REV	BC	342,651	404,560	61,909	2,024,664	2,179,110	154,446	Higher than anticipated permits & fines
	BD	37,700	42,850	5,150	235,850	232,550	(3,300)	Fine revenues lower than anticipated to the plan
	BH	0	6	6	25	31	6	
	SA	4,000	0	(4,000)	9,000	2	(8,998)	State Aid reimbursement earlier than anticipated
<b>REV Total SA</b>		<b>384,351</b>	<b>447,416</b>	<b>63,065</b>	<b>2,269,539</b>	<b>2,411,693</b>	<b>142,154</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,031,019	47,512,212	117,588,649	(557,630)
	AC - WORKERS COMPENSATION	9,822,290	3,335,700	9,022,290	800,000
	BB - EQUIPMENT	197,207	711	143,963	53,244
	DD - GENERAL EXPENSES	3,196,446	1,532,346	3,196,446	0
	DE - CONTRACTUAL SERVICES	25,082,758	17,487,716	25,082,758	0
	DF - UTILITY COSTS	1,690,673	670,982	1,690,673	0
<b>EXP Total</b>		<b>157,020,393</b>	<b>70,539,668</b>	<b>156,724,779</b>	<b>295,614</b>
REV	BD - FINES & FORFEITS	13,000	4,864	13,000	0
	BF - RENTS & RECOVERIES	0	72,570	72,570	72,570
	BG - REVENUE OFFSET TO EXPENSE	300,000	50,000	300,000	0
	BH - DEPT REVENUES	2,300,000	682,916	2,300,000	0
	BJ - INTERDEPT REVENUES	150,000	21,765	163,379	13,379
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	4,056,750	485,822	3,695,400	(361,350)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	80,000	27,131	80,000	0
<b>REV Total</b>		<b>6,899,750</b>	<b>1,345,067</b>	<b>6,624,348</b>	<b>(275,402)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	8,755,241	8,333,450	421,791	47,043,464	47,512,212	(468,748)	Primarily due to higher overtime expense at the Correctional Center, higher Terminal Leave and Lag Pay than planned for, partially offset by attrition savings and a delay in the hiring of new staff. Lower number of claims for scheduled loss payments than planned for Delay in spending Delay in spending Contract encumbrance sooner than planned for
	AC	827,658	1,000,102	(172,444)	3,195,213	3,335,700	(140,487)	
	BB	15,357	464	14,893	15,357	711	14,646	
	DD	235,918	243,774	(7,856)	1,335,692	1,532,346	(196,654)	
	DE	2,666,758	21,019,154	(18,352,396)	3,529,716	17,487,716	(13,958,000)	
	DF	2,000	0	2,000	699,829	670,982	28,847	
<b>EXP Total</b>		<b>12,502,932</b>	<b>30,596,945</b>	<b>(18,094,013)</b>	<b>55,819,271</b>	<b>70,539,668</b>	<b>(14,720,397)</b>	
REV	BD	2,306	3,394	1,088	3,776	4,864	1,088	Prior year disencumbrances Delay in collecting from the sale of Commissary Items than planned for at this point in time Delay in collecting revenue Reversal of prior year accrual
	BF	0	71,161	71,161	0	72,570	72,570	
	BG	0	0	0	50,000	50,000	0	
	BH	228,337	251,403	23,066	614,786	682,916	68,130	
	BJ	4,000	14,779	10,779	9,000	21,765	12,765	
	FA	327,670	121,935	(205,735)	691,557	485,822	(205,735)	
	SA	7,040	8,910	1,870	29,420	27,131	(2,289)	
<b>REV Total</b>		<b>569,353</b>	<b>471,582</b>	<b>(97,771)</b>	<b>1,398,539</b>	<b>1,345,067</b>	<b>(53,472)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## CE - COUNTY EXECUTIVE

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,728,682	838,698	1,728,682	(0)
	DD - GENERAL EXPENSES	66,082	20,657	66,082	0
	DE - CONTRACTUAL SERVICES	212,406	0	212,406	0
<b>EXP Total</b>		<b>2,007,170</b>	<b>859,355</b>	<b>2,007,170</b>	<b>(0)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	125,135	115,524	9,611	746,380	838,698	(92,318)	Higher than plan due to lumpsum termination payments.
	DD	4,000	5,639	(1,639)	19,217	20,657	(1,440)	Higher miscellaneous expenses.
<b>EXP Total</b>		<b>129,135</b>	<b>121,163</b>	<b>7,972</b>	<b>765,597</b>	<b>859,355</b>	<b>(93,758)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,244,498	960,384	2,599,586	(355,088)
	DD - GENERAL EXPENSES	1,487,225	769,815	1,487,225	0
<b>EXP Total</b>		<b>3,731,723</b>	<b>1,730,198</b>	<b>4,086,811</b>	<b>(355,088)</b>
REV	BJ - INTERDEPT REVENUES	766,550	0	766,550	0
<b>REV Total</b>		<b>766,550</b>	<b>0</b>	<b>766,550</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	169,248	203,387	(34,139)	918,538	960,384	(41,846)	Hiring sooner than planned for
	DD	50,000	153,500	(103,500)	666,315	769,815	(103,500)	
<b>EXP Total</b>		<b>219,248</b>	<b>356,887</b>	<b>(137,639)</b>	<b>1,584,853</b>	<b>1,730,198</b>	<b>(145,345)</b>	
REV	BJ	16,000	0	(16,000)	16,000	0	(16,000)	Posting ahead of plan
<b>REV Total</b>		<b>16,000</b>	<b>0</b>	<b>(16,000)</b>	<b>16,000</b>	<b>0</b>	<b>(16,000)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## CL - COUNTY CLERK

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,876,023	2,051,622	5,696,840	179,183
	BB - EQUIPMENT	47,202	18,829	47,202	0
	DD - GENERAL EXPENSES	287,928	84,699	287,712	216
	DE - CONTRACTUAL SERVICES	476,734	330,960	540,121	(63,387)
<b>EXP Total</b>		<b>6,687,887</b>	<b>2,486,111</b>	<b>6,571,875</b>	<b>116,012</b>
REV	BD - FINES & FORFEITS	44,000	19,287	44,000	0
	BF - RENTS & RECOVERIES	2,000	42,698	44,697	42,697
	BH - DEPT REVENUES	57,457,800	17,356,134	56,458,061	(999,739)
<b>REV Total</b>		<b>57,503,800</b>	<b>17,418,120</b>	<b>56,546,758</b>	<b>(957,042)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	434,432	414,240	20,192	2,372,875	2,051,622	321,253	Mainly due to vacancies in Full-time an less spending on Part-time and Seasonal employees
	BB	0	1,495	(1,495)	1,031	18,829	(17,798)	Miscellaneous Equipment spent earlier than planned
	DD	0	6,136	(6,136)	49,562	84,699	(35,137)	
	DE	0	135,438	(135,438)	75,213	330,960	(255,747)	Earlier than expected contract encumbrances
<b>EXP Total</b>		<b>434,432</b>	<b>557,308</b>	<b>(122,876)</b>	<b>2,498,681</b>	<b>2,486,111</b>	<b>12,570</b>	
REV	BD	3,222	3,900	678	18,222	19,287	1,065	
	BF	0	42,698	42,698	0	42,698	42,698	Unbudgeted recovery
	BH	4,738,706	4,391,729	(346,977)	17,403,111	17,356,134	(46,977)	
<b>REV Total</b>		<b>4,741,928</b>	<b>4,438,327</b>	<b>(303,601)</b>	<b>17,421,333</b>	<b>17,418,120</b>	<b>(3,213)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,376,046	2,755,304	7,116,011	260,035
	BB - EQUIPMENT	4,720	1,830	4,720	0
	DD - GENERAL EXPENSES	119,891	22,626	119,891	0
	DE - CONTRACTUAL SERVICES	739,176	85,000	739,176	0
<b>EXP Total</b>		<b>8,239,833</b>	<b>2,864,759</b>	<b>7,979,798</b>	<b>260,035</b>
REV	BF - RENTS & RECOVERIES	250,000	0	450,000	200,000
	BH - DEPT REVENUES	11,194	8,131	11,194	0
<b>REV Total</b>		<b>261,194</b>	<b>8,131</b>	<b>461,194</b>	<b>200,000</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	570,531	483,060	87,471	3,054,241	2,755,304	298,937	Primarily due to full-time vacancies
	AB	0	(555)	555	0	0	0	
	BB	0	1,405	(1,405)	425	1,830	(1,405)	
	DD	1,500	3,404	(1,904)	19,496	22,626	(3,130)	
	DE	6,000	0	6,000	91,000	85,000	6,000	
<b>EXP Total</b>		<b>578,031</b>	<b>487,314</b>	<b>90,717</b>	<b>3,165,162</b>	<b>2,864,759</b>	<b>300,403</b>	
REV	BH	520	1,635	1,115	7,356	8,131	775	
<b>REV Total</b>	<b>BH</b>	<b>520</b>	<b>1,635</b>	<b>1,115</b>	<b>7,356</b>	<b>8,131</b>	<b>775</b>	



# MAY 2018 MONTHLY FINANCIAL REPORT



## CS - CIVIL SERVICE

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,987,301	1,821,952	4,688,376	298,925
	DD - GENERAL EXPENSES	400,602	4,121	400,602	0
	DE - CONTRACTUAL SERVICES	13,687	0	13,687	0
<b>EXP Total</b>		<b>5,401,590</b>	<b>1,826,074</b>	<b>5,102,665</b>	<b>298,925</b>
REV	BF - RENTS & RECOVERIES	106,235	1,344	107,579	1,344
	BH - DEPT REVENUES	420,800	111,044	420,800	0
<b>REV Total</b>		<b>527,035</b>	<b>112,388</b>	<b>528,379</b>	<b>1,344</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	383,202	344,772	38,430	2,032,511	1,821,952	210,559	Full Time and Part time vacancies
	DD	4,222	4,227	(5)	43,790	4,121	39,669	Reversal of prior year accrual
<b>EXP Total</b>		<b>387,424</b>	<b>348,999</b>	<b>38,425</b>	<b>2,076,301</b>	<b>1,826,074</b>	<b>250,227</b>	
REV	BF	0	1,344	1,344	0	1,344	1,344	Delay in filing for NHCC Reimbursement
	BH	53,300	25,129	(28,172)	153,017	111,044	(41,973)	Revenue lower due to less examinations posted
<b>REV Total</b>		<b>53,300</b>	<b>26,472</b>	<b>(26,828)</b>	<b>153,017</b>	<b>112,388</b>	<b>(40,629)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## CT - COURTS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	1,167,636	368,145	1,167,636	0
<b>EXP Total</b>		<b>1,167,636</b>	<b>368,145</b>	<b>1,167,636</b>	<b>0</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,074,276	216,085	1,074,276	0
<b>REV Total</b>		<b>1,074,276</b>	<b>216,085</b>	<b>1,074,276</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	105,499	70,962	34,537	434,401	368,145	66,256	Variance from plan due to attrition
<b>EXP Total</b>		<b>105,499</b>	<b>70,962</b>	<b>34,537</b>	<b>434,401</b>	<b>368,145</b>	<b>66,256</b>	
REV	SA	119,364	(2,314)	(121,678)	238,728	216,085	(22,643)	
<b>REV Total</b>		<b>119,364</b>	<b>(2,314)</b>	<b>(121,678)</b>	<b>238,728</b>	<b>216,085</b>	<b>(22,643)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	41,602,991	15,036,252	40,683,807	919,184
	BB - EQUIPMENT	61,833	5,272	61,833	0
	DD - GENERAL EXPENSES	894,938	522,776	894,938	0
	DE - CONTRACTUAL SERVICES	1,289,610	744,855	1,289,610	0
<b>EXP Total</b>		<b>43,849,372</b>	<b>16,309,155</b>	<b>42,930,188</b>	<b>919,184</b>
REV	BF - RENTS & RECOVERIES	0	66,686	66,686	66,686
	BH - DEPT REVENUES	2,000	346	2,000	0
	BJ - INTERDEPT REVENUES	301,015	0	301,015	0
	BW - INTERFUND REVENUE	250,000	0	250,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	35,000	9,021	35,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	76,793	0	76,793	0
<b>REV Total</b>		<b>664,808</b>	<b>76,053</b>	<b>731,494</b>	<b>66,686</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,968,100	2,855,066	113,034	15,311,611	15,036,252	275,359	Delay in hiring
	BB	6,500	0	6,500	11,771	5,272	6,499	
	DD	47,900	105,936	(58,036)	471,461	522,776	(51,315)	Delay in spending
	DE	210,500	254,456	(43,956)	664,248	744,855	(80,607)	Contract encumbrance slightly higher than the plan
<b>EXP Total</b>		<b>3,233,000</b>	<b>3,215,457</b>	<b>17,543</b>	<b>16,459,091</b>	<b>16,309,155</b>	<b>149,936</b>	
REV	BF	0	0	0	0	66,686	66,686	No budget for prior year disencumbrances, therefore no plan
	BH	500	0	(500)	500	346	(154)	
	FA	8,750	0	(8,750)	8,750	9,021	271	
<b>REV Total</b>		<b>9,250</b>	<b>0</b>	<b>(9,250)</b>	<b>9,250</b>	<b>76,053</b>	<b>66,803</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,660,356	5,806,162	15,065,295	(404,939)
	BB - EQUIPMENT	67,969	14,915	67,969	0
	DD - GENERAL EXPENSES	1,948,246	654,315	1,948,246	0
	DE - CONTRACTUAL SERVICES	542,401	165,375	542,401	0
<b>EXP Total</b>		<b>17,218,972</b>	<b>6,640,766</b>	<b>17,623,911</b>	<b>(404,939)</b>
REV	BF - RENTS & RECOVERIES	120,000	48,282	120,000	0
	BH - DEPT REVENUES	70,000	9,787	70,000	0
<b>REV Total</b>		<b>190,000</b>	<b>58,069</b>	<b>190,000</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,068,377	1,050,865	17,512	5,487,912	5,806,162	(318,250)	Higher than plan due to Comp-time cash
	BB	1,455	359	1,096	4,868	14,915	(10,047)	Equipment spending faster than planned
	DD	9,796	42,269	(32,473)	1,061,382	654,315	407,067	Delay in general expenses encumbrance
	DE	0	0	0	433,345	165,375	267,970	Delay in contract encumbrance
<b>EXP Total</b>		<b>1,079,628</b>	<b>1,093,493</b>	<b>(13,865)</b>	<b>6,987,507</b>	<b>6,640,766</b>	<b>346,741</b>	<b>Delay in general expenses encumbrance</b>
REV	BF	5,000	0	(5,000)	53,282	48,282	(5,000)	Delay in receiving voting machine rental revenue
	BH	500	1,872	1,372	8,415	9,787	1,372	Miscellaneous revenue received sooner than planned
<b>REV Total</b>		<b>5,500</b>	<b>1,872</b>	<b>(3,628)</b>	<b>61,697</b>	<b>58,069</b>	<b>(3,628)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	944,234	209,963	607,375	336,859
	DD - GENERAL EXPENSES	5,618	354	5,618	0
<b>EXP Total</b>		<b>949,852</b>	<b>210,317</b>	<b>612,993</b>	<b>336,859</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	480,012	0	480,012	0
<b>REV Total</b>		<b>480,012</b>	<b>0</b>	<b>480,012</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	70,994	46,202	24,793	393,508	209,963	183,545	Variance due to delay in hiring
	DD	0	0	0	698	354	344	Delay in spending
<b>EXP Total</b>		<b>70,994</b>	<b>46,202</b>	<b>24,793</b>	<b>394,206</b>	<b>210,317</b>	<b>183,889</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## FB - FRINGE BENEFIT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	246,413,712	137,266,947	242,229,319	4,184,393
<b>EXP Total</b>		<b>246,413,712</b>	<b>137,266,947</b>	<b>242,229,319</b>	<b>4,184,393</b>
REV	BF - RENTS & RECOVERIES	0	25,193	25,193	25,193
<b>REV Total</b>		<b>0</b>	<b>25,193</b>	<b>25,193</b>	<b>25,193</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AB	14,613,677	13,819,724	793,953	136,356,078	137,266,947	(910,869)	Pension payment larger than plan.
<b>EXP Total</b>		<b>14,613,677</b>	<b>13,819,724</b>	<b>793,953</b>	<b>136,356,078</b>	<b>137,266,947</b>	<b>(910,869)</b>	
REV	BF	0	0	0	0	25,193	25,193	Recoveries not planned for
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,193</b>	<b>25,193</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,530,561	6,096,379	14,463,604	1,066,957
	BB - EQUIPMENT	111,866	3,603	111,866	0
	DD - GENERAL EXPENSES	765,630	285,134	715,630	50,000
	DE - CONTRACTUAL SERVICES	326,478	63,627	326,478	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,780,939	(58,766)	5,780,939	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	134,500,000	85,878,207	134,147,650	352,350
<b>EXP Total</b>		<b>162,015,474</b>	<b>97,268,184</b>	<b>160,546,167</b>	<b>1,469,307</b>
REV	BC - PERMITS & LICENSES	6,010,840	2,935,491	6,010,840	0
	BD - FINES & FORFEITS	245,000	62,000	245,000	0
	BF - RENTS & RECOVERIES	200,000	151,007	201,007	1,007
	BH - DEPT REVENUES	3,485,700	2,694,975	3,485,700	0
	BW - INTERFUND REVENUE	57,516	2,740	150,516	93,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	71,899,000	37,824,175	71,899,000	0
<b>REV Total</b>		<b>81,898,056</b>	<b>43,670,388</b>	<b>81,992,063</b>	<b>94,007</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,133,565	1,055,193	78,372	6,514,007	6,096,379	417,628	Variance primarily due to vacancies
	BB	2,950	0	2,950	30,795	3,603	27,192	Delay in spending
	DD	147,396	30,819	116,577	315,454	285,134	30,320	
	DE	60,600	63,627	(3,027)	128,089	63,627	64,462	Timing Difference
	DG	0	0	0	0	5,000,000	(5,000,000)	Encumbrance earlier than planned
	HF	(84,000)	(58,766)	(25,234)	(84,000)	(58,766)	(25,234)	
	PP	14,389,500	2,891,540	11,497,960	36,865,070	85,878,207	(49,013,137)	Timing Difference
<b>EXP Total</b>		<b>15,650,011</b>	<b>3,982,413</b>	<b>11,667,598</b>	<b>43,769,415</b>	<b>97,268,184</b>	<b>(53,498,769)</b>	
REV	BC	696,575	811,827	115,252	2,829,351	2,935,491	106,140	
REV	BD	18,000	21,185	3,185	75,735	62,000	(13,735)	Delay in collecting revenue for various permits
REV	BF	10,000	67,430	57,430	79,891	151,007	71,116	
	BH	187,400	435,228	247,828	1,852,311	2,694,975	842,664	Revenues collected earlier than anticipated
	BW	0	0	0	0	2,740	2,740	
	SA	38,000,000	36,753,427	(1,246,573)	41,168,102	37,824,175	(3,343,927)	Reversal of prior year accrual
<b>REV Total</b>		<b>38,911,975</b>	<b>38,089,097</b>	<b>(822,878)</b>	<b>46,005,390</b>	<b>43,670,388</b>	<b>(2,335,002)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## HI - HOUSING & COMMUNITY DEVELOPMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	794,919	241,774	832,585	(37,666)
<b>EXP Total</b>		<b>794,919</b>	<b>241,774</b>	<b>832,585</b>	<b>(37,666)</b>
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
<b>REV Total</b>		<b>481,975</b>	<b>0</b>	<b>481,975</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	63,125	66,482	(3,357)	315,650	241,774	73,876	Variance due to vacancies
<b>EXP Total</b>		<b>63,125</b>	<b>66,482</b>	<b>(3,357)</b>	<b>315,650</b>	<b>241,774</b>	<b>73,876</b>	
REV	FA	50,000	0	(50,000)	72,635	(22,635)	(95,270)	Reversal of prior year accrual
	SA	0	0	0	22,635	22,635	0	
<b>REV Total</b>		<b>50,000</b>	<b>0</b>	<b>(50,000)</b>	<b>95,270</b>	<b>0</b>	<b>(95,270)</b>	



# MAY 2018 MONTHLY FINANCIAL REPORT



## HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	549,326	196,847	514,091	35,235
	DD - GENERAL EXPENSES	5,145	2,620	5,145	0
<b>EXP Total</b>		<b>554,471</b>	<b>199,466</b>	<b>519,236</b>	<b>35,235</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	39,573	37,877	1,696	238,278	196,847	41,432	Primarily attributable to current full-time vacancy
	DD	0	0	0	2,620	2,620	0	
<b>EXP Total</b>		<b>39,573</b>	<b>37,877</b>	<b>1,696</b>	<b>240,898</b>	<b>199,466</b>	<b>41,432</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,268,712	1,834,961	4,599,872	(331,160)
	BB - EQUIPMENT	14,161	333	14,161	0
	DD - GENERAL EXPENSES	1,134,463	195,509	1,134,463	0
	DE - CONTRACTUAL SERVICES	25,723,817	10,600,521	26,529,329	(805,512)
	HF - INTER-DEPARTMENTAL CHARGES	3,155,599	6,487	3,155,599	0
<b>EXP Total</b>		<b>34,296,752</b>	<b>12,637,812</b>	<b>35,433,424</b>	<b>(1,136,672)</b>
REV	BD - FINES & FORFEITS	16,500	8,790	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	2,105,548	5,070,954	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,974,641	2,712,664	10,974,641	0
<b>REV Total</b>		<b>16,282,095</b>	<b>4,835,646</b>	<b>16,282,110</b>	<b>15</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	353,658	337,180	16,478	2,251,205	1,834,961	416,244	Variance primarily due to vacancies
	BB	0	0	0	333	333	(0)	
	DD	643	1,986	(1,343)	727,191	195,509	531,682	Delay in spending
	DE	3,670,000	3,358,041	311,959	10,036,711	10,600,521	(563,810)	Encumbrances sooner than planned
	HF	(49,178)	6,487	(55,665)	(49,178)	6,487	(55,665)	Delay in recording Interdepartmental Chargebacks
<b>EXP Total</b>		<b>3,975,123</b>	<b>3,703,694</b>	<b>271,429</b>	<b>12,966,262</b>	<b>12,637,812</b>	<b>328,450</b>	
REV	BD	1,200	1,673	473	7,628	8,790	1,162	
	BF	2,000	0	(2,000)	10,629	8,629	(2,000)	
	BH	0	0	0	0	15	15	
	BW	25,000	0	(25,000)	25,000	0	(25,000)	Plan should reflect this amount in month 13
	FA	80,000	166,203	86,203	1,033,290	2,105,548	1,072,258	Reimbursement sooner than planned
	SA	580,000	0	(580,000)	1,386,380	2,712,664	1,326,284	Reimbursement sooner than planned
<b>REV Total</b>		<b>688,200</b>	<b>167,875</b>	<b>(520,325)</b>	<b>2,462,927</b>	<b>4,835,646</b>	<b>2,372,719</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,776,038	3,571,812	7,509,321	266,717
	DD - GENERAL EXPENSES	466,633	172,688	466,631	2
	DE - CONTRACTUAL SERVICES	14,145,865	2,406,493	14,145,865	0
	DF - UTILITY COSTS	3,870,521	884,223	3,870,521	0
<b>EXP Total</b>		<b>26,259,057</b>	<b>7,035,216</b>	<b>25,992,337</b>	<b>266,720</b>
REV	BH - DEPT REVENUES	2,000	102	2,000	0
	BJ - INTERDEPT REVENUES	9,173,446	183,779	9,173,446	0
	BW - INTERFUND REVENUE	264,963	3,629	264,963	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	290,000	0	290,000	0
<b>REV Total</b>		<b>9,730,409</b>	<b>187,510</b>	<b>9,730,409</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	648,846	579,817	69,029	3,791,806	3,571,812	219,994	Variance is due to a delay in posting capital charge backs
	DD	45,333	12,548	32,785	217,528	172,688	44,840	Delay in spending
	DE	1,408,261	514,944	893,317	4,108,065	2,406,493	1,701,572	Delay in spending
	DF	374,600	121,520	253,080	1,248,330	884,223	364,107	Delay in spending
<b>EXP Total</b>		<b>2,477,040</b>	<b>1,228,830</b>	<b>1,248,210</b>	<b>9,365,729</b>	<b>7,035,216</b>	<b>2,330,513</b>	
REV	BH	0	0	0	0	102	102	No budget for this code, therefore no plan
	BJ	469,000	183,779	(285,221)	469,000	183,779	(285,221)	Delay in recording Interdepartmental charges
	BW	0	3,629	3,629	0	3,629	3,629	Delay in recording Interfund transfers
<b>REV Total</b>		<b>469,000</b>	<b>187,408</b>	<b>(281,592)</b>	<b>469,000</b>	<b>187,510</b>	<b>(281,490)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## LE - COUNTY LEGISLATURE

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,080,015	2,813,464	6,772,804	307,211
	BB - EQUIPMENT	53,406	2,099	53,406	0
	DD - GENERAL EXPENSES	1,592,126	1,321,504	1,592,126	0
	DE - CONTRACTUAL SERVICES	950,638	805,000	950,638	0
<b>EXP Total</b>		<b>9,676,185</b>	<b>4,942,067</b>	<b>9,368,974</b>	<b>307,211</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	529,286	526,984	2,302	2,775,194	2,813,464	(38,270)	Higher than plan due to lumpsum termination payment for a former employee.
	BB	2,700	0	2,700	4,050	2,099	1,951	Equipment spending faster than planned
	DD	275,800	1,049,025	(773,225)	550,541	1,321,504	(770,963)	Postage for meters occurred sooner than planned
	DE	0	0	0	805,000	805,000	0	
<b>EXP Total</b>		<b>807,786</b>	<b>1,576,009</b>	<b>(768,223)</b>	<b>4,134,785</b>	<b>4,942,067</b>	<b>(807,282)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## LR - OFFICE OF LABOR RELATIONS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	311,369	102,142	357,757	(46,388)
	DD - GENERAL EXPENSES	3,741	685	3,741	0
	DE - CONTRACTUAL SERVICES	377,612	(4,406)	363,758	13,854
<b>EXP Total</b>		<b>692,722</b>	<b>98,420</b>	<b>725,256</b>	<b>(32,534)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	24,636	32,640	(8,004)	124,256	102,142	22,114	Delay in hiring
	DD	100	0	100	1,025	685	340	
	DE	32,500	23,350	9,150	61,000	(4,406)	65,406	Reversal of prior year accrual; plan expects expenses later in the year
<b>EXP Total</b>		<b>57,236</b>	<b>55,990</b>	<b>1,246</b>	<b>186,281</b>	<b>98,420</b>	<b>87,861</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	415,259	83,729	394,151	21,108
	DD - GENERAL EXPENSES	40,408	2,301	40,408	0
	DE - CONTRACTUAL SERVICES	14,161	0	14,161	0
<b>EXP Total</b>		<b>469,828</b>	<b>86,030</b>	<b>448,720</b>	<b>21,108</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	32,575	12,968	19,607	165,191	83,729	81,462	Delay in hiring
	DD	0	0	0	0	2,301	(2,301)	Expenses encumbered earlier than planned for
	DE	0	1,872	(1,872)	0	0	0	Expenses encumbered earlier than planned for
<b>EXP Total</b>		<b>32,575</b>	<b>14,840</b>	<b>17,735</b>	<b>165,191</b>	<b>86,030</b>	<b>79,161</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## ME - MEDICAL EXAMINER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,816,626	3,092,242	7,669,399	1,147,227
	BB - EQUIPMENT	69,615	1,044	69,615	0
	DD - GENERAL EXPENSES	687,310	288,511	687,310	0
	DE - CONTRACTUAL SERVICES	38,660	0	38,660	0
<b>EXP Total</b>		<b>9,612,211</b>	<b>3,381,796</b>	<b>8,464,984</b>	<b>1,147,227</b>
REV	BH - DEPT REVENUES	25,000	10,926	25,000	0
<b>REV Total</b>		<b>25,000</b>	<b>10,926</b>	<b>25,000</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	647,776	569,791	77,985	3,555,946	3,092,242	463,704	Delay in hiring
	BB	0	0	0	1,044	1,044	0	
	DD	98,155	29,556	68,599	390,445	288,511	101,934	Timing difference
	DE	0	0	0	9,665	0	9,665	Delay in spending
<b>EXP Total</b>		<b>745,931</b>	<b>599,347</b>	<b>146,584</b>	<b>3,957,100</b>	<b>3,381,796</b>	<b>575,304</b>	
REV	BH	0	6,695	6,695	9,423	10,926	1,503	
<b>REV Total</b>		<b>0</b>	<b>6,695</b>	<b>6,695</b>	<b>9,423</b>	<b>10,926</b>	<b>1,503</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	547,828	196,380	494,280	53,548
	DD - GENERAL EXPENSES	3,167	1,231	3,167	0
	DE - CONTRACTUAL SERVICES	6,891	0	6,891	0
<b>EXP Total</b>		<b>557,886</b>	<b>197,610</b>	<b>504,338</b>	<b>53,548</b>
REV	BH - DEPT REVENUES	250,000	206,556	250,000	0
<b>REV Total</b>		<b>250,000</b>	<b>206,556</b>	<b>250,000</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	41,413	37,146	4,267	221,645	196,380	25,265	Delay in hiring part-time staff
	DD	1,154	25	1,129	1,530	1,231	299	
<b>EXP Total</b>		<b>42,567</b>	<b>37,171</b>	<b>5,396</b>	<b>223,175</b>	<b>197,610</b>	<b>25,565</b>	
REV	BH	5,400	0	(5,400)	211,955	206,556	(5,399)	
<b>REV Total</b>		<b>5,400</b>	<b>0</b>	<b>(5,400)</b>	<b>211,955</b>	<b>206,556</b>	<b>(5,399)</b>	



# MAY 2018 MONTHLY FINANCIAL REPORT



## PB - PROBATION

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,214,819	6,502,041	16,066,413	1,148,406
	BB - EQUIPMENT	34,023	987	34,023	0
	DD - GENERAL EXPENSES	276,452	73,652	276,452	0
	DE - CONTRACTUAL SERVICES	557,369	(5,088)	557,369	0
	DF - UTILITY COSTS	472	0	472	0
	HF - INTER-DEPARTMENTAL CHARGES	1,883,449	(751,001)	1,883,449	0
<b>EXP Total</b>		<b>19,966,584</b>	<b>5,820,591</b>	<b>18,818,178</b>	<b>1,148,406</b>
REV	BF - RENTS & RECOVERIES	0	50	50	50
	BH - DEPT REVENUES	1,592,400	619,516	1,592,404	4
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	28,500	26,877	47,017	18,517
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,266,609	636,595	5,266,609	0
<b>REV Total</b>		<b>6,887,509</b>	<b>1,283,039</b>	<b>6,906,080</b>	<b>18,571</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,246,191	1,107,321	138,870	7,214,062	6,502,041	712,021	Delay in hiring
	BB	2,787	0	2,787	2,787	987	1,800	
	DD	35,835	23,355	12,480	85,785	73,652	12,133	Delay in spending of Medical Supplies
	DE	26,000	(209)	26,209	88,488	(5,088)	93,576	Reversal of prior year accrual
	DF	50	0	50	50	0	50	
	HF	61,250	(757,987)	819,237	61,250	(751,001)	812,251	Reversal of prior year accrual
<b>EXP Total</b>		<b>1,372,113</b>	<b>372,480</b>	<b>999,633</b>	<b>7,452,422</b>	<b>5,820,591</b>	<b>1,631,831</b>	
REV	BF	0	50	50	0	50	50	
	BH	135,600	137,312	1,712	611,703	619,516	7,813	
	FA	4,600	19,057	14,457	8,250	26,877	18,627	Received earlier than anticipated
	SA	0	(789,055)	(789,055)	1,425,650	636,595	(789,055)	Delay in receiving Juvenile Delinquent Care
<b>REV Total</b>		<b>140,200</b>	<b>(632,637)</b>	<b>(772,837)</b>	<b>2,045,603</b>	<b>1,283,039</b>	<b>(762,564)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	794,108	286,884	676,249	117,859
	DD - GENERAL EXPENSES	10,290	7,336	10,290	(0)
	DE - CONTRACTUAL SERVICES	10,951	0	10,951	0
<b>EXP Total</b>		<b>815,349</b>	<b>294,219</b>	<b>697,490</b>	<b>117,859</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	64,839	55,448	9,391	327,545	286,884	40,661	Delay in hiring seasonal staff
	DD	1,100	0	1,100	2,240	7,336	(5,096)	Miscellaneous expenses earlier than the plan
<b>EXP Total</b>		<b>65,939</b>	<b>55,448</b>	<b>10,491</b>	<b>329,785</b>	<b>294,219</b>	<b>35,566</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	20,516,305	6,261,127	20,518,027	(1,722)
	BB - EQUIPMENT	361,944	256,870	380,084	(18,140)
	DD - GENERAL EXPENSES	1,721,969	822,198	1,721,969	0
	DE - CONTRACTUAL SERVICES	6,758,909	3,163,205	6,758,909	0
<b>EXP Total</b>		<b>29,359,127</b>	<b>10,503,400</b>	<b>29,378,989</b>	<b>(19,862)</b>
REV	BF - RENTS & RECOVERIES	2,325,278	685,666	2,575,143	249,865
	BH - DEPT REVENUES	22,282,252	8,800,867	23,293,650	1,011,398
	TX - SPECIAL TAXES	2,625,000	1,023,815	2,625,000	0
<b>REV Total</b>		<b>27,232,530</b>	<b>10,510,348</b>	<b>28,493,793</b>	<b>1,261,263</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	1,400,073	1,669,949	(269,876)	6,478,918	6,261,127	217,791	Hiring of seasonal' s for upcoming season
	BB	42,770	0	42,770	355,263	256,870	98,393	Majority of equipment spending occurs in spring for upcoming season
	DD	202,100	61,312	140,788	1,305,414	822,198	483,216	Delay in spending
	DE	2,172,522	2,001,677	170,845	6,180,549	3,163,205	3,017,344	Contracts in the processing stage that have not yet been encumbered
<b>EXP Total</b>		<b>3,817,465</b>	<b>3,732,938</b>	<b>84,527</b>	<b>14,320,144</b>	<b>10,503,400</b>	<b>3,816,744</b>	
REV	BF	365,743	256,570	(109,173)	764,530	685,666	(78,864)	Primarily due to a timing difference for the collection of Landmark Properties rental revenue
	BH	2,821,005	2,584,322	(236,683)	9,082,803	8,800,867	(281,936)	Revenue running lower due to inclement April and May weather.
	TX	0	521,174	521,174	0	1,023,815	1,023,815	Primarily due to a timing difference between plan and tax revenue collection
<b>REV Total</b>		<b>3,186,748</b>	<b>3,362,066</b>	<b>175,318</b>	<b>9,847,333</b>	<b>10,510,348</b>	<b>663,015</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## PR - SHARED SERVICES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	829,816	361,891	887,648	(57,832)
	DD - GENERAL EXPENSES	22,468	4,555	22,468	0
<b>EXP Total</b>		<b>852,284</b>	<b>366,447</b>	<b>910,116</b>	<b>(57,832)</b>
REV	BF - RENTS & RECOVERIES	380,000	59,760	380,000	0
	BH - DEPT REVENUES	185,500	47,000	185,500	0
<b>REV Total</b>		<b>565,500</b>	<b>106,760</b>	<b>565,500</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	61,116	71,761	(10,645)	352,081	361,891	(9,810)	Delay in hiring
	DD	2,000	2,128	(128)	7,442	4,555	2,887	Timing difference
<b>EXP Total</b>		<b>63,116</b>	<b>73,889</b>	<b>(10,773)</b>	<b>359,523</b>	<b>366,447</b>	<b>(6,924)</b>	
REV	BF	32,600	11,812	(20,788)	113,148	59,760	(53,388)	Proceeds from online auctions vary per month based on type and quantity of items for sale.
	BH	17,050	13,050	(4,000)	51,050	47,000	(4,050)	Lower Online Vendor Registration Fees collected than planned at this point in time
<b>REV Total</b>		<b>49,650</b>	<b>24,862</b>	<b>(24,788)</b>	<b>164,198</b>	<b>106,760</b>	<b>(57,438)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	31,796,728	12,848,909	30,085,584	1,711,144
	AC - WORKERS COMPENSATION	2,143,033	671,945	2,143,033	0
	BB - EQUIPMENT	117,188	22,907	117,188	0
	DD - GENERAL EXPENSES	6,363,695	2,918,538	5,863,695	500,000
	DE - CONTRACTUAL SERVICES	129,960,394	117,244,857	137,102,424	(7,142,030)
	DF - UTILITY COSTS	24,068,209	8,104,650	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	8,626,113	13,344,079	150,000
<b>EXP Total</b>		<b>267,177,648</b>	<b>155,873,366</b>	<b>270,364,151</b>	<b>(3,186,503)</b>
REV	BC - PERMITS & LICENSES	2,194,000	757,680	2,194,418	418
	BD - FINES & FORFEITS	500	0	500	0
	BF - RENTS & RECOVERIES	14,614,943	4,439,887	19,941,644	5,326,701
	BG - REVENUE OFFSET TO EXPENSE	300,000	79,413	300,000	0
	BH - DEPT REVENUES	47,302,930	8,225,099	47,302,930	0
	BJ - INTERDEPT REVENUES	18,339,856	(638,311)	18,339,856	0
	BW - INTERFUND REVENUE	5,384,669	204,459	5,384,669	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,829,600	23,089	12,454,859	5,625,259
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	68,785,200	17,343,294	68,785,200	0
<b>REV Total</b>		<b>163,751,698</b>	<b>30,434,611</b>	<b>174,704,075</b>	<b>10,952,377</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	2,735,850	1,623,647	1,112,203	15,637,134	12,848,909	2,788,225	Vacancies due to delay in hiring
	AC	137,180	148,011	(10,831)	788,476	671,945	116,532	Lower number of Indemnity and Medical payments
	BB	14,161	4,928	9,233	33,186	22,907	10,279	Delay in encumbrances
	DD	555,180	80,720	474,460	3,060,731	2,918,538	142,193	Encumbered later than expected
	DE	83,188	30,000	53,188	127,313,693	117,244,857	10,068,836	Encumbered later than expected and reversal of accrual
	DF	279,554	650,386	(370,832)	12,902,943	8,104,650	4,798,293	Delay in posting utilities encumbrances
	HF	12,486,845	0	12,486,845	12,486,845	0	12,486,845	
	MM	0	0	0	2,895,948	5,435,448	(2,539,500)	Quarterly payment processed earliest than planned
	OO	2,981,106	1,856,525	1,124,581	9,975,327	8,626,113	1,349,214	
<b>EXP Total</b>		<b>19,273,064</b>	<b>4,394,217</b>	<b>14,878,847</b>	<b>185,094,283</b>	<b>155,873,366</b>	<b>29,220,917</b>	
REV	BC	120,398	196,323	75,925	657,815	757,680	99,865	Delay posting prior period revenue
	BD	0	0	0	0	0	0	
	BF	774,790	1,106,904	332,114	3,629,720	4,439,887	810,167	Delay in receiving rent
	BG	22,000	17,347	(4,653)	97,000	79,413	(17,587)	Delay in receiving utilities reimbursement
	BH	7,499,967	7,688,919	188,952	8,087,003	8,225,099	138,096	Delay in posting subdivision inspection service revenues
	BJ	0	(638,311)	(638,311)	0	(638,311)	(638,311)	Current Obligation reflects reversal a prior year accrual
	BW	700,000	204,459	(495,541)	700,000	204,459	(495,541)	Plan recognizes Interdepartmental Revenue later in the year
	FA	0	0	0	0	23,089	23,089	Received prior year reimbursement
	SA	16,827,670	17,343,294	515,624	17,000,851	17,343,294	342,443	Delay in reimbursement
<b>REV Total</b>		<b>25,944,825</b>	<b>25,918,935</b>	<b>(25,890)</b>	<b>30,172,389</b>	<b>30,434,611</b>	<b>262,222</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## RM - RECORDS MANAGEMENT

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	890,644	298,580	895,525	(4,881)
	BB - EQUIPMENT	108,564	33,168	108,565	(1)
	DD - GENERAL EXPENSES	151,516	54,725	151,516	0
	DE - CONTRACTUAL SERVICES	118,004	6,958	118,004	0
<b>EXP Total</b>		<b>1,268,728</b>	<b>393,430</b>	<b>1,273,610</b>	<b>(4,882)</b>
REV	BF - RENTS & RECOVERIES	0	18,377	18,377	18,377
<b>REV Total</b>		<b>0</b>	<b>18,377</b>	<b>18,377</b>	<b>18,377</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	65,105	56,549	8,556	355,188	298,580	56,608	Primarily due to vacancies in Full-time, less spending on Part-time and Seasonal employees
	BB	0	26,191	(26,191)	6,976	33,168	(26,192)	
	DD	0	2,033	(2,033)	50,449	54,725	(4,276)	
	DE	0	1,256	(1,256)	805	6,958	(6,153)	
<b>EXP Total</b>		<b>65,105</b>	<b>86,029</b>	<b>(20,924)</b>	<b>413,418</b>	<b>393,430</b>	<b>19,988</b>	
REV	BF	0	18,377	18,377	0	18,377	18,377	Attributable to recoveries from prior years
<b>REV Total</b>		<b>0</b>	<b>18,377</b>	<b>18,377</b>	<b>0</b>	<b>18,377</b>	<b>18,377</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	245,435	63,053	197,632	47,803
	DD - GENERAL EXPENSES	3,249	1,729	3,249	0
	DE - CONTRACTUAL SERVICES	9,440	0	9,440	0
<b>EXP Total</b>		<b>258,124</b>	<b>64,782</b>	<b>210,321</b>	<b>47,803</b>
REV	BH - DEPT REVENUES	30,000	0	30,000	0
	BW - INTERFUND REVENUE	5,000	0	5,000	0
<b>REV Total</b>		<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	18,611	15,770	2,841	99,340	63,053	36,287	Delay in hiring
	DD	100	0	100	1,909	1,729	180	Slight delay in spending
<b>EXP Total</b>		<b>18,711</b>	<b>15,770</b>	<b>2,941</b>	<b>101,249</b>	<b>64,782</b>	<b>36,467</b>	
REV	BH	0	0	0	7,000	0	(7,000)	
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>(7,000)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## SS - SOCIAL SERVICES

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	47,764,925	18,439,341	46,506,818	1,258,107
	BB - EQUIPMENT	18,880	10	18,880	0
	DD - GENERAL EXPENSES	754,164	350,797	754,164	0
	DE - CONTRACTUAL SERVICES	6,681,041	2,446,381	6,681,041	0
	HF - INTER-DEPARTMENTAL CHARGES	17,454,553	35,749	17,454,553	0
	SS - RECIPIENT GRANTS	55,650,000	21,226,272	51,150,000	4,500,000
	TT - PURCHASED SERVICES	67,583,171	36,326,098	67,583,171	0
	WW - EMERGENCY VENDOR PAYMENTS	47,025,000	30,785,269	47,025,000	0
	XX - MEDICAID	237,685,256	102,684,200	239,192,349	(1,507,093)
<b>EXP Total</b>		<b>480,616,990</b>	<b>212,294,116</b>	<b>476,365,976</b>	<b>4,251,014</b>
REV	BF - RENTS & RECOVERIES	800,000	516,597	800,000	(0)
	BH - DEPT REVENUES	16,583,180	2,829,399	16,583,180	0
	BJ - INTERDEPT REVENUES	198,734	0	198,734	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	111,658,686	16,808,730	111,325,220	(333,466)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	51,795,333	5,710,886	50,706,475	(1,088,858)
<b>REV Total</b>		<b>181,035,933</b>	<b>25,865,612</b>	<b>179,613,609</b>	<b>(1,422,324)</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	3,628,156	3,443,056	185,100	19,488,576	18,439,341	1,049,235	Variance is primarily due to vacancies
	BB	2,500	0	2,500	4,500	10	4,490	Expenses lower than anticipated
	DD	52,490	73,218	(20,728)	362,577	350,797	11,780	Expenses lower than anticipated
	DE	247,402	24,500	222,902	2,520,912	2,446,381	74,531	
	HF	3,215,945	35,749	3,180,196	3,215,945	35,749	3,180,196	
	SS	4,707,450	4,799,181	(91,731)	21,742,950	21,226,272	516,678	Currently projecting a variance in the public assistance programs due to lower caseloads
	TT	4,240,000	2,031,974	2,208,026	39,128,681	36,326,098	2,802,583	Delay in encumbrances and or expense payments
	WW	3,254,400	1,484,852	1,769,548	35,721,333	30,785,269	4,936,064	Delay in encumbrances and or expense payments
	XX	21,832,090	25,031,262	(3,199,172)	99,512,455	102,684,200	(3,171,745)	Delay in encumbrances and or expense payments
<b>EXP Total</b>		<b>41,180,433</b>	<b>36,923,791</b>	<b>4,256,642</b>	<b>221,697,929</b>	<b>212,294,116</b>	<b>9,403,813</b>	
REV	BF	450,000	514,772	64,772	500,000	516,597	16,597	Delay in reversing prior year encumbrances
	BH	1,379,600	365,166	(1,014,434)	4,187,550	2,829,394	(1,358,156)	Delay in recoveries
	BH	0	5	5	0	5	5	
	FA	9,370,000	13,827,797	4,457,797	17,048,900	16,808,730	(240,170)	Reversal of prior year accrual
	SA	3,182,500	857,468	(2,325,032)	9,729,950	5,710,886	(4,019,064)	Reversal of prior year accrual
<b>REV Total</b>		<b>14,382,100</b>	<b>15,565,208</b>	<b>1,183,108</b>	<b>31,466,400</b>	<b>25,865,612</b>	<b>(5,600,788)</b>	



# MAY 2018 MONTHLY FINANCIAL REPORT



## TC - TAXI AND LIMOUSINE COMMISSION

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	500,485	163,271	355,491	144,994
	BB - EQUIPMENT	3,649	1,850	3,649	0
	DD - GENERAL EXPENSES	4,562	4,047	4,562	0
	DE - CONTRACTUAL SERVICES	29,764	0	29,764	0
<b>EXP Total</b>		<b>538,460</b>	<b>169,168</b>	<b>393,466</b>	<b>144,994</b>
REV	BC - PERMITS & LICENSES	346,435	88,789	346,435	0
	BD - FINES & FORFEITS	800,000	200,564	800,000	0
<b>REV Total</b>		<b>1,146,435</b>	<b>289,353</b>	<b>1,146,435</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	41,434	26,296	15,138	198,081	163,271	34,810	Variance due to a full time vacancy
	BB	0	0	0	1,850	1,850	0	
	DD	0	895	(895)	2,462	4,047	(1,585)	Majority of spending occurring in the first half of the year. Delay in spending
	DE	3,307	0	3,307	6,614	0	6,614	
<b>EXP Total</b>	<b>DE</b>	<b>44,741</b>	<b>27,191</b>	<b>17,550</b>	<b>209,007</b>	<b>169,168</b>	<b>39,839</b>	
REV	BC	33,344	24,950	(8,394)	113,032	88,789	(24,243)	Unanticipated shortfall in permit filings
	BD	79,000	52,244	(26,756)	257,055	200,564	(56,491)	Revenue from Fees lower than anticipated.
<b>REV Total</b>	<b>BD</b>	<b>112,344</b>	<b>77,194</b>	<b>(35,150)</b>	<b>370,087</b>	<b>289,353</b>	<b>(80,734)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## TR - COUNTY TREASURER

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,021,560	759,240	1,882,032	139,528
	BB - EQUIPMENT	1,825	0	1,825	0
	DD - GENERAL EXPENSES	350,804	271,899	350,804	0
	DE - CONTRACTUAL SERVICES	312,795	111,373	312,795	0
	OO - OTHER EXPENSES	0	(34,139)	0	0
<b>EXP Total</b>		<b>2,686,984</b>	<b>1,108,372</b>	<b>2,547,456</b>	<b>139,528</b>
REV	BA - INT PENALTY ON TAX	34,850,000	19,406,866	35,004,015	154,015
	BD - FINES & FORFEITS	14,000	2,238	14,000	0
	BE - INVEST INCOME	1,929,000	2,199,787	3,598,077	1,669,077
	BF - RENTS & RECOVERIES	0	183,846	183,846	183,846
	BH - DEPT REVENUES	718,009	356,634	840,504	122,495
	TX - SPECIAL TAXES	2,631,265	698,978	2,631,265	0
	BO - PAYMENT IN LIEU OF TAXES	0	(170,057)	0	0
<b>REV Total</b>		<b>40,142,274</b>	<b>22,678,292</b>	<b>42,271,707</b>	<b>2,129,433</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	146,814	134,574	12,240	823,167	759,240	63,927	Unfilled vacant positions in Tax Records and Tax Cert units. Overall April YTD variances within acceptable limit. Timing of encumbrances from contracted services Reversal of prior year accrual, no budget for this code therefore no plan
	DD	22,100	11,574	10,526	284,844	271,899	12,945	
	DE	79,300	108,604	(29,304)	104,500	111,373	(6,873)	
	OO	0	0	0	0	(34,139)	34,139	
<b>EXP Total</b>		<b>248,214</b>	<b>254,752</b>	<b>(6,538)</b>	<b>1,212,511</b>	<b>1,108,372</b>	<b>104,139</b>	
REV	BA	1,156,932	1,615,951	459,019	18,395,444	19,406,866	1,011,422	Improved revenue due to automation of tax lien sale
	BD	0	0	0	14,000	2,238	(11,762)	
	BE	66,595	715,058	648,463	1,254,000	2,199,787	945,787	Improved revenue due to rising interest rates
	BF	0	0	0	0	183,846	183,846	Reversal of prior year encumbrances
	BH	26,000	126,357	100,357	147,348	356,634	209,286	Higher certificate fees collected from our first 2018 Online Auction of Tax Lien Sale.
	BO	0	0	0	0	(170,057)	(170,057)	No budget, therefore no plan
	TX	112,000	148,664	36,664	401,227	698,978	297,751	Higher revenue collection from Nassau Events Center, offset by lag in posting other TX lines
<b>REV Total</b>		<b>1,361,527</b>	<b>2,606,030</b>	<b>1,244,503</b>	<b>20,212,019</b>	<b>22,678,292</b>	<b>2,466,273</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,853,685	1,393,467	3,528,780	324,905
	BB - EQUIPMENT	8,852	131	8,852	0
	DD - GENERAL EXPENSES	211,287	181,971	211,287	0
	DE - CONTRACTUAL SERVICES	9,765,418	8,202,535	10,671,435	(906,017)
<b>EXP Total</b>		<b>13,839,242</b>	<b>9,778,105</b>	<b>14,420,354</b>	<b>(581,112)</b>
REV	BD - FINES & FORFEITS	68,390,000	30,794,451	78,498,798	10,108,798
	BE - INVEST INCOME	0	830	831	831
	BF - RENTS & RECOVERIES	35,000	17,613	35,000	0
	BH - DEPT REVENUES	0	486	486	486
<b>REV Total</b>		<b>68,425,000</b>	<b>30,813,381</b>	<b>78,535,115</b>	<b>10,110,115</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	300,171	286,293	13,878	1,554,991	1,393,467	161,524	Delay in hiring
	BB	0	0	0	131	131	0	
	DD	19,871	9,997	9,874	86,130	181,971	(95,841)	Early spending of Miscellaneous Supplies and Expenses
	DE	979,267	1,400,000	(420,733)	2,019,779	8,202,535	(6,182,756)	Encumbrances sooner than planned for
<b>EXP Total</b>		<b>1,299,309</b>	<b>1,696,289</b>	<b>(396,980)</b>	<b>3,661,031</b>	<b>9,778,105</b>	<b>(6,117,074)</b>	
REV	BD	5,138,361	6,217,405	1,079,044	27,771,652	30,794,451	3,022,799	
	BE	0	0	0	0	830	830	No budget, therefore no plan
	BF	2,573	4,687	2,114	14,416	17,613	3,197	
	BH	0	160	160	0	486	486	No budget, therefore no plan
<b>REV Total</b>		<b>5,140,934</b>	<b>6,222,092</b>	<b>1,081,158</b>	<b>27,786,068</b>	<b>30,812,895</b>	<b>3,026,827</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

EXP/REV	Object	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	485,751	209,633	485,751	(0)
	DD - GENERAL EXPENSES	14,348	6,490	14,348	0
	DE - CONTRACTUAL SERVICES	1,888	0	1,888	0
<b>EXP Total</b>		<b>501,987</b>	<b>216,123</b>	<b>501,987</b>	<b>(0)</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	59,703	0	59,703	0
<b>REV Total</b>		<b>59,703</b>	<b>0</b>	<b>59,703</b>	<b>0</b>

EXP/REV	Obj Code	MAY Plan	MAY Cur Oblig	MAY Variance	YTD Plan	YTD Cur Oblig	YTD Variance	Explanation
EXP	AA	37,652	36,138	1,515	201,475	209,633	(8,158)	Unanticipated comp time cash
	DD	629	212	417	7,839	6,490	1,349	Delay in spending miscellaneous supplies
<b>EXP Total</b>		<b>38,281</b>	<b>36,350</b>	<b>1,931</b>	<b>209,314</b>	<b>216,123</b>	<b>(6,809)</b>	

# MAY 2018 MONTHLY FINANCIAL REPORT



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

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FC - FIRE COMMISSION	507,097	93,007	507,097	0
<b>FCF Total</b>		<b>507,097</b>	<b>93,007</b>	<b>507,097</b>	<b>0</b>
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	228,872	228,872	(147,670)
	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	193,181	193,181	(79,736)
	CS - CIVIL SERVICE	60,422	21,809	60,422	0
	DA - DISTRICT ATTORNEY	1,177,221	1,043,600	1,177,221	0
	EL - BOARD OF ELECTIONS	254,796	301,880	299,881	(45,085)
	HE - HEALTH DEPARTMENT	402,151	451,565	451,577	(49,426)
	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	197,088	201,237	(121,285)
	LR - OFFICE OF LABOR RELATIONS	0	2,529	2,529	(2,529)
	MA - OFFICE OF MINORITY AFFAIRS	0	9,645	9,646	(9,646)
	ME - MEDICAL EXAMINER	104,708	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	877,187	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	393,475	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
<b>GEN Total</b>		<b>10,743,038</b>	<b>9,528,570</b>	<b>12,106,854</b>	<b>(1,363,816)</b>
PDD	PD - POLICE DEPARTMENT	12,447,885	10,158,812	12,447,885	0
<b>PDD Total</b>		<b>12,447,885</b>	<b>10,158,812</b>	<b>12,447,885</b>	<b>0</b>
PDH	PD - POLICE DEPARTMENT	17,315,078	11,763,923	17,315,078	0
<b>PDH Total</b>		<b>17,315,078</b>	<b>11,763,923</b>	<b>17,315,078</b>	<b>0</b>
<b>Grand Total</b>		<b>41,013,098</b>	<b>31,544,312</b>	<b>42,376,914</b>	<b>(1,363,816)</b>

# MAY 2018 MONTHLY FINANCIAL REPORT



## 2018 AA - SALARY, WAGES & FEES - OVERTIME

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FC - FIRE COMMISSION	1,878,006	498,794	1,878,006	0
<b>FCF Total</b>		<b>1,878,006</b>	<b>498,794</b>	<b>1,878,006</b>	<b>0</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	452	0	452	0
	AS - ASSESSMENT DEPARTMENT	20,967	39,703	39,703	(18,736)
	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	7,311,248	21,388,012	(1,500,000)
	CF - OFFICE OF CONSTITUENT AFFAIRS	50,000	6,977	50,000	0
	CL - COUNTY CLERK	65,000	12,177	65,000	0
	CO - COUNTY COMPTROLLER	41,372	5,320	41,372	0
	CS - CIVIL SERVICE	61,900	606	61,900	0
	DA - DISTRICT ATTORNEY	1,336,200	461,722	1,586,200	(250,000)
	EL - BOARD OF ELECTIONS	69,000	92	44,500	24,500
	EM - EMERGENCY MANAGEMENT	30,000	23,378	30,000	0
	HE - HEALTH DEPARTMENT	273,600	43,799	254,600	19,000
	HS - DEPARTMENT OF HUMAN SERVICES	300	0	300	0
	IT - INFORMATION TECHNOLOGY	470,750	67,128	470,750	0
	ME - MEDICAL EXAMINER	72,913	25,515	72,913	0
	PA - PUBLIC ADMINISTRATOR	3,900	0	3,900	0
	PB - PROBATION	400,000	271,442	574,206	(174,206)
	PK - PARKS, RECREATION AND MUSEUMS	832,000	154,056	832,000	0
	PW - PUBLIC WORKS DEPARTMENT	5,338,500	1,133,132	5,338,500	0
	RM - RECORDS MANAGEMENT	35,000	7,331	35,000	0
	SS - SOCIAL SERVICES	2,217,050	664,687	2,147,050	70,000
	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	15,930	60,000	0
	PR - SHARED SERVICES (FORMERLY PURCHASING)	675	0	675	0
<b>GEN Total</b>		<b>31,413,891</b>	<b>10,248,901</b>	<b>33,243,333</b>	<b>(1,829,442)</b>
PDD	PD - POLICE DEPARTMENT	22,360,750	5,215,113	23,710,750	(1,350,000)
<b>PDD Total</b>		<b>22,360,750</b>	<b>5,215,113</b>	<b>23,710,750</b>	<b>(1,350,000)</b>
PDH	PD - POLICE DEPARTMENT	28,480,000	9,731,718	35,130,000	(6,650,000)
<b>PDH Total</b>		<b>28,480,000</b>	<b>9,731,718</b>	<b>35,130,000</b>	<b>(6,650,000)</b>
<b>Grand Total</b>		<b>84,132,647</b>	<b>25,694,525</b>	<b>93,962,089</b>	<b>(9,829,442)</b>

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# MAY 2018 MONTHLY FINANCIAL REPORT

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## 2018 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

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Fund	Department	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
PDD	FB - FRINGE BENEFIT	48,457,047	48,457,064	48,457,064	(17)
<b>PDD Total</b>		<b>48,457,047</b>	<b>48,457,064</b>	<b>48,457,064</b>	<b>(17)</b>
PDH	FB - FRINGE BENEFIT	42,928,382	42,905,215	42,928,390	(8)
<b>PDH Total</b>		<b>42,928,382</b>	<b>42,905,215</b>	<b>42,928,390</b>	<b>(8)</b>
<b>Grand Total</b>		<b>91,385,429</b>	<b>91,362,279</b>	<b>91,385,454</b>	<b>(25)</b>

# MAY 2018 MONTHLY FINANCIAL REPORT



## 2018 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,777,079	1,777,012	1,777,012	67
<b>FCF Total</b>		<b>1,777,079</b>	<b>1,777,012</b>	<b>1,777,012</b>	<b>67</b>
GEN	FB - FRINGE BENEFIT	62,853,336	63,727,251	62,850,981	2,355
<b>GEN Total</b>		<b>62,853,336</b>	<b>63,727,251</b>	<b>62,850,981</b>	<b>2,355</b>
PDD	FB - FRINGE BENEFIT	1,958,282	1,958,209	1,958,209	73
<b>PDD Total</b>		<b>1,958,282</b>	<b>1,958,209</b>	<b>1,958,209</b>	<b>73</b>
PDH	FB - FRINGE BENEFIT	10,304,899	10,303,572	10,304,513	386
<b>PDH Total</b>		<b>10,304,899</b>	<b>10,303,572</b>	<b>10,304,513</b>	<b>386</b>
<b>Grand Total</b>		<b>76,893,596</b>	<b>77,766,044</b>	<b>76,890,715</b>	<b>2,881</b>



# MAY 2018 MONTHLY FINANCIAL REPORT



## 2018 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	2,153,012	810,735	1,947,352	205,660
<b>FCF Total</b>		<b>2,153,012</b>	<b>810,735</b>	<b>1,947,352</b>	<b>205,660</b>
GEN	CT - COURTS	27,661	0	27,661	0
	FB - FRINGE BENEFIT	85,824,823	32,768,781	79,115,619	6,709,204
<b>GEN Total</b>		<b>85,852,484</b>	<b>32,768,781</b>	<b>79,143,280</b>	<b>6,709,204</b>
PDD	FB - FRINGE BENEFIT	41,085,149	14,869,369	36,788,206	4,296,943
<b>PDD Total</b>		<b>41,085,149</b>	<b>14,869,369</b>	<b>36,788,206</b>	<b>4,296,943</b>
PDH	FB - FRINGE BENEFIT	36,847,629	14,444,636	34,870,233	1,977,396
<b>PDH Total</b>		<b>36,847,629</b>	<b>14,444,636</b>	<b>34,870,233</b>	<b>1,977,396</b>
<b>Grand Total</b>		<b>165,938,274</b>	<b>62,893,522</b>	<b>152,749,071</b>	<b>13,189,203</b>

# MAY 2018 MONTHLY FINANCIAL REPORT



## 2018 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,161,441	526,840	1,289,876	(128,435)
<b>FCF Total</b>		<b>1,161,441</b>	<b>526,840</b>	<b>1,289,876</b>	<b>(128,435)</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	19,848,677	405,072	19,848,677	0
	CT - COURTS	923,176	364,771	923,176	0
	FB - FRINGE BENEFIT	58,123,413	25,561,677	61,469,421	(3,346,008)
<b>GEN Total</b>		<b>78,895,266</b>	<b>26,331,520</b>	<b>82,241,274</b>	<b>(3,346,008)</b>
PDD	FB - FRINGE BENEFIT	31,371,435	14,059,191	33,534,095	(2,162,660)
<b>PDD Total</b>		<b>31,371,435</b>	<b>14,059,191</b>	<b>33,534,095</b>	<b>(2,162,660)</b>
PDH	FB - FRINGE BENEFIT	42,414,429	18,408,504	44,083,321	(1,668,892)
<b>PDH Total</b>		<b>42,414,429</b>	<b>18,408,504</b>	<b>44,083,321</b>	<b>(1,668,892)</b>
<b>Grand Total</b>		<b>153,842,571</b>	<b>59,326,056</b>	<b>161,148,566</b>	<b>(7,305,995)</b>

# MAY 2018 MONTHLY FINANCIAL REPORT



## 2018 - OTHER EXPENSE

Fund	2018 NIFA Conformed Budget	2018 NIFA Conformed Budget	Current Obligation	May Projections	Variance
DSV	88988 - EXPENSE OF LOANS	2,604,750	780,195	2,604,750	0
	88989 - NIFA SET-ASIDES	145,627,394	0	145,627,394	0
<b>DSV Total</b>		<b>148,232,144</b>	<b>780,195</b>	<b>148,232,144</b>	<b>0</b>
GEN	49949 - PMT CITY OF LONG BEACH	106,233	0	106,233	0
	52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
	55955 - NYS ASSN OF COUNTIES	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	1,769,767	7,648,989	0
	6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
	70970 - NON FIT RESIDENT TUITION	3,500,000	(573,357)	3,641,245	(141,245)
	7097F - FIT RESIDENT TUITION	10,000,000	(70,748)	10,000,000	0
	87987 - OTHER SUITS & DAMAGES	53,000,000	(696,351)	47,745,149	5,254,851
	93993 - INSURANCE ON BLDGS	320,000	319,000	320,000	0
	94994 - RENT	13,419,079	8,701,113	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	73,950	77,654	(77,654)
	87992 - LITIGATION - GEN	0	43,064,121	43,104,121	(43,104,121)
	8798C - ATTORNEY GROSS PROCEEDS	0	666,222	666,222	(666,222)
	8798B - ATTORNEY FEES	0	4,997,915	4,997,915	(4,997,915)
	8798E - DAF PRINCIPLE	0	80,971	80,971	(80,971)
	8798F - DAF INTEREST	0	10,512	10,512	(10,512)
<b>GEN Total</b>		<b>95,022,301</b>	<b>65,195,300</b>	<b>138,996,091</b>	<b>(43,973,790)</b>
<b>Grand Total</b>		<b>243,254,445</b>	<b>65,975,495</b>	<b>287,228,235</b>	<b>(43,973,790)</b>

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# MAY 2018 MONTHLY FINANCIAL REPORT

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## **KEY PERFORMANCE INDICATORS**



# MAY 2018 MONTHLY FINANCIAL REPORT



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

Department	FY 2018 Budget	On Board 04/30/2018	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 05/31/2018	Variance	Variance	Contract Employees
								05/31/2018 vs. 04/30/2018	05/31/2018 vs. 2018 Budget	
AC - DEPARTMENT OF INVESTIGATIONS	4	-	-	-	-	-	-	-	(4)	-
AR - ASSESSMENT REVIEW COMMISSION	29	25	3	-	1	-	29	4	-	-
AS - ASSESSMENT DEPARTMENT	117	109	-	-	-	-	109	-	(8)	-
AT - COUNTY ATTORNEY	85	76	1	(1)	-	(2)	74	(2)	(11)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	19	-	-	-	-	19	-	(6)	-
BU - CONTROL CENTER 30	(37)	-	-	-	-	-	-	-	37	-
CA - OFFICE OF CONSUMER AFFAIRS	23	20	-	-	1	-	21	1	(2)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,039	934	-	(1)	-	-	933	(1)	(106)	-
CE - COUNTY EXECUTIVE	14	12	-	-	-	-	12	-	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	34	35	2	-	1	-	38	3	4	-
CL - COUNTY CLERK	82	79	1	-	5	(3)	82	3	-	-
CO - COUNTY COMPTROLLER	85	71	1	-	2	(1)	73	2	(12)	-
CS - CIVIL SERVICE	49	43	1	-	1	(1)	44	1	(5)	-
DA - DISTRICT ATTORNEY	375	381	2	(1)	1	(1)	382	1	7	-
EL - BOARD OF ELECTIONS	157	155	-	(1)	-	-	154	(1)	(3)	-
FC - FIRE COMMISSION	96	83	1	-	-	-	84	1	(12)	-
EM - EMERGENCY MANAGEMENT	9	5	-	-	1	-	6	1	(3)	-
HE - HEALTH DEPARTMENT	171	157	-	-	-	(1)	156	(1)	(15)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	12	1	-	-	-	13	1	(1)	-
HR - COMMISSION ON HUMAN RIGHTS	7	6	-	-	-	-	6	-	(1)	-
HS - DEPARTMENT OF HUMAN SERVICES	59	52	-	-	2	-	54	2	(5)	6
IT - INFORMATION TECHNOLOGY	84	84	-	-	-	-	84	-	-	-
LE - COUNTY LEGISLATURE	90	83	-	-	-	-	83	-	(7)	-
LR - OFFICE OF LABOR RELATIONS	4	3	1	-	-	-	4	1	-	-
MA - OFFICE OF MINORITY AFFAIRS	5	3	-	-	-	-	3	-	(2)	-
ME - MEDICAL EXAMINER	83	75	-	-	-	-	75	-	(8)	-
PA - PUBLIC ADMINISTRATOR	5	6	-	-	-	-	6	-	1	-
PB - PROBATION	184	163	-	-	-	-	163	-	(21)	-
PE - DEPARTMENT OF HUMAN RESOURCES	8	8	-	-	4	(5)	7	(1)	(1)	-
PK - PARKS, RECREATION AND MUSEUMS	143	141	-	(1)	1	(1)	140	(1)	(3)	-
PD - POLICE DISTRICT	1,645	1,739	-	(1)	3	(1)	1,740	1	95	-
PD - POLICE HEADQUARTERS	1,614	1,457	-	(2)	1	(3)	1,453	(4)	(161)	-
PR - SHARED SERVICES	10	9	-	(1)	1	-	9	-	(1)	-
PW - PUBLIC WORKS DEPARTMENT	440	392	1	-	2	(1)	394	2	(46)	-
RM - RECORDS MANAGEMENT	11	12	-	-	-	-	12	-	1	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	3	-	-	-	-	3	-	(1)	-
SS - SOCIAL SERVICES	594	587	4	(2)	-	-	589	2	(5)	14
TC - TAXI & LIMOUSINE COMMISSION	10	7	-	-	-	(1)	6	(1)	(4)	-
TR - COUNTY TREASURER	26	23	-	-	-	-	23	-	(3)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	-	-	-	-	46	-	-	-
VS - VETERANS SERVICES AGENCY	7	7	-	-	-	-	7	-	-	-
<b>Sub-Total Full Time Employees</b>	<b>7,450</b>	<b>7,122</b>	<b>19</b>	<b>(11)</b>	<b>27</b>	<b>(21)</b>	<b>7,136</b>	<b>14</b>	<b>(314)</b>	<b>20</b>
<b>Contract Employees</b>										<b>20</b>
<b>Major Operating Funds Sub-Total</b>	<b>7,450</b>	<b>7,122</b>	<b>19</b>	<b>(11)</b>	<b>27</b>	<b>(21)</b>	<b>7,136</b>	<b>14</b>	<b>(314)</b>	<b>20</b>
<b>Sewer District</b>	<b>107</b>	<b>111</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(1)</b>	<b>111</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>7,557</b>	<b>7,233</b>	<b>19</b>	<b>(11)</b>	<b>28</b>	<b>(22)</b>	<b>7,247</b>	<b>14</b>	<b>(310)</b>	<b>20</b>



**KPI REPORT 1: Appendix A: New Hires**

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>HC</b>
FC	CLERK TYPIST I	1
		1
AR	COMMISSIONER	2
	SECRETARY TO ASSESS REVIEW COM	1
AT	DEPUTY CO ATTORNEY	1
CF	DEPUTY DIRECTOR	1
	LEGISLATIVE LIAISON	1
CL	CLERK TYPIST I	1
CO	FIELD AUDITOR II	1
CS	ADMIN ASST	1
DA	INFORMATION TECHNOLOGY AIDE I	1
	SPECIAL INVESTIGATOR I	1
HI	EXECUTIVE DIRECTOR	1
LR	DEPUTY DIRECTOR	1
PW	EQPT OPERATOR II	1
SS	CLERK TYPIST I	2
	SOCIAL WELFARE EXAMINER I BILN	2
<b>MAJOR FUNDS NEW HIRES</b>		<b>20</b>
<b>SEWER DISTRICT NEW HIRES</b>		<b>0</b>
<b>TOTAL NEW HIRES</b>		<b>20</b>





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

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>Termination / Resignation</b>
AT	ASSISTANT COUNTY ATTORNEY	(1)
CC	CORRECTION OFFICER	(1)
DA	ASST DISTRICT ATTY	(1)
EL	ADMINISTRATIVE AIDE	(1)
PK	RECTN AIDE	(1)
PR	BUYER	(1)
SS	CASEWORKER I	(1)
	SOC WELFARE EXMR I	(1)
PD	POLICE OFFICER	(1)
	POLICE OFFICER	(1)
	PUBLIC SAFETY OFFICER IV	(1)
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(11)</b>
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>-</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(11)</b>

# MAY 2018 MONTHLY FINANCIAL REPORT



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

Department	On Board 04/30/2018	New Hire	Termination / Resignation	Transfer In	Transfer Out	On Board 05/31/2018	Variance 04/30/2018 vs. 05/31/2018
EM - EMERGENCY MANAGEMENT	7	-	-	-	(1)	6	(1)
CJ - CRIMINAL JUSTICE COORD COUNCIL	-	-	-	-	-	-	-
HE - HEALTH DEPARTMENT	48	-	-	-	-	48	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	38	-	-	1	(1)	38	-
HS - DEPARTMENT OF HUMAN SERVICES	62	-	-	-	(1)	61	(1)
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	8	-	-	-	-	8	-
SS - SOCIAL SERVICES	149	-	-	-	-	149	-
<b>Grant Fund Total</b>	<b>313</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(3)</b>	<b>314</b>	<b>(2)</b>



**KPI REPORT 2: Appendix A: New Hires**

DEPARTMENT	DESCRIPTION	COUNT
		-



**KPI REPORT 2: Appendix B: Termination/Resignation**

DEPARTMENT	TITLE	Termination/ Resignation
<b>TOTAL TERM/RESIGN</b>		-

# MAY 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 5/31/2018				Union On-Board 5/31/2018		Total On-Board 5/31/2018
Department of Investigations	-	-	-	-	-	-	-	-	-	-	-	-	
Assessment	105	-	-	-	-	-	105	-	-	4	4	109	
Assessment Review Commission	20	-	-	-	-	-	20	6	-	3	9	29	
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	15	15	15	
CF - Printing, Mail & Graphics	23	-	-	-	-	-	23	-	-	-	-	23	
Civil Service	36	-	-	-	-	-	36	-	-	8	8	44	
Consumer Affairs	20	-	-	-	-	-	20	-	-	1	1	21	
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	3	3	3	
Correctional Center	149	-	-	-	781	-	930	-	-	3	3	933	
County Attorney	37	-	-	-	-	-	37	-	-	37	37	74	
County Clerk	73	-	-	-	-	-	73	-	1	8	9	82	
County Comptroller	61	-	-	-	-	-	61	-	1	11	12	73	
County Executive	-	-	-	-	-	-	-	-	1	11	12	12	
District Attorney	129	-	34	-	-	-	163	-	1	218	219	382	
Elections	139	-	-	-	-	-	139	-	-	15	15	154	
Emergency Management	4	-	-	-	-	-	4	-	-	2	2	6	
Fire Commission	84	-	-	-	-	-	84	-	-	-	-	84	
Health	154	-	-	-	-	-	154	-	-	2	2	156	
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	13	13	13	
Human Resources	-	-	-	-	-	-	-	-	-	7	7	7	
Human Rights Commission	4	-	-	-	-	-	4	-	-	2	2	6	
Human Services	47	-	-	-	-	-	47	-	-	7	7	54	
Information Technology	78	-	-	-	-	-	78	-	-	6	6	84	
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	
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	86	-	-	1,484	-	170	1,740	-	-	-	-	1,740	
Police Headquarters	640	318	-	314	-	170	1,442	-	-	11	11	1,453	
Probation	162	-	-	-	-	-	162	-	-	1	1	163	
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	
Public Works	386	-	-	-	-	-	386	-	-	8	8	394	
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	
Recreation, Parks and Museums	136	-	-	-	-	-	136	-	-	4	4	140	
Shared Services	8	-	-	-	-	-	8	-	-	1	1	9	
Social Services	587	-	-	-	-	-	587	-	-	2	2	589	
Taxi & Limousine Commission	6	-	-	-	-	-	6	-	-	-	-	6	
Traffic and Parking Violations Agency	43	-	-	-	-	-	43	-	-	3	3	46	
Treasurer	20	-	-	-	-	-	20	-	-	3	3	23	
Veterans Services	6	-	-	-	-	-	6	-	-	1	1	7	
<b>Sub-Total Full-Time Employees</b>	<b>3,331</b>	<b>318</b>	<b>34</b>	<b>1,798</b>	<b>781</b>	<b>340</b>	<b>6,602</b>	<b>6</b>	<b>23</b>	<b>505</b>	<b>534</b>	<b>7,136</b>	<b>-</b>
<b>Contract Employees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>
<b>Major Operating Funds Sub-Total</b>	<b>3,331</b>	<b>318</b>	<b>34</b>	<b>1,798</b>	<b>781</b>	<b>340</b>	<b>6,602</b>	<b>6</b>	<b>23</b>	<b>505</b>	<b>534</b>	<b>7,136</b>	<b>20</b>
<b>Sewer Districts</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>111</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>3,441</b>	<b>318</b>	<b>34</b>	<b>1,798</b>	<b>781</b>	<b>340</b>	<b>6,712</b>	<b>6</b>	<b>23</b>	<b>506</b>	<b>535</b>	<b>7,247</b>	<b>20</b>

# MAY 2018 MONTHLY FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Departments	Year-to-Date April Overtime Hours						*YTD Actual Variance
	Paid Overtime 2018	Accrued Comp 2018	Total Overtime 2018	Paid Overtime 2017	Accrued Comp 2017	Total Overtime 2017	
Assessment	760.5	4,401.6	5,162.1	0.0	121.9	121.9	5,040.2
Assessment Review	0.0	594.9	594.9	0.0	86.4	86.4	508.6
Board of Elections	90.3	3,098.4	3,188.7	54.8	1,697.8	1,752.5	1,436.1
Civil Service	7.8	60.8	68.5	0.0	54.8	54.8	13.8
Constituent Affairs	106.2	0.0	106.2	216.4	0.0	216.4	(110.2)
Consumer Affairs	0.0	2.6	2.6	198.6	182.6	381.2	(378.5)
Correctional Center	100,273.3	7,420.1	107,693.3	85,429.9	8,292.2	93,722.1	13,971.3
County Attorney	0.0	9.4	9.4	0.0	8.0	8.0	1.4
County Clerk	142.8	206.5	349.2	566.2	48.8	614.9	(265.7)
County Comptroller	100.5	550.0	650.6	86.9	469.2	556.2	94.4
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	6,877.4	3,952.6	10,930.0	6,400.6	3,333.7	9,734.3	1,195.7
Emergency Management	319.6	383.4	703.1	194.3	36.7	231.0	472.1
Fire Commission	8,441.4	573.8	9,015.2	8,874.9	382.9	9,257.8	(242.6)
Health	351.1	978.8	1,329.9	184.6	561.5	746.1	583.8
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	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	1,039.3	651.8	1,691.1	1,402.1	364.2	1,766.2	(75.1)
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	1,259.5	144.8	1,404.3	915.6	90.4	1,005.9	398.4
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	166,246.0	0.0	166,246.0	155,360.0	0.0	155,360.0	10,886.0
Probation	4,670.6	2,175.9	6,846.5	3,506.8	1,357.0	4,863.8	1,982.6
Public Administrator	0.8	0.0	0.8	1.3	0.0	1.3	(0.5)
Public Works, Planning, Real Estate	18,265.7	2,343.9	20,609.5	16,089.2	1,892.5	17,981.6	2,627.9
Purchasing	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Records Management	106.75	79.57	186.32	234	111.47	345.47	(159.2)
Recreation, Parks and Museums	3,960.2	972.1	4,932.3	2,025.1	1,089.9	3,115.0	1,817.3
Sheriff	3,950.2	1,445.3	5,395.5	2,569.8	1,026.0	3,595.7	1,799.8
Social Services	11,953.1	5,567.2	17,520.3	11,135.0	6,530.1	17,665.2	(144.8)
Taxi & Limo Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Traffic and Parking Violations Agency	379.0	728.2	1,107.2	65.4	387.5	452.8	654.4
Treasurer	79.3	39.0	118.3	4.8	79.5	84.3	34.0
Veteran Services	0.0	60.5	60.5	0.0	31.4	31.4	29.1
<b>Sub-Total</b>	<b>329,481.0</b>	<b>36,441.3</b>	<b>365,922.3</b>	<b>295,563.9</b>	<b>28,258.0</b>	<b>323,822.0</b>	<b>42,100.3</b>
Sewer & Water Supply	5,703.5	1,218.8	6,922.3	5,269.9	1,141.2	6,411.1	511.3
<b>Sub-Total</b>	<b>5,703.5</b>	<b>1,218.8</b>	<b>6,922.3</b>	<b>5,269.9</b>	<b>1,141.2</b>	<b>6,411.1</b>	<b>511.3</b>
<b>Grand Total</b>	<b>335,184.5</b>	<b>37,660.1</b>	<b>372,844.6</b>	<b>300,833.8</b>	<b>29,399.2</b>	<b>330,233.0</b>	<b>42,611.6</b>

Data Source: BIRT Performance Scorecard Report as of June 5, 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 April numbers due to one-month lag in overtime hours.

# MAY 2018 MONTHLY FINANCIAL REPORT



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

Prior Year's Report: May 2017				Current Budget: January 2018				Current Month's Report: May 2018				Change in Totals May 2018 vs. May 2017	
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
ACTIVE	4,962	2,130	7,092	ACTIVE	4,664	2,144	6,808	ACTIVE	4,635	2,167	6,802		(290)
RETIREEES	5,756	4,115	9,871	RETIREEES	5,987	4,256	10,243	RETIREEES	6,070	4,235	10,305		434
<b>TOTAL</b>	<b>10,718</b>	<b>6,245</b>	<b>16,963</b>	<b>TOTAL</b>	<b>10,651</b>	<b>6,400</b>	<b>17,051</b>	<b>TOTAL</b>	<b>10,705</b>	<b>6,402</b>	<b>17,107</b>		<b>144</b>
<b>Active Plans</b>													
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
EMPIRE PLAN	4,567	1,562	6,129	EMPIRE PLAN	4,151	1,394	5,545	EMPIRE PLAN	4,064	1,367	5,431		(698)
ALL OTHER	395	568	963	ALL OTHER	513	750	1,263	ALL OTHER	571	800	1,371		408
<b>TOTAL</b>	<b>4,962</b>	<b>2,130</b>	<b>7,092</b>	<b>TOTAL</b>	<b>4,664</b>	<b>2,144</b>	<b>6,808</b>	<b>TOTAL</b>	<b>4,635</b>	<b>2,167</b>	<b>6,802</b>		<b>(290)</b>
<b>Retiree Plans</b>													
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
EMPIRE PLAN	1,244	481	1,725	EMPIRE PLAN	1,397	522	1,919	EMPIRE PLAN	1,481	523	2,004		279
MEDICARE IND	1,195	3,550	3,550	MEDICARE IND	1,143	3,658	3,658	MEDICARE IND	1,128	3,634	3,634		84
MEDICARE F1	3,248		3,248	MEDICARE F1	3,380		3,380	MEDICARE F1	3,393		3,393		(67)
MEDICARE F2	69	84	153	MEDICARE F2	67	76	143	MEDICARE F2	68	78	146		145
ALL OTHER				ALL OTHER				ALL OTHER					(7)
<b>TOTAL</b>	<b>5,756</b>	<b>4,115</b>	<b>9,871</b>	<b>TOTAL</b>	<b>5,987</b>	<b>4,256</b>	<b>10,243</b>	<b>TOTAL</b>	<b>6,070</b>	<b>4,235</b>	<b>10,305</b>		<b>434</b>
<b>Annual Rates Per Employee</b>													
	Family	Single			Family	Single			Family	Single			
EMPIRE PLAN	\$ 25,802	\$ 11,181		EMPIRE PLAN	\$ 28,046	\$ 11,994		EMPIRE PLAN	\$ 28,054	\$ 11,990		8.73%	7.24%
MEDICARE IND	\$	\$ 5,053		MEDICARE IND	\$	\$ 5,331		MEDICARE IND	\$	\$ 5,330			5.47%
MEDICARE F1	\$ 19,635			MEDICARE F1	\$ 21,322			MEDICARE F1	\$ 21,317			8.57%	
MEDICARE F2	\$ 13,366			MEDICARE F2	\$ 14,475			MEDICARE F2	\$ 14,477			8.31%	
ALL OTHER	\$ 20,246	\$ 8,948		ALL OTHER	\$ 20,571	\$ 9,076		ALL OTHER	\$ 20,630	\$ 9,080		1.90%	1.48%
<b>% Increase in Health Insurance Costs</b>													
	Family	Single											

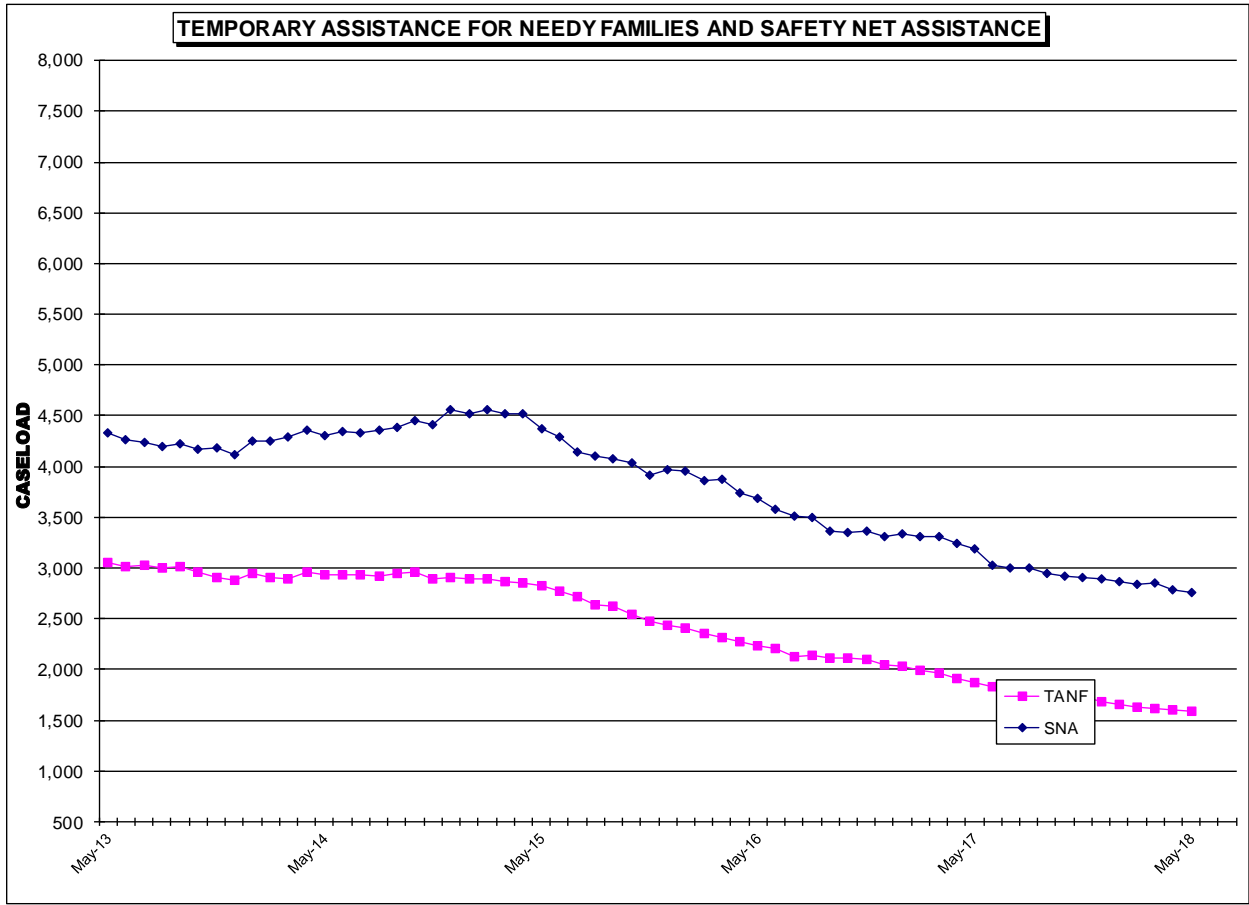
Note - As of May 1, 2017, 93.4% of all individuals with Health Insurance benefits are enrolled in an Empire Health Insurance plan.

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 May 1, 2018, 91.1% 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

	May-16	May-17	May-18
County Population	1,098	1,143	1,117
State-Ready Population	13	18	12
Federal Population	30	30	22
Parole Violators	47	48	31
<b>TOTAL</b>	<b>1,188</b>	<b>1,239</b>	<b>1,182</b>



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

<b>Nassau County Inmates</b>			
<b>Month</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
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	1,117
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	-
<b>Year-to-Date County Average</b>	<b>1,104</b>	<b>1,152</b>	<b>1,135</b>
<b>Year-end County Average</b>	<b>1,104</b>	<b>1,152</b>	<b>-</b>
<b>Federal Inmate Population</b>			
<b>Month</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
January	34	24	23
February	33	26	25
March	29	28	25
April	28	28	24
May	30	30	22
June	33	32	-
July	31	33	-
August	36	30	-
September	35	30	-
October	29	31	-
November	29	31	-
December	27	26	-
<b>Year-to-Date Federal Average</b>	<b>31</b>	<b>29</b>	<b>24</b>
<b>Year-end Federal Average</b>	<b>31</b>	<b>29</b>	<b>-</b>

# MAY 2018 MONTHLY FINANCIAL REPORT



## KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

### Financial Activity for the period May 2018

Expense	2018 Budget	May	
		May-18	May-2018 YTD
Salary	7,775,200	576,082	3,143,022
Fringe Benefits	7,887,900	1,198,467	3,415,227
General and Administrative Expenses	8,428,720	757,583	3,544,235
Bond Principal	4,350,000	-	1,450,000
<b>Expense Total</b>	<b>28,441,820</b>	<b>2,532,132</b>	<b>11,552,484</b>
<b>Revenue</b>			
Net Retained Commission	16,289,200	1,177,107	6,207,007
Other income	11,395,700	1,490,722	4,536,130
<b>Revenue Total</b>	<b>27,684,900</b>	<b>2,667,829</b>	<b>10,743,137</b>
<b>Net Profit</b>	<b>(756,920)</b>	<b>135,697</b>	<b>(809,347)</b>

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



## KPI REPORT 9: Tax Certiorari Report

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

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

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 May 2018 Sworn Separations**

<b>UNION</b>	<b>ACTUAL HC</b>	<b>PENDING HC</b>
PBA	30	4
SOA	13	0
<b>TOTAL PDD</b>	<b>43</b>	<b>4</b>
PBA	14	3
DAI	16	2
SOA	13	3
<b>TOTAL PDH</b>	<b>43</b>	<b>8</b>
<b>TOTAL SEPARATIONS</b>	<b>86</b>	<b>12</b>

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

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

<b>Month - 2018</b>	<b># of Documents Verified</b>	<b>Total Revenue</b>
January	9,659	\$3,428,945
February	8,240	\$2,925,200
March	9,388	\$3,332,740
April	9,000	\$3,195,000
May	9,366	\$3,324,930
June	0	\$0
July	0	\$0
August	0	\$0
September	0	\$0
October	0	\$0
November	0	\$0
December	0	\$0
<b>Totals</b>	<b>45,653</b>	<b>\$16,206,815</b>