



County of Erie

April 30, 2008

CHRIS COLLINS
COUNTY EXECUTIVE

The Honorable
Erie County Legislature
92 Franklin Street
Buffalo, NY 14202

Honorable Members:

Attached is the Budget Monitoring Report with financial results as of March 31 for the first quarter of County operations in fiscal year 2008. We had a slight positive variance of over \$5 million.

Key Results of Operations

- Sales Tax Revenues were \$2,214,735 over budget.
- Fees, Fines or Charges (Revenue) were \$494,025 under budget.
 - \$283,048 of this is related to the County Clerk Registrar Office for Recording Fees and Summary Page Fees. This could be a continuing trend if mortgages and refinancing continues at current low levels.
 - \$90,398 of this variance is due to a shortfall in Vehicle Use Tax collected by the Auto Bureau. We believe this is a timing issue.
- Other Sources (Revenue) was over budget by \$508,125. The shortfall in interest earnings of \$457,836, resulting from a decrease in interest rates, was offset by Department of Social Services recovery of various public assistance payments.
- Personnel Related Expenses were \$2,430,535 below budget.
 - Salaries were \$3,180,287 under budget after applying \$1,060,810 of budgeted turnover.
 - Overtime came in \$1,490,034 over budget.
 - Fringe benefits came in \$652,420 under budget.
- Other Expenses currently reflects lower than budget expense of \$489,091, however, \$420,943, is due to budgeting for 25% of the county contingency for the first quarter, and having no actual expenses against it. It is still too early in the year to anticipate savings in this account.
- Contractual Expenses is under budget by \$961,013. We believe this is a combination of timing issues and savings resulting from tighter control and reviews of contracts.

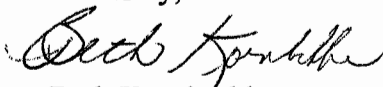
- Program Specific Expense is below budget by \$214,900. CWS – Foster care is running \$594,210 below budget and Safety Net Assistance is \$778,676 below budget. It is too soon to tell if this will be an ongoing trend. These savings are offset by the unbudgeted IGT (DSH) expense of \$2,049,667, paid in February 2008.

Other Items

- The 2008 Budget assumed the completion of a tax lien sale. The administration does not currently anticipate a tax lien sale. We believe the growth in sales tax revenue will offset the impact on our budget.
- Overtime expense continues to be a concern, especially in the Jail and Sheriff's Division. Training of recently hired Holding Center deputies has been completed and should result in more moderate use of overtime. We will continue to monitor this as the year progresses.
- We will be working closely with the Comptroller's department to monitor interest earnings. Events, such as the delay in capital borrowing, could have a further negative impact on this revenue item.
- It is anticipated that the New York State Adopted Budget will create a \$1,036,000 negative impact in the Department of Social Services. We believe this can be covered with unanticipated revenues in various areas and local share savings on Temporary Assistance and Foster Care.
- The Hep-A clinic costs totaled \$394,000, out of which \$291,000 will be the county share after 36% adjustment for government reimbursement. The Health Department is actively working with the state to receive 50% reimbursement, however, this will not be known until later in the year. The first quarter BMR includes \$208,000 of this expense.

We are happy to answer questions on the attached BMR – and to appear at the Finance and Management Committee to discuss this data in greater detail.

Sincerely,



Beth Kornbrekke
Director – Budget & Management

Attachment

cc: County Executive Collins
Elected Officials and Department Heads
Erie County Fiscal Stability Authority

**2008 First Quarter Budget Monitoring Report
Summary by Account Type**

| Commitment Type | Annual Budget | Period Budget January-March | Actuals January-March | Period Available Budget | % of Period Budget Consumed | Annual Available Budget | % of Annual Budget Consumed |
|---------------------------------|------------------------|--------------------------------|--------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| ** Property Tax | (204,310,258) | (194,948,181) | (194,990,437) | 42,256 | 100.02% | (9,319,821) | |
| ** Sales Tax | (380,130,538) | (90,877,714) | (93,092,449) | 2,214,735 | 102.44% | (287,038,089) | 24.49% |
| ** Sales Tax to Local Govt. | (262,661,933) | (76,905,635) | (76,905,636) | 0 | 100.00% | (185,756,297) | 29.28% |
| ** Other Sources | (51,752,040) | (15,110,353) | (15,618,479) | 508,125 | 103.36% | (36,133,561) | 30.18% |
| ** Fees, Fines or Charges | (33,608,526) | (11,336,911) | (10,842,886) | (494,025) | 95.64% | (22,765,640) | 32.26% |
| *** Local Source Revenue | (932,463,295) | (389,178,795) | (391,449,887) | 2,271,093 | 100.58% | (541,013,408) | 41.98% |
| *** Federal Revenue | (142,595,513) | (42,058,619) | (41,930,540) | (128,079) | 99.70% | (100,664,973) | 29.41% |
| *** State Revenue | (199,825,915) | (49,390,779) | (48,340,308) | (1,050,470) | 97.87% | (151,485,607) | 24.19% |
| **** County Revenue | (1,274,884,723) | (480,628,192) | (481,720,735) | 1,092,543 | 100.23% | (793,163,988) | 37.79% |
| Expense | | | | | | | |
| ** Salaries | 186,818,616 | 45,132,571 | 40,891,474 | 4,241,097 | 90.60% | 145,927,142 | 21.89% |
| ** Non-Salaries | 16,319,611 | 3,818,060 | 5,220,232 | (1,402,171) | 136.72% | 11,099,379 | 31.99% |
| ** Fringe Benefits | 92,877,503 | 23,567,993 | 22,915,573 | 652,420 | 97.23% | 69,961,930 | 24.67% |
| ** Countywide Adjustments | (4,300,000) | (1,060,810) | - | (1,060,810) | 0.00% | (4,300,000) | 0.00% |
| *** Personnel Related Expense | 291,715,730 | 71,457,814 | 69,027,279 | 2,430,535 | 96.60% | 222,688,451 | 23.66% |
| ** Supplies and Repairs | 9,877,150 | 1,975,633 | 1,772,916 | 202,718 | 89.74% | 8,104,235 | 17.95% |
| ** Other | 31,362,346 | 5,643,891 | 5,154,800 | 489,091 | 91.33% | 26,207,546 | 16.44% |
| ** Contractual | 420,895,528 | 128,599,339 | 127,638,326 | 961,013 | 99.25% | 293,257,202 | 30.33% |
| ** Equipment | 3,166,922 | 420,668 | 263,966 | 156,702 | 62.75% | 2,902,957 | 8.34% |
| ** Allocations | 38,565,155 | 340,864 | 308,877 | 31,987 | 90.62% | 38,256,278 | 0.80% |
| ** Program Specific | 425,745,791 | 104,614,816 | 104,829,716 | (214,900) | 100.21% | 320,916,075 | 24.62% |
| ** Debt Services | 62,433,359 | 11,915,001 | 11,915,001 | (0) | 100.00% | 50,518,358 | 19.08% |
| *** All Other Operating Expense | 992,046,252 | 253,510,212 | 251,883,601 | 1,626,611 | 99.36% | 740,162,651 | 25.39% |
| **** County Expense | 1,283,761,982 | 324,968,026 | 320,910,879 | 4,057,147 | 98.75% | 962,851,102 | 25.00% |
| **** Net | 8,877,259 | (155,660,166) | (160,809,856) | 5,149,690 | 103.31% | 169,687,115 | |

Note on the BMR:

The positive variance indicated should not be interpreted as an estimate of year end surplus. The positive variance is an indication that actuals are staying within budget. The BMR helps the Budget Office identify, understand and resolve financial issues that may emerge during the year. Year end projections will be released with the July BMR.

**2008 First Quarter Budget Monitoring Report
Detail by Account Type**

| Commitment Type | Annual Budget | Period Budget January-March | Actuals January-March | Period Available Budget | % of Period Budget Consumed | Annual Available Budget | % of Annual Budget Consumed | Comments/Key Items |
|------------------------------|---------------|--------------------------------|--------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|---|
| Revenue | | | | | | | | |
| 400000 Real Property Taxes | (189,665,960) | (189,665,960) | (189,665,960) | 0 | 100.00% | 0 | 100.00% | |
| 400010 Exemption Removal | (662,471) | (662,471) | (666,065) | 3,594 | 100.54% | 3,594 | 100.54% | |
| 400030 Grn/Sale-Tax Acq Prop | (85,000) | (21,250) | - | (21,250) | 0.00% | (85,000) | 0.00% | |
| 400040 Other Pay/Lieu-Tax | (5,200,000) | (4,425,000) | (4,490,059) | 65,059 | 101.47% | (709,941) | 86.35% | |
| 400050 Int&Pen on R P Taxes | (4,020,000) | (166,000) | (165,082) | (918) | 99.45% | (3,854,918) | 4.11% | |
| 400060 Omitted Taxes | (30,000) | (7,500) | (3,271) | (4,229) | 43.61% | (26,729) | 10.90% | |
| 466060 Prop Tax Rev Adjust | (4,646,827) | - | - | - | | (4,646,827) | | |
| ** Property Tax | (204,310,258) | (194,948,181) | (194,990,437) | 42,256 | 100.02% | (9,319,821) | 95.44% | |
| | | | | | | | | <u>Sales Tax</u> |
| 402000 Sales Tax EC Purp | (143,341,565) | (34,268,632) | (35,130,927) | 862,295 | 102.52% | (108,210,638) | 24.51% | County Share of Sales Tax for the first quarter is higher than budgeted by \$2,214,735. To date, 2008 is seeing a continuation of a positive trend in sales tax growth established in 2007. Annual sales tax for 2008 is on track to exceed budget. |
| 402100 1% Sales Tax-EC Purp | (135,307,984) | (32,348,047) | (33,165,903) | 817,856 | 102.53% | (102,142,081) | 24.51% | |
| 402120 .25% Sales Tax | (33,826,996) | (8,087,012) | (8,265,206) | 178,194 | 102.20% | (25,561,790) | 24.43% | |
| 402130 .5% Sales Tax | (67,653,993) | (16,174,023) | (16,530,413) | 356,390 | 102.20% | (51,123,580) | 24.43% | |
| ** Sales Tax | (380,130,538) | (90,877,714) | (93,092,449) | 2,214,735 | 102.44% | (287,038,089) | 24.49% | |
| 402140 Sales Tax to Loc Gov | (262,661,933) | (76,905,635) | (76,905,636) | 0 | 100.00% | (185,756,297) | 29.28% | |
| ** Sales Tax to Local Govt. | (262,661,933) | (76,905,635) | (76,905,636) | 0 | 100.00% | (185,756,297) | 29.28% | |
| 402300 Hotel Occupancy Tax | (7,001,000) | (865,000) | (864,263) | (737) | 99.91% | (6,136,737) | 12.34% | |
| 402500 Off Track Par-Mu Tax | (596,500) | (149,125) | (163,018) | 13,893 | 109.32% | (433,482) | 27.33% | |
| 402510 Video Lottery Aid | (350,000) | - | - | - | | (350,000) | 0.00% | |
| 415010 Post Mortem Tox | (21,250) | (5,313) | (6,150) | 838 | 115.76% | (15,100) | 28.94% | |
| 415100 Real Estate Tran Tax | (250,000) | (62,500) | (49,470) | (13,030) | 79.15% | (200,530) | 19.79% | |
| 415160 Mortgage Tax | (438,527) | (109,632) | (109,632) | (0) | 100.00% | (328,895) | 25.00% | |
| 415500 Prisoner Transport | (24,000) | (6,000) | (5,212) | (788) | 86.86% | (18,788) | 21.71% | |
| 415620 Commissary Reimb | (157,510) | (39,378) | - | (39,378) | 0.00% | (157,510) | 0.00% | |
| 415660 DDOP - Probation | (16,795) | (4,199) | (4,199) | 0 | 100.01% | (12,596) | 25.00% | |
| 416520 Medical Records | - | - | - | - | | - | | |
| 416540 Insurance | - | - | - | - | | - | | |
| 416550 Early Intrv Priv Ins | (685,482) | (171,371) | (159,692) | (11,678) | 93.19% | (525,790) | 23.30% | |
| 416560 Lab Fees-Other Count | (15,000) | (3,750) | (2,527) | (1,223) | 67.38% | (12,473) | 16.84% | |
| 416570 Po Expo Rabies Reimb | (88,000) | (22,000) | (22,000) | - | 100.00% | (66,000) | 25.00% | |
| 416920 Medicd-Early Interve | (4,624,955) | (1,156,239) | (1,116,255) | (39,984) | 96.54% | (3,508,700) | 24.14% | |
| 417050 Donations Sen Srv | - | - | (2,100) | 2,100 | | 2,100 | | |
| 417500 Repay Em Ast/Adults | (6,660) | (1,665) | (269) | (1,396) | 16.13% | (6,391) | 4.03% | |
| 417510 Repay Medical Asst | (8,630,645) | (2,157,661) | (2,294,757) | 137,095 | 106.35% | (6,335,888) | 26.59% | |
| 417520 Repay-Family Assist | (1,141,400) | (285,350) | (388,630) | 103,280 | 136.19% | (752,770) | 34.05% | |
| 417530 Repay-CWS FosterCare | (1,050,000) | (262,500) | (281,840) | 19,340 | 107.37% | (768,160) | 26.84% | |
| 417550 Repay-SafetyNetAsst | (3,684,435) | (921,109) | (1,336,089) | 414,980 | 145.05% | (2,348,346) | 36.26% | |
| 417560 Repay-Serv For Recip | (85,190) | (21,298) | (58,965) | 37,668 | 276.86% | (26,225) | 69.22% | |
| 417570 Fdstamp Fraud Incent | (28,800) | (7,200) | - | (7,200) | 0.00% | (28,800) | 0.00% | |

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Detail by Account Type**

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| 417580 Repayments-Hand.Ch. | (41,914) | (10,479) | (6,172) | (4,307) | 58.90% | (35,742) | 14.73% | |
| 418000 Recover-Med Asst | - | - | (495,578) | 495,578 | | 495,578 | | |
| 418010 Recover-Fam Assist | - | - | (306) | 306 | | 306 | | |
| 418020 Recovr-SafetyNetAsst | - | - | (68,948) | 68,948 | | 68,948 | | |
| 418030 IV D Admin Repaymnts | (5,200,000) | (1,300,000) | (1,285,974) | (14,026) | 98.92% | (3,914,026) | 24.73% | |
| 418070 Dental Program | (812,833) | (203,208) | (201,487) | (1,721) | 99.15% | (611,346) | 24.79% | |
| 418110 Com Coll Respreads | (3,572,791) | (3,572,791) | (3,572,791) | (0) | 100.00% | (0) | 100.00% | |
| 418410 OCSE Medical Payments | (1,100,000) | (275,000) | (169,322) | (105,678) | 61.57% | (930,678) | 15.39% | |
| 418430 Donated Funds | (1,541,320) | (385,330) | (385,330) | - | 100.00% | (1,155,990) | 25.00% | |
| 420020 ECC Cap Cons-Otr Gvt | (95,000) | (23,750) | - | (23,750) | 0.00% | (95,000) | 0.00% | |
| 420150 O P Sewer District | (3,476) | (869) | (3,476) | 2,607 | 400.00% | - | 100.00% | |
| 420220 Park Srv. Other Go. | (1,800,000) | (900,000) | (900,000) | - | 100.00% | (900,000) | 50.00% | |
| 420499 OthLocal Source Rev | (36,000) | (9,000) | - | (9,000) | 0.00% | (36,000) | 0.00% | |
| 420500 Rent-RI Prop-Concess | (22,265) | (5,566) | (3,225) | (2,341) | 57.94% | (19,040) | 14.48% | |
| 420520 Rent-RI Prop-Rtw-Eas | (3,000) | (750) | (171) | (579) | 22.75% | (2,829) | 5.69% | |
| 420550 Rent - 663 Kensington | (8,481) | (2,120) | (2,202) | 82 | 103.86% | (6,279) | 25.96% | |
| 421550 Forft Crime Proceed | (302,282) | (91,071) | (91,225) | 154 | 100.17% | (211,058) | 30.18% | |
| 422000 Copies | (5,100) | (1,275) | (1,208) | (67) | 94.77% | (3,892) | 23.69% | |
| 422030 Oth Comp For Loss | (100) | (25) | - | (25) | 0.00% | (100) | 0.00% | |
| 422040 Gas Well Drill Rents | (138,550) | (34,638) | (18,618) | (16,020) | 53.75% | (119,932) | 13.44% | |
| 423000 Refunds P/Y Expenses | (1,000) | (250) | (800) | 550 | 320.05% | (200) | 80.01% | |
| 445000 Recovery Int - Sid | (335,000) | (83,750) | (116,758) | 33,008 | 139.41% | (218,242) | 34.85% | |
| 445030 Int & Earn - Gen Inv | (5,434,000) | (1,358,500) | (900,664) | (457,836) | 66.30% | (4,533,336) | 16.57% | Interest earnings are lower than budgeted due to significant decreases in interest rates. |
| 445040 Int & Earn-3rd Party | (825,000) | (206,250) | (201,960) | (4,290) | 97.92% | (623,040) | 24.48% | |
| 445050 Int - Retire Asset | - | - | - | - | | - | | |
| 466000 Misc Receipts | (31,650) | (7,913) | (25,604) | 17,691 | 323.59% | (6,046) | 80.90% | |
| 466220 60% Contribution | (5,000) | (1,250) | - | (1,250) | 0.00% | (5,000) | 0.00% | |
| 466230 40% Sale Of Tickets | (3,750) | (938) | - | (938) | 0.00% | (3,750) | 0.00% | |
| 466260 Intercept-LocalShare | (70,000) | (17,500) | 3,993 | (21,493) | -22.82% | (73,993) | -5.70% | |
| 466280 Local Srce - ECMCC | (598,879) | (149,720) | (27,192) | (122,528) | 18.16% | (571,687) | 4.54% | |
| 466290 Local Srce - Erie Ho | (456,000) | (114,000) | (100,000) | (14,000) | 87.72% | (356,000) | 21.93% | |
| 466020 Minor Sale - Other | (16,000) | (4,000) | (3,525) | (475) | 88.12% | (12,475) | 22.03% | |
| 466070 Refunds P/Y Expenses | - | - | (126,912) | 126,912 | | 126,912 | | |
| 466130 Oth Unclass Rev | - | - | (7,574) | 7,574 | | 7,574 | | |
| 466150 Chlamydia Study Forms | (6,000) | (1,500) | - | (1,500) | 0.00% | (6,000) | 0.00% | |
| 466180 Unanticip P/Y Rev | - | - | (31,866) | 31,866 | | 31,866 | | |
| 466310 Prem On Obl. - RAN | (240,500) | (60,125) | - | (60,125) | 0.00% | (240,500) | 0.00% | At the end of the first quarter, or 25% of the year, the County has collected 30.18% of the annual Other Sources revenue budget. |
| 467000 Misc Depart Income | - | - | - | - | | - | | |
| 480020 Sale-Scrap&Exc Mat | (150,000) | (37,500) | (8,519) | (28,981) | 22.72% | (141,481) | 5.68% | |
| ** Other Sources | (51,752,040) | (15,110,353) | (15,618,479) | 508,125 | 103.36% | (36,133,561) | 30.18% | |

**2008 First Quarter Budget Monitoring Report
Detail by Account Type**

| Commitment Type | Annual Budget | Period Budget January-March | Actuals January-March | Period Available Budget | % of Period Budget Consumed | Annual Available Budget | % of Annual Budget Consumed | Comments/Key Items |
|------------------------------|---------------|--------------------------------|--------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|---|
| 402200 Rev-Bed Tax Receipts | (99,000) | - | - | - | | (99,000) | 0.00% | |
| 406610 HIV Council & Tes | (37,457) | (9,364) | (6,213) | (3,151) | 66.35% | (31,244) | 16.59% | |
| 415000 Medical Exam Fees | (259,760) | (64,940) | (58,015) | (6,925) | 89.34% | (201,745) | 22.33% | |
| 415050 Treasurer Fees | (50,000) | (12,500) | (16,556) | 4,056 | 132.45% | (33,444) | 33.11% | |
| 415110 Court Fees | (340,000) | (85,000) | (95,034) | 10,034 | 111.80% | (244,966) | 27.95% | |
| 415120 Small Claims Fees | (1,000) | (250) | (50) | (200) | 20.00% | (950) | 5.00% | |
| 415130 Auto Fees | (3,100,000) | (725,000) | (720,125) | (4,875) | 99.33% | (2,379,875) | 23.23% | |
| 415140 Comm of Educ Fees | (155,000) | (38,750) | (29,121) | (9,629) | 75.15% | (125,879) | 18.79% | |
| 415150 Recording Fees | (3,925,000) | (981,250) | (787,407) | (193,843) | 80.25% | (3,137,593) | 20.06% | The Co Clerk Registrar Division is showing significant decreases in fee collection. |
| 415170 Summary Page Fees | (1,875,000) | (468,750) | (379,545) | (89,205) | 80.97% | (1,495,455) | 20.24% | |
| 415180 Vehicle Use Tax | (5,200,000) | (1,276,000) | (1,185,602) | (90,398) | 92.92% | (4,014,398) | 22.80% | |
| 415190 Enhanced Dr Lic Fee | (754,110) | - | - | - | | (754,110) | 0.00% | |
| 415200 Civil Serv Exam Fees | (45,000) | (11,250) | - | (11,250) | 0.00% | (45,000) | 0.00% | |
| 415210 3rd Party Deduct Fee | (21,000) | (5,250) | (2,500) | (2,750) | 47.62% | (18,500) | 11.90% | |
| 415510 Civil Proc Fees-Sher | (975,850) | (243,963) | (292,365) | 48,402 | 119.84% | (683,485) | 29.96% | |
| 415520 Sheriff Fees | (35,975) | (8,994) | (8,391) | (603) | 93.30% | (27,584) | 23.32% | |
| 415600 Inmate Discip Surch | (4,500) | (1,125) | (597) | (528) | 53.07% | (3,903) | 13.27% | |
| 415605 Drug Testing Charge | (20,000) | (5,000) | (5,076) | 76 | 101.52% | (14,924) | 25.38% | |
| 415610 Restitution Surcharge | (35,500) | (8,875) | (10,268) | 1,393 | 115.69% | (25,232) | 28.92% | |
| 415615 Gen Supervision Fee | - | - | (37,882) | 37,882 | | 37,882 | | |
| 415630 Bail Fee-Alt / Incar | (25,000) | (6,250) | (6,250) | - | 100.00% | (18,750) | 25.00% | |
| 415640 Probation Fees | (510,000) | (127,500) | (55,532) | (71,968) | 43.55% | (454,468) | 10.89% | |
| 415650 DWI Program | (1,832,409) | (198,102) | (191,792) | (6,310) | 96.81% | (1,640,617) | 10.47% | |
| 415670 Elec Monitoring Ch | (14,000) | (3,500) | (1,229) | (2,271) | 35.11% | (12,771) | 8.78% | |
| 415680 Pmt-Home Care Review | (20,000) | (5,000) | (2,982) | (2,018) | 59.64% | (17,018) | 14.91% | |
| 416010 Pub Water Sup Protec | (14,640) | (3,660) | - | (3,660) | 0.00% | (14,640) | 0.00% | |
| 416020 Comm Sanitat & Food | (1,050,000) | (262,500) | (254,945) | (7,555) | 97.12% | (795,055) | 24.28% | |
| 416030 Realty Subdivisions | (13,125) | (3,281) | (4,875) | 1,594 | 148.57% | (8,250) | 37.14% | |
| 416040 Individ Sewr Sys Opt | (500,000) | (62,000) | (56,832) | (5,168) | 91.66% | (443,168) | 11.37% | |
| 416060 Hepatitis B Vacc Fee | (753) | (188) | - | (188) | 0.00% | (753) | 0.00% | |
| 416090 Pen & Fines-Health | (13,000) | (3,250) | (1,800) | (1,450) | 55.38% | (11,200) | 13.85% | |
| 416110 West Nile Virus Test | (3,000) | (750) | - | (750) | 0.00% | (3,000) | 0.00% | |
| 416120 Primary Care Services | (654,047) | (163,512) | (136,003) | (27,509) | 83.18% | (518,044) | 20.79% | |
| 416140 Ind Wat & Sew Mand | (6,000) | (1,500) | - | (1,500) | 0.00% | (6,000) | 0.00% | |
| 416160 TB Outreach | (30,480) | (7,620) | (6,879) | (741) | 90.28% | (23,601) | 22.57% | |
| 416170 Med. Indigent Prog. | (49,368) | (12,342) | (11,207) | (1,136) | 90.80% | (38,162) | 22.70% | |
| 416180 Podiatry | (45,177) | (11,294) | (10,670) | (624) | 94.47% | (34,507) | 23.62% | |
| 416190 ImmunizationsServices | - | - | - | - | | - | | |
| 416580 Training Course Fees | (16,390) | (4,098) | (11,000) | 6,903 | 268.46% | (5,390) | 67.11% | |
| 416590 Tobacco Enforc Fines | (10,000) | (2,500) | (500) | (2,000) | 20.00% | (9,500) | 5.00% | |

**2008 First Quarter Budget Monitoring Report
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| Commitment Type | Annual Budget | Period Budget January-March | Actuals January-March | Period Available Budget | % of Period Budget Consumed | Annual Available Budget | % of Annual Budget Consumed | Comments/Key Items |
|----------------------------------|----------------------|--|----------------------------------|--|--|--|--|---|
| 416610 Pub Health Lab Fees | (387,533) | (96,883) | (78,207) | (18,676) | 80.72% | (309,326) | 20.18% | |
| 416620 E.I. Svcs-EPST Pr. | (23,200) | (5,800) | - | (5,800) | 0.00% | (23,200) | 0.00% | |
| 418040 Inspec Fee Wght/Meas | (139,000) | (34,750) | (31,526) | (3,224) | 90.72% | (107,474) | 22.68% | |
| 418050 Item Price Waivr Fee | (225,000) | (56,250) | (46,200) | (10,050) | 82.13% | (178,800) | 20.53% | |
| 418400 Subpoena Fees | (19,400) | (4,850) | (1,237) | (3,613) | 25.51% | (18,163) | 6.38% | |
| 418500 Park & Rec Chgs-Camp | (63,500) | (15,875) | (15,411) | (464) | 97.08% | (48,089) | 24.27% | |
| 418510 Park & Rec Chgs-Shel | (197,000) | (49,250) | (85,700) | 36,450 | 174.01% | (111,300) | 43.50% | |
| 418520 Chgs-Park Emp Subsis | (15,084) | (3,771) | (1,454) | (2,318) | 38.54% | (13,631) | 9.64% | |
| 418540 Golf Chg-Greens Fees | (1,130,942) | (138,781) | (114,285) | (24,496) | 82.35% | (1,016,657) | 10.11% | |
| 418560 Fees -Buffalo Parks | (21,000) | (5,250) | - | (5,250) | 0.00% | (21,000) | 0.00% | |
| 418570 Fees-Buffalo Pools | (30,000) | (7,500) | (4,199) | (3,301) | 55.99% | (25,801) | 14.00% | |
| 418580 Ice Rink Revenue | (12,000) | (3,000) | (1,500) | (1,500) | 50.00% | (10,500) | 12.50% | |
| 420000 Tx&Assm Svs-Oth Govt | (150,000) | (150,000) | (162,958) | 12,958 | 108.64% | 12,958 | 108.64% | |
| 420010 Elec Exp Other Govt | (4,768,682) | (4,768,682) | (4,768,682) | - | 100.00% | - | 100.00% | |
| 420030 Police Svcs-Oth Govt | (315,750) | (78,938) | (102,457) | 23,519 | 129.79% | (213,293) | 32.45% | |
| 420040 Jail Facil - Otr Gvt | (3,907,694) | (976,924) | (952,844) | (24,080) | 97.54% | (2,954,850) | 24.38% | |
| 420190 Gen Svc-Oth Gov | (30,000) | (7,500) | (7,500) | - | 100.00% | (22,500) | 25.00% | |
| 420900 Market Based Revenue | (5,000) | (1,250) | - | (1,250) | 0.00% | (5,000) | 0.00% | |
| 421000 Pistol Permits | (47,000) | (11,750) | (15,625) | 3,875 | 132.98% | (31,375) | 33.24% | |
| 421500 Fines&Forfeited Bail | (20,000) | (5,000) | (3,974) | (1,026) | 79.48% | (16,026) | 19.87% | |
| 421510 Fines And Penalties | (11,000) | (2,750) | (1,645) | (1,105) | 59.82% | (9,355) | 14.95% | |
| 466010 NSF Check Fees | (3,200) | (800) | (731) | (69) | 91.32% | (2,469) | 22.83% | |
| 466190 Item Pricing Penalty | (345,000) | (86,250) | (59,510) | (26,740) | 69.00% | (285,490) | 17.25% | |
| ** Fees, Fines or Charges | (33,608,526) | (11,336,911) | (10,842,886) | (494,025) | 95.64% | (22,765,640) | 32.26% | |
| *** Local Source Revenue | (932,463,295) | (389,178,795) | (391,449,887) | 2,271,093 | 100.58% | (541,013,408) | 41.98% | |
| 405570 ME 50% Fed - Educat | (1,661,607) | (415,402) | (415,402) | 0 | 100.00% | (1,246,205) | 25.00% | |
| 410040 HUD Rev.MH-D14.235 | (3,459,078) | (864,770) | (885,454) | 20,685 | 102.39% | (2,573,624) | 25.60% | |
| 410070 FA-IV-B Preventive | (1,483,247) | (370,812) | (370,812) | 0 | 100.00% | (1,112,435) | 25.00% | |
| 410080 FA-TANF Admin | 1,835,629 | 458,907 | 458,916 | (9) | 100.00% | 1,376,713 | 25.00% | |
| 410120 FA100 % Alloc FSET | (1,074,910) | (268,728) | (25,334) | (243,394) | 9.43% | (1,049,576) | 2.36% | <u>Federal Aid</u> |
| 410150 SSA-SSI Pri Inc Prg | (36,800) | (9,200) | (11,000) | 1,800 | 119.57% | (25,800) | 29.89% | Formula driven Federal aid which |
| 410180 Fed Aid School Brk | (20,000) | (5,000) | (1,580) | (3,420) | 31.61% | (18,420) | 7.90% | appears under budget, mainly in |
| 410200 HUD Rev.MH-D14.238 | - | - | - | - | - | - | - | Health and Human Service |
| 410500 FA- Civil Defence | (166,000) | (41,500) | - | (41,500) | 0.00% | (166,000) | 0.00% | Departments, is offset by savings in |
| 410520 Fr Ci Bflo Pol Dept | (77,225) | (19,306) | 16,668 | (35,975) | -86.34% | (93,893) | -21.58% | associated expenditures. Favorable |
| 411490 Fed Aid - TANF FFFS | (27,978,794) | (8,994,699) | (9,235,744) | 241,046 | 102.68% | (18,743,050) | 33.01% | Federal revenue adjustments and higher |
| 411500 FA-Medical Asst | 1,077,126 | 269,282 | 411,320 | (142,039) | 152.75% | 665,806 | 38.19% | reimbursements earned in the first |
| 411510 FA-Intrdep Agr ECDSS | (1,77,908) | (18,727) | (17,263) | (1,464) | 92.18% | (57,645) | 23.05% | quarter for some accounts has a |
| 411520 FA-Family Assistance | (2,268,947) | (567,237) | (1,081,904) | 514,667 | 190.73% | (1,187,043) | 47.68% | positive impact on this revenue category. |
| 411540 FA-fr Soc Serv Admin | (32,830,473) | (11,407,618) | (12,257,148) | 849,530 | 107.45% | (20,573,325) | 37.33% | |

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|-----------------------------|----------------------|--------------------------------|--------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|---|
| 411550 FA-Soc Serv Adm A-87 | (737,212) | (184,303) | (121,351) | (62,952) | 65.84% | (615,861) | 16.46% | |
| 411570 FA-Fd Stmp Prog Adm | (9,110,002) | (2,187,241) | (2,444,299) | 257,058 | 111.75% | (6,665,703) | 26.83% | |
| 411580 FA-50% Alloc-Fset | (2,059,097) | (514,774) | (397,798) | (116,976) | 77.28% | (1,661,299) | 19.32% | |
| 411590 FA-H E A P | (3,521,802) | (880,451) | (409,040) | (471,411) | 46.46% | (3,112,762) | 11.61% | |
| 411610 FA-Serv/Recipients | (3,196,292) | (2,099,073) | (2,547,354) | 448,281 | 121.36% | (648,938) | 79.70% | |
| 411640 Fed Aid - Day Care | (21,577,549) | (5,394,387) | (5,095,178) | (299,209) | 94.45% | (16,482,371) | 23.61% | |
| 411650 FA-TANF F/C FlipFlop | (11,226,528) | (2,806,632) | (2,147,974) | (658,658) | 76.53% | (9,078,554) | 19.13% | |
| 411660 FATANF EAF Flip-Flop | (3,180,902) | (795,226) | (822,049) | 26,824 | 103.37% | (2,358,853) | 25.84% | |
| 411670 FA-Refugee&Entrants | (56,000) | (14,000) | (21,556) | 7,556 | 153.97% | (34,444) | 38.49% | |
| 411680 FA-CWS Foster Care | (16,692,248) | (4,173,062) | (4,023,199) | (149,863) | 96.41% | (12,669,049) | 24.10% | |
| 411690 FA-IV-D Incentives | (107,975) | (26,994) | (107,850) | 80,856 | 399.54% | (125) | 99.88% | |
| 411700 FA-TANF Safety Net | (778,071) | (194,518) | (167,158) | (27,360) | 85.93% | (610,913) | 21.48% | |
| 411780 Fed Aid-Medicaid Adm | (59,323) | (14,831) | (13,581) | (1,250) | 91.57% | (45,742) | 22.89% | |
| 412000 FA-School Lunch Prog | (221,238) | (55,310) | (27,332) | (27,978) | 49.42% | (193,906) | 12.35% | |
| 414000 Federal Aid | - | - | (166,137) | 166,137 | | 166,137 | | |
| 414010 Federal Aid - Other | (44,707) | (11,177) | - | (11,177) | 0.00% | (44,707) | 0.00% | At the end of the first quarter, or 25% of the year, the County has received 29.41% of Federal revenue. |
| 414020 Misc Federal Aid | (7,333) | (1,833) | (3,947) | 2,114 | 215.29% | (3,386) | 53.82% | |
| 414100 Hlt Ins Part D Sub | (1,800,000) | (450,000) | - | (450,000) | 0.00% | (1,800,000) | 0.00% | |
| *** Federal Revenue | (142,595,513) | (42,058,619) | (41,930,540) | (128,079) | 99.70% | (100,664,973) | 29.41% | |
| 405000 State Aid Fr Da Sal | (55,557) | (13,889) | (2,500) | (11,389) | 18.00% | (53,057) | 4.50% | |
| 405010 SA-Bd&Cc-PubGoodPool | (1,600,000) | (400,000) | (400,000) | - | 100.00% | (1,200,000) | 25.00% | |
| 405140 STAR Program | (30,000) | (7,500) | - | (7,500) | 0.00% | (30,000) | 0.00% | |
| 405170 SA-Crt Fac Incen Aid | (2,388,000) | (597,000) | (422,928) | (174,072) | 70.84% | (1,965,072) | 17.71% | |
| 405180 SA-Art VI-Med Exam | (749,585) | (187,396) | (187,395) | (1) | 100.00% | (562,190) | 25.00% | |
| 405190 St Aid - Oct Testing | (36,500) | (9,125) | (9,449) | 324 | 103.55% | (27,051) | 25.89% | |
| 405200 St Aid - 55A Reimb | (3,000) | (750) | - | (750) | 0.00% | (3,000) | 0.00% | |
| 405210 SA Indigent Defense | (1,800,000) | - | - | - | | (1,800,000) | 0.00% | |
| 405500 SA-Ed Of Hand Child | (28,924,953) | (7,115,538) | (7,150,140) | 34,602 | 100.49% | (21,774,813) | 24.72% | <u>State Aid</u> |
| 405520 SA-NYS DOH E-1 Serv | (3,879,470) | (969,868) | (930,839) | (39,029) | 95.98% | (2,948,631) | 23.99% | Formula driven State Aid which appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures. |
| 405530 SA-Admin Costs-Hncp | (419,832) | (104,958) | (410,850) | 305,892 | 391.44% | (8,982) | 97.86% | |
| 405540 SA-Art VI-P H Work | (1,868,245) | (467,061) | (279,977) | (187,084) | 59.94% | (1,588,268) | 14.99% | |
| 405560 SA-NYS DOH E-I Admin | (653,384) | (163,346) | (163,346) | - | 100.00% | (490,038) | 25.00% | |
| 406000 SA-Fr Prob Serv | (1,479,100) | (369,775) | (432,092) | 62,317 | 116.85% | (1,047,008) | 29.21% | |
| 406010 SA-Fr Nav Law Enforc | (73,500) | (18,375) | - | (18,375) | 0.00% | (73,500) | 0.00% | |
| 406020 SA-Snomob Lw Enforc | (11,500) | (2,875) | - | (2,875) | 0.00% | (11,500) | 0.00% | |
| 406500 Refugee Hlth Assment | (132,975) | (33,244) | (8,058) | (25,186) | 24.24% | (124,917) | 6.06% | |
| 406550 Emerg Med Training | (451,030) | (112,758) | (90,206) | (22,552) | 80.00% | (360,824) | 20.00% | |
| 406560 SA-Art VI-PubHlthLab | (1,885,723) | (471,431) | (471,431) | 0 | 100.00% | (1,414,292) | 25.00% | |
| 406810 Foren Mntl Health Sr | (1,302,909) | (325,727) | (328,569) | 2,841 | 100.87% | (974,340) | 25.22% | |
| 406830 SA-Mental Health II | (35,029,886) | (8,757,472) | (7,846,068) | (911,403) | 89.59% | (27,183,818) | 22.40% | |

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|-----------------------------|------------------------|--|----------------------------------|--|--|--|--|---|
| 406860 OASAS State Aid | (1,200,000) | (300,000) | (67,200) | (232,800) | 22.40% | (1,132,800) | 5.60% | |
| 406880 OMR/DD State Aid | - | - | 3,218 | (3,218) | | (3,218) | | |
| 406890 Handpd Park Surch | (24,000) | (6,000) | (3,420) | (2,580) | 57.00% | (20,580) | 14.25% | |
| 407490 SA-Local Admin Fund | (14,506,850) | (4,626,713) | (5,301,152) | 674,440 | 114.58% | (9,205,698) | 36.54% | |
| 407500 SA-Med Assist | 1,350,918 | 337,730 | 214,269 | 123,461 | 63.44% | 1,136,649 | 15.86% | |
| 407510 SA-Spec Need Adult | (2,310) | (578) | - | (578) | 0.00% | (2,310) | 0.00% | |
| 407520 SA-Family Assistance | (8,323,330) | (2,080,833) | (1,988,826) | (92,007) | 95.58% | (6,334,504) | 23.89% | |
| 407540 SA- Soc Serv Admin | (27,083,999) | (6,771,000) | (7,023,022) | 252,022 | 103.72% | (20,060,977) | 25.93% | |
| 407570 SA-Sch Fd Prog | (7,000) | (1,750) | (606) | (1,144) | 34.63% | (6,394) | 8.66% | |
| 407580 SA-Sch Breakfst Prog | (2,000) | (500) | - | (500) | 0.00% | (2,000) | 0.00% | |
| 407590 SA-School Lunch Prog | (1,000) | (250) | - | (250) | 0.00% | (1,000) | 0.00% | |
| 407600 SA-Sec Det/Oth Co/St | (1,785,924) | (446,481) | (433,583) | (12,898) | 97.11% | (1,352,341) | 24.28% | |
| 407610 SA-Sec/Non-SecLocYth | (4,474,418) | (1,118,605) | (1,118,605) | 1 | 100.00% | (3,355,813) | 25.00% | |
| 407630 SA-Safety Net Assist | (17,210,269) | (4,302,567) | (3,729,160) | (573,407) | 86.67% | (13,481,109) | 21.67% | |
| 407640 SA-Emrg Assist/Adult | (268,120) | (67,030) | (56,388) | (10,642) | 84.12% | (211,732) | 21.03% | |
| 407650 SA-CWS Foster Care | (20,168,832) | (5,042,208) | (5,907,562) | 865,354 | 117.16% | (14,261,270) | 29.29% | |
| 407670 SAEAF Prev Purch Srv | (2,537,483) | (634,371) | (145,802) | (488,569) | 22.98% | (2,391,681) | 5.75% | |
| 407680 SA-Serv Fr Recipnts | (12,836,805) | (2,209,201) | (1,506,444) | (702,757) | 68.19% | (11,330,361) | 11.74% | |
| 407720 SAHndcp Ch Local Mnt | (265,643) | (66,411) | (72,560) | 6,149 | 109.26% | (193,083) | 27.31% | |
| 407730 State Aid - Burials | (35,000) | (8,750) | (8,662) | (89) | 98.99% | (26,339) | 24.75% | |
| 407740 SA-Vetrns Serv Agens | (22,500) | (5,625) | - | (5,625) | 0.00% | (22,500) | 0.00% | |
| 407780 State Aid - Day Care | (5,286,137) | (1,321,534) | (1,305,140) | (16,394) | 98.76% | (3,980,997) | 24.69% | |
| 408000 SA-Youth Progs | (100,000) | (25,000) | (25,000) | - | 100.00% | (75,000) | 25.00% | |
| 408010 Youth-Advance Prog | (30,000) | (7,500) | (3,786) | (3,714) | 50.49% | (26,214) | 12.62% | |
| 408020 Youth-Reimb Programs | (542,727) | (135,682) | (110,462) | (25,220) | 81.41% | (432,265) | 20.35% | |
| 408030 Yth-Runaway Adv Prog | (63,702) | (15,926) | (15,925) | (0) | 100.00% | (47,777) | 25.00% | |
| 408040 Yth-Runway Reim Prog | (108,791) | (27,198) | (21,731) | (5,467) | 79.90% | (87,060) | 19.97% | |
| 408050 Yth-Homeles Adv Prog | (15,405) | (3,851) | (3,851) | (0) | 100.00% | (11,554) | 25.00% | |
| 408060 Yth-Homeles Reim Pro | (248,529) | (62,132) | (62,132) | (0) | 100.00% | (186,397) | 25.00% | |
| 408150 SA-Member Libraries | (61,200) | (15,300) | - | (15,300) | 0.00% | (61,200) | 0.00% | |
| 408530 SA-Crim Justice Prog | (563,470) | (140,868) | (247,718) | 106,850 | 175.85% | (315,752) | 43.96% | |
| 409000 State Aid Revenues | (248,459) | (62,115) | (42,359) | (19,756) | 68.19% | (206,100) | 17.05% | |
| 409010 State Aid - Other | (88,250) | (22,063) | (151,720) | 129,658 | 687.68% | 63,470 | 171.92% | At the end of the first quarter, or 25% of the year, the County has received 24.19% of State revenue. |
| 409020 SA-Misc | (5,000) | (1,250) | - | (1,250) | 0.00% | (5,000) | 0.00% | |
| 409030 SA-Main-Lieu of Rent | (284,531) | (71,133) | (71,132) | (1) | 100.00% | (213,399) | 25.00% | |
| *** State Revenue | (199,825,915) | (49,390,779) | (48,340,308) | (1,050,470) | 97.87% | (151,485,607) | 24.19% | |
| **** County Revenue | (1,274,884,723) | (480,628,192) | (481,720,735) | 1,092,543 | 100.23% | (793,163,988) | 37.79% | |

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|--------------------------------------|--------------------|--------------------------------|--------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|---|
| Expense | | | | | | | | |
| 500000 Full Time - Salaries | 179,839,274 | 43,826,150 | 39,735,971 | 4,090,179 | 90.67% | 140,103,303 | 22.10% | |
| 500010 Part Time - Wages | 3,665,867 | 740,569 | 573,419 | 167,150 | 77.43% | 3,092,448 | 15.64% | After 25% of the year, the County has spent 21.89% of budgeted salaries. |
| 500020 Regular PT - Wages | 2,418,449 | 493,793 | 519,846 | (26,054) | 105.28% | 1,898,603 | 21.50% | |
| 500030 Seasonal Emp. Wages | 895,026 | 72,059 | 62,237 | 9,821 | 86.37% | 832,789 | 6.95% | |
| ** Salaries | 186,818,616 | 45,132,571 | 40,891,474 | 4,241,097 | 90.60% | 145,927,142 | 21.89% | |
| 500300 Shift Differential | 1,040,503 | 229,192 | 218,467 | 10,725 | 95.32% | 822,036 | 21.00% | |
| 500320 Uniform Allowance | 652,000 | 315 | 315 | - | 100.00% | 651,685 | 0.05% | |
| 500330 Holiday Worked | 1,539,498 | 424,695 | 379,430 | 45,265 | 89.34% | 1,160,068 | 24.65% | |
| 500340 Line-up Pay | 1,754,128 | 342,743 | 322,730 | 20,014 | 94.16% | 1,431,398 | 18.40% | |
| 500350 Other Employee Pymts | 462,160 | 190,602 | 178,743 | 11,859 | 93.78% | 283,417 | 38.68% | Increased overtime mainly in Jail Management contribute to the negative variance in this account. |
| 501000 Overtime | 10,871,322 | 2,630,513 | 4,120,547 | (1,490,034) | 156.64% | 6,750,775 | 37.90% | |
| ** Non-Salaries | 16,319,611 | 3,818,060 | 5,220,232 | (1,402,171) | 136.72% | 11,099,379 | 31.99% | |
| 502000 Fringe Benefits | 92,801,216 | 23,491,706 | 1,051 | 23,490,655 | 0.00% | 92,800,165 | 0.00% | |
| 502010 Employer FICA | - | - | 2,842,159 | (2,842,159) | | (2,842,159) | | |
| 502020 Empler FICA-Medicare | - | - | 664,700 | (664,700) | | (664,700) | | |
| 502030 Employee Health Ins | - | - | 6,390,530 | (6,390,530) | | (6,390,530) | | |
| 502040 Dental Plan | - | - | 451,000 | (451,000) | | (451,000) | | |
| 502050 Worker's Compensation | 10,781,787 | 2,717,334 | 4,126,226 | (1,408,892) | 151.85% | 6,655,561 | 38.27% | |
| 502060 Unemployment Ins | - | - | 77,020 | (77,020) | | (77,020) | | |
| 502070 Hosp & Med-Retirees' | - | - | 4,088,521 | (4,088,521) | | (4,088,521) | | |
| 502090 Hlth Ins Waiver | - | - | 103,231 | (103,231) | | (103,231) | | |
| 502100 Retirement | - | - | 6,495,525 | (6,495,525) | | (6,495,525) | | |
| 502130 Wkrs Cmp Otr Fd Reim | (10,705,500) | (2,641,047) | (2,193,794) | (447,253) | 83.07% | (8,511,706) | 20.49% | |
| 502140 3rd Party Recoveries | - | - | (130,596) | 130,596 | | 130,596 | | |
| ** Fringe Benefits | 92,877,503 | 23,567,993 | 22,915,573 | 652,420 | 97.23% | 69,961,930 | 24.67% | |
| 504990 Reductions Per Srv | (4,300,000) | (1,060,810) | - | (1,060,810) | 0.00% | (4,300,000) | 0.00% | |
| ** Countywide Adjustments | (4,300,000) | (1,060,810) | - | (1,060,810) | 0.00% | (4,300,000) | 0.00% | |
| *** Personnel Related Expense | 291,715,730 | 71,457,814 | 69,027,279 | 2,430,535 | 96.60% | 222,688,451 | 23.66% | |
| 505000 Office Supplies | 1,227,038 | 263,065 | 185,729 | 77,337 | 70.60% | 1,041,310 | 15.14% | |
| 505200 Clothing Supplies | 459,267 | 123,373 | 100,678 | 22,695 | 81.60% | 358,589 | 21.92% | |
| 505400 Food & Kitchen Supp | 1,783,901 | 356,012 | 346,697 | 9,315 | 97.38% | 1,437,204 | 19.43% | |
| 505600 Auto Tr & Hvy Eq Sup | 1,950,170 | 502,947 | 532,672 | (29,725) | 105.91% | 1,417,498 | 27.31% | |
| 505800 Medical & Hlth Supp | 2,547,481 | 459,682 | 435,008 | 24,674 | 94.63% | 2,112,473 | 17.08% | |
| 506200 Maintenance & Repair | 1,908,793 | 270,428 | 172,132 | 98,296 | 63.65% | 1,736,661 | 9.02% | |
| 506400 Highway Supplies | 500 | 125 | - | 125 | 0.00% | 500 | 0.00% | |
| ** Supplies and Repairs | 9,877,150 | 1,975,633 | 1,772,916 | 202,718 | 89.74% | 8,104,235 | 17.95% | |
| 555000 General Liability | 5,544,446 | 334,000 | 153 | 333,847 | 0.05% | 5,544,293 | 0.00% | |
| 555010 Settlmnts/Jdgmnts-Lit | - | - | 91,001 | (91,001) | | (91,001) | | |
| 555020 Travel & Mileage-Lit | - | - | 214 | (214) | | (214) | | |

**2008 First Quarter Budget Monitoring Report
Detail by Account Type**

| Commitment Type | Annual Budget | Period Budget January-March | Actuals January-March | Period Available Budget | % of Period Budget Consumed | Annual Available Budget | % of Annual Budget Consumed | Comments/Key Items |
|------------------------------|---------------|--------------------------------|--------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|--------------------|
| 555030 Litig & Rel Disburs. | - | - | 52,521 | (52,521) | | (52,521) | | |
| 555050 Insurance Premiums | - | - | 182,570 | (182,570) | | (182,570) | | |
| * Risk Retention | 5,544,446 | 334,000 | 326,458 | 7,542 | 97.74% | 5,217,988 | 5.89% | |
| 510000 Local Mileage Reimb | 826,127 | 186,532 | 167,440 | 19,091 | 89.77% | 658,687 | 20.27% | |
| 510100 Out Of Area Travel | 202,203 | 22,182 | 16,201 | 5,982 | 73.03% | 186,003 | 8.01% | |
| 510200 Training And Educat | 421,534 | 37,990 | 68,572 | (30,581) | 180.50% | 352,962 | 16.27% | |
| 511000 Control Board Expense | 700,000 | 175,000 | 122,226 | 52,774 | 69.84% | 577,774 | 17.46% | |
| 515000 Utility Charges | 2,374,873 | 493,990 | 478,056 | 15,935 | 96.77% | 1,896,817 | 20.13% | |
| 516040 DSS Trng & Edu Pro | 3,658,683 | 595,720 | 570,904 | 24,817 | 95.83% | 3,087,779 | 15.60% | |
| 520000 Municipal Assoc Fees | 90,000 | 52,425 | 52,425 | - | 100.00% | 37,575 | 58.25% | |
| 520010 Tx&Asses-Co Ownd Pr | 1,000 | 250 | - | 250 | 0.00% | 1,000 | 0.00% | |
| 530010 Chargebacks | 1,032,982 | 258,246 | 459,399 | (201,154) | 177.89% | 573,583 | 44.47% | |
| 530030 Pivot Wage Subsidies | 4,096,854 | 748,208 | 407,234 | 340,973 | 54.43% | 3,689,619 | 9.94% | |
| 545000 Rental Charges | 5,491,956 | 1,209,726 | 1,444,242 | (234,516) | 119.39% | 4,047,714 | 26.30% | |
| 598900 County Contingency | 1,683,773 | 420,943 | - | 420,943 | 0.00% | 1,683,773 | 0.00% | |
| 598910 Resv Park Improve | 300,000 | - | - | - | | 300,000 | 0.00% | |
| 530000 Other Expenses | 4,937,915 | 1,108,678 | 1,041,642 | 67,036 | 93.95% | 3,896,273 | 21.09% | |
| ** Other | 31,362,346 | 5,643,891 | 5,154,800 | 489,091 | 91.33% | 26,207,546 | 16.44% | |
| 516000 Cnt Prmts-Non-Pro Sub | 10,993,035 | 33,500 | - | 33,500 | 0.00% | 10,993,035 | 0.00% | |
| 516010 Cnt Prmts-Non Pro Pur | 64,162,920 | 21,618,608 | 21,453,992 | 164,616 | 99.24% | 42,708,927 | 33.44% | |
| 516020 Pro Ser Cnt And Fees | 14,166,068 | 2,585,964 | 2,346,234 | 239,730 | 90.73% | 11,819,833 | 16.56% | |
| 516030 Maintenance Contracts | 3,457,537 | 519,596 | 331,951 | 187,645 | 63.89% | 3,125,586 | 9.60% | |
| 516060 Sales Tax Loc Gov 3% | 262,661,933 | 76,905,635 | 76,905,636 | (0) | 100.00% | 185,756,297 | 29.28% | |
| 516070 Sales Tax Loc Gov 1% | 12,500,000 | 12,500,000 | 12,500,000 | - | 100.00% | - | 100.00% | |
| 516050 Dept Payments-ECMCC | 14,720,939 | 7,422,549 | 7,105,849 | 316,700 | 95.73% | 7,615,090 | 48.27% | |
| 516601 Legal Aid Bureau InD | 2,759,206 | - | - | - | | 2,759,206 | 0.00% | |
| 516602 EC Bar Assn. In Def | 7,172,002 | - | - | - | | 7,172,002 | 0.00% | |
| 520020 Co Res Enrl Comm Col | 3,718,939 | 41,135 | 41,061 | 74 | 99.82% | 3,677,878 | 1.10% | |
| 520030 NFTA-Share Sales Tax | 16,913,498 | 4,812,206 | 4,812,206 | (0) | 100.00% | 12,101,292 | 28.45% | |
| 520040 Curr Pymts Mass Tran | 3,657,200 | 914,300 | 914,300 | - | 100.00% | 2,742,900 | 25.00% | |
| 520070 Buffalo Bills Maint | 4,012,252 | 1,245,846 | 1,227,096 | 18,750 | 98.49% | 2,785,156 | 30.58% | |
| ** Contractual | 420,895,528 | 128,599,339 | 127,638,326 | 961,013 | 99.25% | 293,257,202 | 30.33% | |
| 561410 Lab & Tech Eq | 1,884,125 | 207,453 | 131,209 | 76,243 | 63.25% | 1,752,915 | 6.96% | |
| 561420 Office Furn & Fixt | 243,085 | 43,563 | (1,634) | 45,198 | -3.75% | 244,719 | -0.67% | |
| 561430 Bldg Grs & Hvy Eq | 41,000 | 10,250 | 1,104 | 9,146 | 10.77% | 39,896 | 2.69% | |
| 561440 Motor Vehicles | 998,713 | 159,401 | 133,286 | 26,115 | 83.62% | 865,427 | 13.35% | |
| ** Equipment | 3,166,922 | 420,668 | 263,966 | 156,702 | 62.75% | 2,902,957 | 8.34% | |
| 559000 County Share - Grants | 4,227,951 | 447,028 | 367,437 | 79,591 | 82.20% | 3,860,514 | 8.69% | |
| 570000 InterFund Trans-Subs | 1,600,000 | - | - | - | | 1,600,000 | 0.00% | |
| 570020 Interfund - Road | 5,957,302 | - | - | - | | 5,957,302 | 0.00% | |

**2008 First Quarter Budget Monitoring Report
Detail by Account Type**

| Commitment Type | Annual Budget | Period Budget January-March | Actuals January-March | Period Available Budget | % of Period Budget Consumed | Annual Available Budget | % of Annual Budget Consumed | Comments/Key Items |
|------------------------------|---------------|--------------------------------|--------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|--------------------|
| 570030 Interfund-ECC | 15,420,778 | - | - | - | | 15,420,778 | 0.00% | |
| 575040 I/F Expense-Utility | 5,261,070 | 985,268 | 942,822 | 42,445 | 95.69% | 4,318,248 | 17.92% | |
| * Interfund Expense | 32,467,101 | 1,432,295 | 1,310,259 | 122,036 | 91.48% | 31,156,842 | 4.04% | |
| 910600 ID Purchasing Srv | - | - | - | - | | - | | |
| 911200 ID Comptroller's Srv | - | - | - | - | | - | | |
| 911400 ID District Atty Srv | - | - | - | - | | - | | |
| 911490 ID DA Grant Srv | 40,500 | 10,125 | 4,595 | 5,530 | 45.38% | 35,905 | 11.35% | |
| 911500 ID Sheriff Div. Srvs | - | - | - | - | | - | | |
| 911630 ID Correctional Fac | - | - | - | - | | - | | |
| 912000 ID DSS Service | (108,295) | (27,074) | - | (27,074) | 0.00% | (108,295) | 0.00% | |
| 912210 ID Public Works Srv | - | - | - | - | | - | | |
| 912220 ID Build&Grounds Srv | - | - | - | - | | - | | |
| 912300 ID Highways Services | 1,450 | 363 | - | 363 | 0.00% | 1,450 | 0.00% | |
| 912400 ID Mental Health Srv | - | - | - | - | | - | | |
| 912420 ID Forensic MH Srv | - | - | - | - | | - | | |
| 912490 ID Mntl Hlth Grant | 10,510,778 | 12,500 | 12,500 | - | 100.00% | 10,498,278 | 0.12% | |
| 912520 ID Youth Deten Srvs | - | - | - | - | | - | | |
| 912530 ID Youth Bureau Srvs | - | - | - | - | | - | | |
| 912539 ID Youth Bur Grt Srv | 14,217 | 3,554 | - | 3,554 | 0.00% | 14,217 | 0.00% | |
| 912600 ID Probation Services | - | - | - | - | | - | | |
| 912700 ID Health Services | (199,034) | (49,759) | (38,465) | (11,293) | 77.30% | (160,569) | 19.33% | |
| 912720 ID Health EMS Srv | (6,787) | (1,697) | - | (1,697) | 0.00% | (6,787) | 0.00% | |
| 912730 ID Health Lab Srv | (169,979) | (42,495) | (19,430) | (23,064) | 45.72% | (150,549) | 11.43% | |
| 913000 ID Veterans Services | - | - | - | - | | - | | |
| 914000 ID CW Accts Budget | (209,059) | (52,265) | - | (52,265) | 0.00% | (209,059) | 0.00% | |
| 916000 ID County Attny Srv | (61,612) | (15,403) | - | (15,403) | 0.00% | (61,612) | 0.00% | |
| 916200 ID Env & Plan Srv | (45,547) | (11,387) | (11,387) | (0) | 100.00% | (34,160) | 25.00% | |
| 916300 ID Senior Services | (272,906) | (68,227) | - | (68,227) | 0.00% | (272,906) | 0.00% | |
| 916390 ID Senior Srvs Grant | (15,688) | (3,922) | - | (3,922) | 0.00% | (15,688) | 0.00% | |
| 916440 ID Buffalo Park Srvs | - | - | - | - | | - | | |
| 916500 ID CPS Services | (1,990,000) | (497,500) | (497,503) | 3 | 100.00% | (1,492,497) | 25.00% | |
| 916700 ID Emergency Services | (100,098) | (25,025) | - | (25,025) | 0.00% | (100,098) | 0.00% | |
| 942000 ID Library Services | 299,441 | 74,860 | - | 74,860 | 0.00% | 299,441 | 0.00% | |
| 980000 ID DISS Services | (1,589,327) | (398,082) | (451,692) | 53,610 | 113.47% | (1,137,635) | 28.42% | |
| * Interdepartmental Billings | 6,098,054 | (1,091,431) | (1,001,382) | (90,049) | 91.75% | 7,099,436 | -16.42% | |
| ** Allocations | 38,565,155 | 340,864 | 308,877 | 31,987 | 90.62% | 38,256,278 | 0.80% | |
| 525000 MMIS-Medicaid Loc Sh | 191,222,362 | 46,813,167 | 46,813,167 | (0) | 100.00% | 144,409,195 | 24.48% | |
| 525010 IGT Expense | - | - | - | - | | - | | |
| 525030 MA - Gross Loc Pymts | 7,259,467 | 1,814,867 | 1,804,757 | 10,110 | 99.44% | 5,454,710 | 24.86% | |
| 525040 Family Assistance-FA | 34,469,834 | 8,624,209 | 8,446,715 | 177,493 | 97.94% | 26,023,119 | 24.50% | |

**2008 First Quarter Budget Monitoring Report
Detail by Account Type**

| Commitment Type | Annual Budget | Period Budget January-March | Actuals January-March | Period Available Budget | % of Period Budget Consumed | Annual Available Budget | % of Annual Budget Consumed | Comments/Key Items |
|--|----------------------|--|----------------------------------|--|--|--|--|--|
| 525050 CWS - Foster Care | 61,027,176 | 14,656,794 | 14,062,584 | 594,210 | 95.95% | 46,964,592 | 23.04% | |
| 525060 Safety Net Assist | 39,051,277 | 9,762,819 | 8,984,144 | 778,676 | 92.02% | 30,067,133 | 23.01% | |
| 525070 Emer Assist To Adlts | 540,000 | 135,000 | 125,517 | 9,483 | 92.98% | 414,483 | 23.24% | |
| 525080 Ed Handicapped Child | 573,200 | 143,300 | 153,835 | (10,535) | 107.35% | 419,365 | 26.84% | |
| 525090 Child Care - DSS | 29,894,450 | 7,473,613 | 7,294,002 | 179,611 | 97.60% | 22,600,448 | 24.40% | |
| 525100 Housekeeping - DSS | 86,486 | 21,622 | 1,154 | 20,467 | 5.34% | 85,332 | 1.33% | |
| 525110 Home Dlvd Meals-DSS | 66,650 | 16,663 | 2,911 | 13,752 | 17.47% | 63,739 | 4.37% | |
| 525120 Adult Special Needs | 2,310 | 578 | - | 578 | 0.00% | 2,310 | 0.00% | <u>Program Specific</u> |
| 525130 State Training Schls | 2,553,261 | 638,315 | 595,757 | 42,558 | 93.33% | 1,957,504 | 23.33% | |
| 525150 DSH Expense | - | - | 2,049,667 | (2,049,667) | | (2,049,667) | | Negative variance due to \$2.05m DSH expense. Savings in other program areas should serve to offset this amount. |
| 528000 Svcs To Hndcd Chldrn | 58,989,318 | 14,511,372 | 14,495,507 | 15,865 | 99.89% | 44,493,811 | 24.57% | |
| 530020 Independent Living | 10,000 | 2,500 | - | 2,500 | 0.00% | 10,000 | 0.00% | |
| ** Program Specific | 425,745,791 | 104,614,816 | 104,829,716 | (214,900) | 100.21% | 320,916,075 | 24.62% | |
| 551200 Interest - RAN | 3,650,000 | - | - | - | | 3,650,000 | 0.00% | |
| 570040 I/F Subsidy Debt Srv | 58,783,359 | 11,915,001 | 11,915,001 | (0) | 100.00% | 46,868,358 | 20.27% | |
| ** Debt Services | 62,433,359 | 11,915,001 | 11,915,001 | (0) | 100.00% | 50,518,358 | 19.08% | |
| *** All Other Operating Expense | 992,046,252 | 253,510,212 | 251,883,601 | 1,626,611 | 99.36% | 740,162,651 | 25.39% | |
| **** County Expense | 1,283,761,982 | 324,968,026 | 320,910,879 | 4,057,147 | 98.75% | 962,851,102 | 25.00% | |
| ***** Net | 8,877,259 | (155,660,166) | (160,809,856) | 5,149,690 | | 169,687,115 | | |