



# COUNTY OF ERIE

**CHRIS COLLINS**  
COUNTY EXECUTIVE

June 30, 2008

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

Dear Honorable Members:

Attached is the Budget Monitoring Report (BMR) for the period ending May 31, 2008. The BMR is designed to give management a monthly measurement tool to determine if actual revenue and expenditures are in line with estimated budgeted amounts for the period. The report indicates a net positive variance for the period of \$6,944,349.

The BMR also helps identify key financial issues facing the County having both a positive or negative impact. The Division of Budget and Management utilizes that information to take appropriate action that will mitigate identified problems and assure proper management and control of the budget.

## SUMMARY OF KEY ITEMS

### 1. Sales Tax Revenue

Year to date sales tax revenue is \$3,710,266 better than budget at the end of May. Going forward, we would expect to see continued growth in this category. However, the full extent of the positive results for the entire year is difficult to project at this time.

### 2. Personnel Related Expense

Total personnel related expense shows a positive variance of \$3,087,270 for the period. Greater than anticipated overtime expense mainly in the Division of Jail Management and the Department of Social Services continue to be a concern. The Division of Budget and Management is taking a closer look at personnel expense and will continue to work with the departments to monitor this issue.

3. Intergovernmental Transfers (IGT expense)

The Department of Social Services has incurred a state and federally mandated payment of \$2,049,667 to the Erie County Medical Center. The payment is determined by federal rules regarding the hospital's service to Medicaid eligible patients. At this time savings in other DSS program areas serves to offset the negative impact of this expense.

OTHER AREAS OF CONCERN

1. Tax Lien Sale

The 2008 Adopted budget included an estimate of earnings from the sale of county tax liens. At this time it appears that the sale will not occur. The revenue loss will be partially offset through greater collection efforts by the county. The remaining negative impact will be offset through the utilization of greater than budgeted sales tax revenue as per legislative resolution.

2. Interest Earnings

Falling interest rates have resulted in lower than budgeted interest earnings for the period by \$665,216.

3. State Reimbursement

The Division of Budget and Management is currently working with county departments to develop clear estimates on the impact of State budget cuts. Much of the calculations are dependent on final allocation levels not yet received from the state. We are beginning to see the impact of an anticipated 2% across the board cut in State aid and will reflect that in year-end projections.

4. Fee, Fines and Charges

An overall negative variance of \$808,568, showing in the Fees, Fines and Charges revenue category, is mainly due to a loss of revenue in two divisions.

The Sheriff's Jail Management Division is currently experience a decrease in the number of State and Federal prisoners housed in the facility. The resulting decrease in reimbursement in the jail facilities to other governments revenue account equals a negative \$585,094. It is anticipated to grow to a negative \$1.2 million by year-end.

The County Clerk's Registrar Division is collecting less revenue than budgeted for both summary page fees in the amount of \$105,135 and recording fees in the amount of \$132,326.

5. Bethlehem Steel Property Tax Settlement

A recent property tax settlement by the City of Lackawanna has resulted in prior years reductions of the taxable assessment for the Bethlehem Steel site. The settlement will require a

refund of property tax by the county of approximately \$1,570,000. The County Attorney's Office has filed an appeal and we are awaiting further court action.

**EFFORTS TO MITIGATE FINANCIAL CONCERNS**

1. The Division of Budget and Management has initiated various financial controls over spending to assure a favorable year end outcome. These efforts include vacancy control and restrictions on spending imposed on various accounts throughout the departments.
2. Management initiatives have also been initiated by the County Executive to review operations and lower expense. These efforts include the implementation of six-sigma and efficiency grant proposals funded by the Erie County Fiscal Stability Authority. Attached is a summary chart which shows the six sigma projects with an estimate of savings to be generated in 2008.

**SUMMARY**

The positive variance indicated in the current BMR indicates that to date the 2008 budget is manageable and balanced. The concerns identified above will be closely monitored and addressed during the course of the year.

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

Sincerely,



Gregory G. Gach  
Director of Budget and Management

Attachment

- c. County Executive Chris Collins  
Elected Officials and Department Heads  
Erie County Fiscal Stability Authority

## 2008 Six Sigma Projects

Department and Six Sigma Project	County Share Savings
<b>Department of Public Works</b>	
<p><b>1) Fleet management (Barn consolidation)</b> The focus of this initiative is to reduce expenses in Fleet, DPW, Parks &amp; Sewers by standardizing equipment, improving sharing practices to reduce equipment rental costs, reducing outsourcing of repairs by maximizing skills existing within County Departments and reducing fuel consumption through preventative maintenance and changing vehicle use practices.</p>	\$300,000
<p><b>2) Building &amp; Grounds Repairs (Overtime)</b> The focus of this initiative is to reduce overtime spent in the DPW Division of Buildings &amp; Grounds. This will be achieved by maximizing work being done by floaters and improved planning for special projects &amp; mandatory testing.</p>	\$100,000
<b>Social Services</b>	
<p><b>3) Decreasing Overtime Utilization</b> The Department of Social Services has spent increasing amounts of overtime due to severe staff shortages coupled with caseload increases in all major program areas. The need to process cases on a timely basis to reduce overtime is the subject of a court stipulation. Overtime will be reduced by streamlining the workflow steps involved in this process.</p>	\$100,000
<p><b>4) Decreasing current Office of Child Support Enforcement (OCSE) backlog</b> A backlog of approximately 8 months currently exists in case establishment and processing in the Office of Child Support Enforcement. Custodial parents are entitled to a fixed percentage of non-custodial (respondent) parental income. This obligation is created in both cases where the custodial parent is in receipt of periodic public assistance cash benefits as well as when there is no public assistance involved. Paternity obligations are established through DNA tests mandated by the State. Hearings are conducted in Family Court in order to establish this obligation, and to provide child support payments to custodial parents based on court order. Payments for many cases are made through wage garnishment and payments are issued to custodial parents by New York State. There are many means by which respondents are required to provide for their child support obligation and the establishment and the process of enforcements varies from asset seizure to forfeiture of professional licenses. The processing volume is now beyond the capacity of current staff to address and manage. This project will work to reduce backlog by streamlining workflow.</p>	\$160,000
<b>Parks</b>	
<p><b>5) Management of equipment, repairs, &amp; mechanics utilization</b> This initiative will complement the DPW Fleet consolidation/centralization initiative. Savings will be realized by reducing the repairs and maintenance costs associated with City &amp; County Parks operations and Olmsted obligation. Implementing preventative maintenance of all vehicles will reduce fuel consumption, outsourcing of repairs &amp; capital purchases.</p>	\$95,000
<p><b>6) Improved Resource Allocations within the Parks Dept.</b> Savings will be realized by improving the utilization of seasonal employees and improved planning to allocate resources in areas that will drive revenues.</p>	\$50,000
<b>Department of Mental Health</b>	
<p><b>7) Children's System of Care (SOC)</b> The focus of this initiative is to reduce the amount of bed days Erie County is paying for Juvenile Delinquent and Child Welfare placement of youths in Residential Treatment Centers (RTC). This will be achieved by duplicating the success realized with the PINS population by establishing a standard criteria to be utilized by all portals and maximize the existing community diversion programs. Improved case management will also help to reduce the average length of stay for placements that cannot be avoided.</p>	\$200,000
<p><b>8) Forensic Mental Health Services</b> The goal of this initiative is to reduce County share for bed days of detainees charged with felony offenses that are Court Ordered admissions to State Psychiatric Forensic Inpatient Units under Criminal Procedure Law 730 who are deemed incompetent to stand trial due to their psychiatric instability. This will be achieved by maximizing efforts to identify and stabilize individuals earlier in the process and improved case management to reduce length of stay once the individual is placed.</p>	\$125,000
<b>Total estimated savings for 2008</b>	
<b>\$1,130,000</b>	

**2008 May Budget Monitoring Report  
Summary by Account Type**

Commitment Type	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed
<b>Revenue</b>							
** Property Tax	(204,310,258)	(195,987,348)	(195,922,257)	(65,090)	99.97%	(8,388,001)	95.89%
** Sales Tax	(380,130,538)	(153,725,335)	(157,435,601)	3,710,266	102.41%	(222,694,937)	41.42%
** Sales Tax to Local Govt.	(262,661,933)	(121,453,818)	(121,453,818)	0	100.00%	(141,208,115)	46.24%
** Other Sources	(51,766,540)	(22,012,523)	(24,026,877)	2,014,354	109.15%	(27,739,663)	46.41%
** Fees, Fines or Charges	(33,608,526)	(15,774,207)	(14,965,639)	(808,568)	94.87%	(18,642,887)	44.53%
*** Local Source Revenue	(932,477,795)	(508,953,231)	(513,804,193)	4,850,962	100.95%	(418,673,602)	55.10%
*** Federal Revenue	(142,595,513)	(58,494,595)	(55,846,680)	(2,647,915)	95.47%	(86,748,833)	39.16%
*** State Revenue	(199,873,417)	(82,067,723)	(79,880,617)	(2,187,106)	97.33%	(119,992,800)	39.97%
**** County Revenue	<b>(1,274,946,725)</b>	<b>(649,515,548)</b>	<b>(649,531,490)</b>	<b>15,942</b>	<b>100.00%</b>	<b>(625,415,235)</b>	<b>50.95%</b>
<b>Expense</b>							
** Salaries	186,818,616	75,977,455	69,111,126	6,866,329	90.96%	117,707,490	36.99%
** Non-Salaries	16,346,113	6,273,777	8,549,532	(2,275,754)	136.27%	7,796,581	52.30%
** Fringe Benefits	92,877,503	38,784,137	38,524,871	259,266	99.33%	54,352,633	41.48%
** Countywide Adjustments	(4,300,000)	(1,762,570)	-	(1,762,570)	0.00%	(4,300,000)	0.00%
*** Personnel Related Expense	291,742,232	119,272,799	116,185,528	3,087,270	97.41%	175,556,704	39.82%
** Supplies and Repairs	9,857,500	3,853,228	3,771,255	81,973	97.87%	6,086,246	38.26%
** Other	31,359,396	9,285,968	7,404,840	1,881,128	79.74%	23,954,556	23.61%
** Contractual	420,960,882	188,984,109	188,688,332	295,776	99.84%	232,272,550	44.82%
** Equipment	3,159,668	735,103	567,235	167,868	77.16%	2,592,433	17.95%
** Allocations	38,565,155	20,996,850	21,211,487	(214,637)	101.02%	17,353,668	55.00%
** Program Specific	425,745,791	177,083,911	175,454,883	1,629,028	99.08%	250,290,908	41.21%
** Debt Services	62,433,359	20,248,420	20,248,420	0	100.00%	42,184,939	32.43%
*** All Other Operating Expense	992,081,752	421,187,588	417,346,452	3,841,136	99.09%	574,735,300	42.07%
**** County Expense	1,283,823,984	540,460,387	533,531,980	6,928,407	98.72%	750,292,004	41.56%
***** Net	8,877,259	(109,055,161)	(115,999,510)	6,944,349		124,876,769	

**Note on the BMR:**

The net 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 May Budget Monitoring Report  
Detail by Account Type**

Commitment Type	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
<b>Revenue</b>								
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 Gn/Sale-Tax Acq Prop	(85,000)	(35,417)	-	(35,417)	0.00%	(85,000)	0.00%	
400040 Other Pay/Lieu-Tax	(5,200,000)	(4,775,000)	(4,506,231)	(268,769)	94.37%	(693,769)	86.66%	
400050 Int&Pen on R P Taxes	(4,020,000)	(836,000)	(1,080,730)	244,730	129.27%	(2,939,270)	26.88%	
400060 Omitted Taxes	(30,000)	(12,500)	(3,271)	(9,229)	26.17%	(26,729)	10.90%	
466060 Prop Tax Rev Adjust	(4,646,827)	-	-	-	-	(4,646,827)	0.00%	
** Property Tax	(204,310,258)	(195,987,348)	(195,922,257)	(65,090)	99.97%	(8,388,001)	95.89%	
<u>Sales Tax</u>								
402000 Sales Tax EC Purp	(143,341,565)	(57,967,535)	(59,459,159)	1,491,624	102.57%	(83,882,406)	41.48%	County Share of Sales Tax is higher than budgeted by \$3,710,266. 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)	(54,718,743)	(56,131,870)	1,413,127	102.58%	(79,176,114)	41.48%	
402120 .25% Sales Tax	(33,826,996)	(13,679,686)	(13,948,191)	268,505	101.96%	(19,878,805)	41.23%	
402130 .5% Sales Tax	(67,653,993)	(27,359,371)	(27,896,382)	537,011	101.96%	(39,757,611)	41.23%	
** Sales Tax	(380,130,538)	(153,725,335)	(157,435,601)	3,710,266	102.41%	(222,694,937)	41.42%	
402140 Sales Tax to Loc Gov	(262,661,933)	(121,453,818)	(121,453,818)	0	100.00%	(141,208,115)	46.24%	
** Sales Tax to Local Govt.	(262,661,933)	(121,453,818)	(121,453,818)	0	100.00%	(141,208,115)	46.24%	
402300 Hotel Occupancy Tax	(7,001,000)	(1,085,000)	(934,431)	(150,569)	86.12%	(6,066,569)	13.35%	
402500 Off Track Par-Mu Tax	(596,500)	(248,542)	(389,915)	141,373	156.88%	(206,585)	65.37%	
402510 Video Lottery Aid	(350,000)	-	-	-	-	(350,000)	0.00%	
415010 Post Mortem Tox	(21,250)	(8,854)	(10,522)	1,668	118.84%	(10,728)	49.52%	
415100 Real Estate Tran Tax	(250,000)	(104,167)	(84,958)	(19,209)	81.56%	(165,042)	33.98%	
415160 Mortgage Tax	(438,527)	(182,720)	(182,720)	(0)	100.00%	(255,807)	41.67%	
415500 Prisoner Transport	(24,000)	(10,000)	(12,514)	2,514	125.14%	(11,486)	52.14%	
415620 Commissary Reimb	(157,510)	(65,629)	-	(65,629)	0.00%	(157,510)	0.00%	
415660 DDOP - Probation	(16,795)	(6,998)	(8,939)	1,941	127.74%	(7,856)	53.22%	
416520 Medical Records	-	-	(100)	100	-	100	-	
416540 Insurance	-	-	-	-	-	-	-	
416550 Early Intrv Priv Ins	(685,482)	(285,618)	(275,579)	(10,039)	96.49%	(409,903)	40.20%	
416560 Lab Fees-Other Count	(15,000)	(6,250)	(7,419)	1,169	118.70%	(7,581)	49.46%	
416570 Po Expo Rabies Reimb	(88,000)	(36,667)	(36,667)	0	100.00%	(51,333)	41.67%	
416920 Medicd-Early Interve	(4,624,955)	(1,927,065)	(1,974,512)	47,448	102.46%	(2,650,443)	42.69%	
417050 Donations Sen Srv	-	-	(2,100)	2,100	-	2,100	-	
417500 Repay Em Ast/Adults	(6,660)	(2,775)	(1,605)	(1,170)	57.83%	(5,055)	24.10%	
417510 Repay Medical Asst	(8,630,645)	(3,596,102)	(4,036,514)	440,412	112.25%	(4,594,131)	46.77%	
417520 Repay-Family Assist	(1,141,400)	(475,583)	(638,746)	163,163	134.31%	(502,654)	55.96%	
417530 Repay-CWS FosterCare	(1,050,000)	(437,500)	(497,059)	59,559	113.61%	(552,941)	47.34%	
417540 Repay-St Train Sch	-	-	-	-	-	-	-	
417550 Repay-SafetyNetAsst	(3,684,435)	(1,535,181)	(3,017,655)	1,482,474	196.57%	(666,780)	81.90%	
417560 Repay-Serv For Recip	(85,190)	(35,496)	(91,604)	56,108	258.07%	6,414	107.53%	
417570 Fdstamp Fraud Incent	(28,800)	(12,000)	-	(12,000)	0.00%	(28,800)	0.00%	
417580 Repayments-Hand.Ch.	(41,914)	(17,464)	(22,709)	5,245	130.03%	(19,205)	54.18%	

**2008 May Budget Monitoring Report  
Detail by Account Type**

Commitment Type	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
418000 Recover-Med Asst	-	-	(577,371)	577,371		577,371		
418010 Recover-Fam Assist	-	-	(306)	306		306		
418020 Recovr-SafetyNetAsst	-	-	(115,722)	115,722		115,722		
418030 IV D Admin Repaymnts	(5,200,000)	(2,166,667)	(2,335,316)	168,649	107.78%	(2,864,684)	44.91%	
418070 Dental Program	(812,833)	(338,680)	(330,607)	(8,074)	97.62%	(482,226)	40.67%	
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)	(458,333)	(461,567)	3,234	100.71%	(638,433)	41.96%	
418430 Donated Funds	(1,541,320)	(642,217)	(642,217)	0	100.00%	(899,103)	41.67%	
420020 ECC Cap Cons-Otr Gvt	(95,000)	(39,583)	-	(39,583)	0.00%	(95,000)	0.00%	
420150 O P Sewer District	(3,476)	(1,448)	(3,476)	2,028	240.00%	-	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)	(15,000)	(20)	(14,980)	0.13%	(35,980)	0.06%	
420500 Rent-RI Prop-Concess	(22,265)	(9,277)	(4,739)	(4,538)	51.08%	(17,526)	21.28%	
420520 Rent-RI Prop-Rtw-Eas	(3,000)	(1,250)	(735)	(515)	58.80%	(2,265)	24.50%	
420550 Rent - 663 Kensington	(8,481)	(3,534)	(3,670)	136	103.86%	(4,811)	43.27%	
421550 Forft Crime Proceed	(316,782)	(318,913)	(328,551)	9,638	103.02%	11,768	103.71%	
422000 Copies	(5,100)	(2,125)	(3,343)	1,218	157.30%	(1,757)	65.54%	
422030 Oth Comp For Loss	(100)	(42)	-	(42)	0.00%	(100)	0.00%	
422040 Gas Well Drill Rents	(138,550)	(57,729)	(30,584)	(27,146)	52.98%	(107,966)	22.07%	
423000 Refunds P/Y Expenses	(1,000)	(417)	(3,817)	3,400	915.96%	2,817	381.65%	
445000 Recovery Int - Sid	(335,000)	(139,583)	(180,485)	40,901	129.30%	(154,515)	53.88%	
445030 Int & Earn - Gen Inv	(5,434,000)	(2,264,167)	(1,598,950)	(665,216)	70.62%	(3,835,050)	29.42%	Interest earnings are lower than budgeted due to falling interest rates.
445040 Int & Earn-3Rd Party	(825,000)	(343,750)	(291,291)	(52,459)	84.74%	(533,709)	35.31%	
445050 Int - Retire Asset	-	-	-	-		-		
466000 Misc Receipts	(31,650)	(13,188)	(35,323)	22,136	267.85%	3,673	111.61%	
466220 60% Contribution	(5,000)	(2,083)	-	(2,083)	0.00%	(5,000)	0.00%	
466230 40% Sale Of Tickets	(3,750)	(1,563)	-	(1,563)	0.00%	(3,750)	0.00%	
466260 Intercept-LocalShare	(70,000)	(29,167)	(28,985)	(182)	99.38%	(41,015)	41.41%	
466280 Local Srce - ECMCC	(598,879)	(249,533)	(49,997)	(199,536)	20.04%	(548,882)	8.35%	
466290 Local Srce - Erie Ho	(456,000)	(190,000)	(97,441)	(92,559)	51.28%	(358,559)	21.37%	
466020 Minor Sale - Other	(16,000)	(6,667)	(6,281)	(386)	94.21%	(9,719)	39.25%	
466070 Refunds P/Y Expenses	-	-	(134,022)	134,022		134,022		
466130 Oth Unclass Rev	-	-	(9,384)	9,384		9,384		
466150 Chlamydia Study Forms	(6,000)	(2,500)	(2,547)	47	101.88%	(3,453)	42.45%	
466180 Unanticip P/Y Rev	-	-	(31,866)	31,866		31,866		
466310 Prem On Obl. - RAN	(240,500)	(100,208)	-	(100,208)	0.00%	(240,500)	0.00%	At the end of May, or 41.7% of the year, the County has collected 46.4% of the annual Other Sources revenue budget.
467000 Misc Depart Income	-	-	(26)	26		26		
480020 Sale-Scrap&Exc Mat	(150,000)	(62,500)	(19,182)	(43,318)	30.69%	(130,818)	12.79%	
** Other Sources	(51,766,540)	(22,012,523)	(24,026,877)	2,014,354	109.15%	(27,739,663)	46.41%	
402200 Rev-Bed Tax Receipts	(99,000)	-	-	-		(99,000)	0.00%	
402400 E911 Surcharge	-	-	-	-		-		
406610 HIV Council & Tes	(37,457)	(15,607)	(12,025)	(3,582)	77.05%	(25,432)	32.10%	

**2008 May Budget Monitoring Report  
Detail by Account Type**

<b>Commitment Type</b>	<b>Annual Budget</b>	<b>Period Budget January-May</b>	<b>Actuals January-May</b>	<b>Period Available Budget</b>	<b>% of Period Budget Consumed</b>	<b>Annual Available Budget</b>	<b>% of Annual Budget Consumed</b>	<b>Comments/Key Items</b>
415000 Medical Exam Fees	(259,760)	(108,233)	(104,315)	(3,918)	96.38%	(155,445)	40.16%	
415050 Treasurer Fees	(50,000)	(20,833)	(49,271)	28,438	236.50%	(729)	98.54%	
415110 Court Fees	(340,000)	(141,667)	(159,259)	17,592	112.42%	(180,741)	46.84%	
415120 Small Claims Fees	(1,000)	(417)	(50)	(367)	12.00%	(950)	5.00%	
415130 Auto Fees	(3,100,000)	(1,254,667)	(1,307,084)	52,417	104.18%	(1,792,916)	42.16%	
415140 Comm of Educ Fees	(155,000)	(64,583)	(51,088)	(13,495)	79.10%	(103,912)	32.96%	
415150 Recording Fees	(3,925,000)	(1,562,017)	(1,429,691)	(132,326)	91.53%	(2,495,309)	36.43%	
415170 Summmary Page Fees	(1,875,000)	(775,650)	(670,515)	(105,135)	86.45%	(1,204,485)	35.76%	The Co Clerk Registrar Division is showing significant decreases in fee collection.
415180 Vehicle Use Tax	(5,200,000)	(2,142,667)	(2,173,591)	30,925	101.44%	(3,026,409)	41.80%	
415190 Enhanced Dr Lic Fee	(754,110)	-	-	-	-	(754,110)	0.00%	
415200 Civil Serv Exam Fees	(45,000)	(18,750)	-	(18,750)	0.00%	(45,000)	0.00%	
415210 3rd Party Deduct Fee	(21,000)	(8,750)	(4,000)	(4,750)	45.71%	(17,000)	19.05%	
415510 Civil Proc Fees-Sher	(975,850)	(406,604)	(529,349)	122,745	130.19%	(446,501)	54.24%	
415520 Sheriff Fees	(35,975)	(14,990)	(13,064)	(1,925)	87.16%	(22,911)	36.31%	
415600 Inmate Discip Surch	(4,500)	(1,875)	(597)	(1,278)	31.84%	(3,903)	13.27%	
415605 Drug Testing Charge	(20,000)	(8,333)	(9,568)	1,235	114.82%	(10,432)	47.84%	
415610 Restitution Surcharge	(35,500)	(14,792)	(17,336)	2,544	117.20%	(18,164)	48.83%	
415615 Gen Supervision Fee	-	-	10,392	(10,392)	-	(10,392)	-	
415630 Bail Fee-Alt / Incar	(25,000)	(10,417)	(16,000)	5,583	153.60%	(9,000)	64.00%	
415640 Probation Fees	(510,000)	(212,500)	(166,966)	(45,534)	78.57%	(343,034)	32.74%	
415650 DWI Program	(1,832,409)	(303,504)	(191,792)	(111,712)	63.19%	(1,640,617)	10.47%	
415670 Elec Monitoring Ch	(14,000)	(5,833)	(2,637)	(3,196)	45.21%	(11,363)	18.84%	
415680 Pmt-Home Care Review	(20,000)	(8,333)	(5,313)	(3,020)	63.76%	(14,687)	26.57%	
416010 Pub Water Sup Protec	(14,640)	(6,100)	-	(6,100)	0.00%	(14,640)	0.00%	
416020 Comm Sanitat & Food	(1,050,000)	(437,500)	(400,841)	(36,659)	91.62%	(649,159)	38.18%	
416030 Realty Subdivisions	(13,125)	(5,469)	(11,000)	5,531	201.14%	(2,125)	83.81%	
416040 Individ Sewr Sys Opt	(500,000)	(154,333)	(162,804)	8,471	105.49%	(337,196)	32.56%	
416060 Hepatitis B Vacc Fee	(753)	(314)	-	(314)	0.00%	(753)	0.00%	
416090 Pen & Fines-Health	(13,000)	(5,417)	(4,700)	(717)	86.77%	(8,300)	36.15%	
416110 West Nile Virus Test	(3,000)	(1,250)	-	(1,250)	0.00%	(3,000)	0.00%	
416120 Primary Care Services	(654,047)	(272,520)	(262,223)	(10,297)	96.22%	(391,824)	40.09%	
416140 Ind Wat & Sew Mand	(6,000)	(2,500)	-	(2,500)	0.00%	(6,000)	0.00%	
416160 TB Outreach	(30,480)	(12,700)	(9,435)	(3,265)	74.29%	(21,045)	30.96%	
416170 Med. Indigent Prog.	(49,368)	(20,570)	(19,373)	(1,197)	94.18%	(29,995)	39.24%	
416180 Podiatry	(45,177)	(18,824)	(26,051)	7,228	138.40%	(19,126)	57.67%	
416190 ImmunizationsServices	-	-	-	-	-	-	-	
416580 Training Course Fees	(16,390)	(6,829)	(29,750)	22,921	435.63%	13,360	181.51%	
416590 Tobacco Enforc Fines	(10,000)	(4,167)	(500)	(3,667)	12.00%	(9,500)	5.00%	
416610 Pub Health Lab Fees	(387,533)	(161,472)	(135,674)	(25,798)	84.02%	(251,859)	35.01%	
416620 E.I. Srvc-EPST Pr.	(23,200)	(9,667)	(9,667)	0	100.00%	(13,533)	41.67%	
418040 Inspec Fee Wght/Meas	(139,000)	(57,917)	(54,452)	(3,465)	94.02%	(84,548)	39.17%	
418050 Item Price Waivr Fee	(225,000)	(93,750)	(117,075)	23,325	124.88%	(107,925)	52.03%	



**2008 May Budget Monitoring Report  
Detail by Account Type**

Commitment Type	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
418400 Subpoena Fees	(19,400)	(8,083)	(4,963)	(3,120)	61.40%	(14,437)	25.58%	
418500 Park & Rec Chgs-Camp	(63,500)	(26,458)	(25,896)	(562)	97.87%	(37,604)	40.78%	
418510 Park & Rec Chgs-Shel	(197,000)	(82,083)	(132,552)	50,469	161.48%	(64,448)	67.29%	
418520 Chgs-Park Emp Subsis	(15,084)	(6,285)	(2,789)	(3,496)	44.38%	(12,295)	18.49%	
418540 Golf Chg-Greens Fees	(1,130,942)	(382,112)	(402,378)	20,266	105.30%	(728,564)	35.58%	
418560 Fees -Buffalo Parks	(21,000)	(8,750)	(225)	(8,525)	2.57%	(20,775)	1.07%	
418570 Fees-Buffalo Pools	(30,000)	(12,500)	(7,246)	(5,254)	57.97%	(22,754)	24.15%	
418580 Ice Rink Revenue	(12,000)	(5,000)	(2,000)	(3,000)	40.00%	(10,000)	16.67%	
420000 Tx&Assm Svs-Oth Govt	(150,000)	(150,000)	(165,836)	15,836	110.56%	15,836	110.56%	
420010 Elec Exp Other Govt	(4,768,682)	(4,768,682)	(4,768,682)	-	100.00%	-	100.00%	
420030 Police Svcs-Oth Gvt	(315,750)	(131,563)	(102,457)	(29,106)	77.88%	(213,293)	32.45%	Lower than budgeted income from Sheriff jail space rental to State and Federal prisoners will result in a revenue shortfall.
420040 Jail Facil - Otr Gvs	(3,907,694)	(1,628,206)	(1,043,112)	(585,094)	64.07%	(2,864,582)	26.69%	
420190 Gen Svc-Oth Gov	(30,000)	(12,500)	(7,500)	(5,000)	60.00%	(22,500)	25.00%	
420900 Market Based Revenue	(5,000)	(2,083)	-	(2,083)	0.00%	(5,000)	0.00%	
421000 Pistol Permits	(47,000)	(19,583)	(27,257)	7,674	139.18%	(19,743)	57.99%	
421500 Fines&Forfeited Bail	(20,000)	(8,333)	(5,114)	(3,219)	61.37%	(14,886)	25.57%	
421510 Fines And Penalties	(11,000)	(4,583)	(3,975)	(608)	86.73%	(7,025)	36.14%	At the end of the period, or 41.7% of the year, the County has collected 44.5% of the annual Fees, Fines, or Charges revenue budget.
466010 NSF Check Fees	(3,200)	(1,333)	(2,071)	737	155.29%	(1,129)	64.70%	
466190 Item Pricing Penalty	(345,000)	(143,750)	(114,920)	(28,830)	79.94%	(230,080)	33.31%	
<b>** Fees, Fines or Charges</b>	<b>(33,608,526)</b>	<b>(15,774,207)</b>	<b>(14,965,639)</b>	<b>(808,568)</b>	<b>94.87%</b>	<b>(18,642,887)</b>	<b>44.53%</b>	
<b>*** Local Source Revenue</b>	<b>(932,477,795)</b>	<b>(508,953,231)</b>	<b>(513,804,193)</b>	<b>4,850,962</b>	<b>100.95%</b>	<b>(418,673,602)</b>	<b>55.10%</b>	
405570 ME 50% Fed - Educat	(1,661,607)	(692,336)	(692,336)	(0)	100.00%	(969,271)	41.67%	
410040 HUD Rev.MH-D14.235	(3,459,078)	(1,441,283)	(1,486,448)	45,166	103.13%	(1,972,630)	42.97%	
410070 FA-IV-B Preventive	(1,483,247)	(618,020)	(618,020)	0	100.00%	(865,227)	41.67%	
410080 FA-TANF Admin	1,835,629	764,845	764,854	(9)	100.00%	1,070,775	41.67%	
410120 FA100 % Alloc FSET	(1,074,910)	(447,879)	(25,334)	(422,545)	5.66%	(1,049,576)	2.36%	
410150 SSA-SSI Pri Inc Prg	(36,800)	(15,333)	(14,200)	(1,133)	92.61%	(22,600)	38.59%	
410180 Fed Aid School Brk	(20,000)	(8,333)	(5,610)	(2,724)	67.32%	(14,390)	28.05%	
410200 HUD Rev.MH-D14.238	-	-	-	-	-	-	-	<u>Federal Aid</u>
410500 FA- Civil Defence	(166,000)	(69,167)	(66,422)	(2,744)	96.03%	(99,578)	40.01%	Formula driven Federal aid which appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures.
410520 Fr Ci Bflo Pol Dept	(77,225)	(32,177)	16,668	(48,845)	-51.80%	(93,893)	-21.58%	
411000 M H Fed Medi Sal Sh	-	-	5,000	(5,000)		(5,000)		
411490 Fed Aid - TANF FFFS	(27,978,794)	(13,057,831)	(12,997,100)	(60,731)	99.53%	(14,981,694)	46.45%	
411500 FA-Medical Asst	1,077,126	448,803	935,976	(487,174)	208.55%	141,150	86.90%	
411510 FA-Intrdep Agr ECDSS	(74,908)	(31,212)	(31,212)	0	100.00%	(43,696)	41.67%	
411520 FA-Family Assistance	(2,268,947)	(945,395)	(1,556,236)	610,841	164.61%	(712,711)	68.59%	
411540 FA-fr Soc Serv Admin	(32,830,473)	(11,879,364)	(11,466,241)	(413,123)	96.52%	(21,364,232)	34.93%	
411550 FA-Soc Serv Adm A-87	(737,212)	(307,172)	(204,716)	(102,456)	66.65%	(532,496)	27.77%	
411570 FA-Fd Stmp Prog Adm	(9,110,002)	(3,725,632)	(3,660,659)	(64,973)	98.26%	(5,449,343)	40.18%	
411580 FA-50% Alloc-Fset	(2,059,097)	(857,957)	(833,829)	(24,128)	97.19%	(1,225,268)	40.49%	
411590 FA-H E A P	(3,521,802)	(1,467,418)	(992,234)	(475,184)	67.62%	(2,529,568)	28.17%	
411610 FA-Serv/Recipients	(3,196,292)	(1,631,788)	(1,629,711)	(2,077)	99.87%	(1,566,581)	50.99%	

**2008 May Budget Monitoring Report  
Detail by Account Type**

Commitment Type	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
411640 Fed Aid - Day Care	(21,577,549)	(8,990,645)	(8,476,784)	(513,861)	94.28%	(13,100,765)	39.29%	
411650 FA-TANF F/C FlipFlop	(11,226,528)	(4,677,720)	(3,617,525)	(1,060,195)	77.34%	(7,609,003)	32.22%	
411660 FATANF EAF Flip-Flop	(3,180,902)	(1,325,376)	(1,267,680)	(57,696)	95.65%	(1,913,222)	39.85%	
411670 FA-Refugee&Entrants	(56,000)	(23,333)	(34,138)	10,805	146.31%	(21,862)	60.96%	
411680 FA-CWS Foster Care	(16,692,248)	(6,955,103)	(6,876,152)	(78,951)	98.86%	(9,816,096)	41.19%	
411690 FA-IV-D Incentives	(107,975)	(44,990)	(179,750)	134,760	399.54%	71,775	166.47%	
411700 FA-TANF Safety Net	(778,071)	(324,196)	(250,870)	(73,326)	77.38%	(527,201)	32.24%	
411780 Fed Aid-Medicaid Adm	(59,323)	(24,718)	(25,047)	329	101.33%	(34,276)	42.22%	
412000 FA-School Lunch Prog	(221,238)	(92,183)	(79,674)	(12,509)	86.43%	(141,564)	36.01%	
414000 Federal Aid	-	-	(455,672)	455,672		455,672	#DIV/0!	
414010 Federal Aid - Other	(44,707)	(18,628)	(21,632)	3,004	116.13%	(23,075)	48.39%	
414020 Misc Federal Aid	(7,333)	(3,055)	(3,947)	891	129.17%	(3,386)	53.82%	
414100 Hlt Ins Part D Sub	(1,800,000)	-	-	-		(1,800,000)	0.00%	
<b>*** Federal Revenue</b>	<b>(142,595,513)</b>	<b>(58,494,595)</b>	<b>(55,846,680)</b>	<b>(2,647,915)</b>	<b>95.47%</b>	<b>(86,748,833)</b>	<b>39.16%</b>	
405000 State Aid Fr Da Sal	(55,557)	(23,149)	(2,500)	(20,649)	10.80%	(53,057)	4.50%	
405010 SA-Bd&Cc-PubGoodPool	(1,600,000)	(666,667)	(1,066,667)	400,000	160.00%	(533,333)	66.67%	
405140 STAR Program	(30,000)	(12,500)	-	(12,500)	0.00%	(30,000)	0.00%	
405170 SA-Crt Fac Incen Aid	(2,388,000)	(995,000)	(860,355)	(134,645)	86.47%	(1,527,645)	36.03%	
405180 SA-Art VI-Med Exam	(810,785)	(337,827)	(317,827)	(20,000)	94.08%	(492,958)	39.20%	
405190 St Aid - Oct Testing	(36,500)	(15,208)	(9,449)	(5,759)	62.13%	(27,051)	25.89%	
405200 St Aid - 55A Reimb	(3,000)	(1,250)	-	(1,250)	0.00%	(3,000)	0.00%	
405210 SA Indigent Defense	(1,800,000)	(1,800,000)	(2,221,055)	421,055	123.39%	421,055	123.39%	
405500 SA-Ed Of Hand Child	(28,924,953)	(12,032,780)	(12,088,853)	56,073	100.47%	(16,836,100)	41.79%	
405520 SA-NYS DOH E-1 Serv	(3,879,470)	(1,616,446)	(1,576,250)	(40,196)	97.51%	(2,303,220)	40.63%	
405530 SA-Admin Costs-Hncp	(419,832)	(174,930)	(410,850)	235,920	234.87%	(8,982)	97.86%	
405540 SA-Art VI-P H Work	(1,868,245)	(778,435)	(1,062,878)	284,443	136.54%	(805,367)	56.89%	
405560 SA-NYS DOH E-I Admin	(653,384)	(272,243)	(272,243)	0	100.00%	(381,141)	41.67%	
406000 SA-Fr Prob Serv	(1,479,100)	(616,292)	(832,881)	216,589	135.14%	(646,219)	56.31%	
406010 SA-Fr Nav Law Enforc	(73,500)	(30,625)	225	(30,850)	-0.73%	(73,725)	-0.31%	
406020 SA-Snomob Lw Enforc	(11,500)	(4,792)	-	(4,792)	0.00%	(11,500)	0.00%	
406500 Refugee Hlth Assment	(132,975)	(55,406)	(29,238)	(26,169)	52.77%	(103,737)	21.99%	
406550 Emerg Med Training	(451,030)	(187,929)	(147,929)	(40,000)	78.72%	(303,101)	32.80%	
406560 SA-Art VI-PubHlthLab	(1,885,723)	(785,718)	(765,718)	(20,000)	97.45%	(1,120,005)	40.61%	
406810 Foren Mntl Health Sr	(1,302,909)	(542,879)	(514,036)	(28,843)	94.69%	(788,873)	39.45%	
406830 SA-Mental Health II	(35,029,886)	(13,585,786)	(13,039,206)	(546,579)	95.98%	(21,990,680)	37.22%	
406860 OASAS State Aid	(1,200,000)	(200,000)	(67,200)	(132,800)	33.60%	(1,132,800)	5.60%	
406880 OMR/DD State Aid	-	-	3,218	(3,218)		(3,218)		
406890 Handpd Park Surch	(24,000)	(10,000)	(7,468)	(2,533)	74.68%	(16,533)	31.11%	
407490 SA-Local Admin Fund	(14,506,850)	(7,044,521)	(6,822,828)	(221,693)	96.85%	(7,684,022)	47.03%	
407500 SA-Med Assist	1,350,918	562,883	711,183	(148,301)	126.35%	639,735	52.64%	
407510 SA-Spec Need Adult	(2,310)	(963)	-	(963)	0.00%	(2,310)	0.00%	
407520 SA-Family Assistance	(8,323,330)	(3,468,054)	(3,201,424)	(266,630)	92.31%	(5,121,906)	38.46%	

State Aid  
Formula driven State Aid which appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures. In addition, the county is beginning to see the impact of the 2% decrease in some State Aid accounts resulting from the State Budget process.

**2008 May Budget Monitoring Report  
Detail by Account Type**

<b>Commitment Type</b>	<b>Annual Budget</b>	<b>Period Budget January-May</b>	<b>Actuals January-May</b>	<b>Period Available Budget</b>	<b>% of Period Budget Consumed</b>	<b>Annual Available Budget</b>	<b>% of Annual Budget Consumed</b>	<b>Comments/Key Items</b>
407540 SA- Soc Serv Admin	(27,083,999)	(11,285,000)	(10,747,850)	(537,150)	95.24%	(16,336,149)	39.68%	
407570 SA-Sch Fd Prog	(7,000)	(2,917)	(2,781)	(136)	95.35%	(4,219)	39.73%	
407580 SA-Sch Breakfst Prog	(2,000)	(833)	(499)	(334)	59.88%	(1,501)	24.95%	
407590 SA-School Lunch Prog	(1,000)	(417)	(148)	(269)	35.52%	(852)	14.80%	
407600 SA-Sec Det Other Co	(1,785,924)	(744,135)	(723,804)	(20,331)	97.27%	(1,062,120)	40.53%	
407610 SA-Sec Det Loc Yth	(2,852,518)	(1,188,549)	(1,188,550)	0	100.00%	(1,663,968)	41.67%	
407615 SA-Non-Sec Loc Yth	(1,621,900)	(675,792)	(436,049)	(239,743)	64.52%	(1,185,852)	26.89%	
407630 SA-Safety Net Assist	(17,210,269)	(7,170,945)	(5,789,357)	(1,381,588)	80.73%	(11,420,912)	33.64%	
407640 SA-Emrg Assist/Adult	(268,120)	(111,717)	(138,406)	26,689	123.89%	(129,714)	51.62%	
407650 SA-CWS Foster Care	(20,168,832)	(8,403,680)	(9,438,043)	1,034,363	112.31%	(10,730,789)	46.80%	
407670 SAEAF Prev Purch Srv	(2,537,483)	(137,285)	(126,723)	(10,562)	92.31%	(2,410,760)	4.99%	
407680 SA-Serv Fr Recipnts	(12,836,805)	(4,348,669)	(3,173,080)	(1,175,589)	72.97%	(9,663,725)	24.72%	
407720 SAHndcp Ch Local Mnt	(265,643)	(110,685)	(137,299)	26,614	124.05%	(128,344)	51.69%	
407730 State Aid - Burials	(35,000)	(14,583)	(8,662)	(5,922)	59.39%	(26,339)	24.75%	
407740 SA-Vetrns Serv Agens	(22,500)	(9,375)	-	(9,375)	0.00%	(22,500)	0.00%	
407780 State Aid - Day Care	(5,286,137)	(2,202,557)	(2,265,753)	63,196	102.87%	(3,020,384)	42.86%	
408000 SA-Youth Progs	(100,000)	(41,667)	(41,666)	(1)	100.00%	(58,334)	41.67%	
408010 Youth-Advance Prog	(30,000)	(12,500)	(8,786)	(3,714)	70.29%	(21,214)	29.29%	
408020 Youth-Reimb Programs	(542,727)	(226,136)	(212,828)	(13,308)	94.11%	(329,899)	39.21%	
408030 Yth-Runaway Adv Prog	(63,702)	(26,543)	(26,542)	(0)	100.00%	(37,160)	41.67%	
408040 Yth-Runway Reim Prog	(108,791)	(45,330)	(39,862)	(5,468)	87.94%	(68,929)	36.64%	
408050 Yth-Homeles Adv Prog	(15,405)	(6,419)	(6,418)	(1)	99.99%	(8,987)	41.66%	
408060 Yth-Homeles Reim Pro	(248,529)	(103,554)	(103,553)	(1)	100.00%	(144,976)	41.67%	
408530 SA-Crim Justice Prog	(563,470)	(234,779)	(318,306)	83,527	135.58%	(245,164)	56.49%	
409000 State Aid Revenues	(248,459)	(103,525)	(65,018)	(38,506)	62.80%	(183,441)	26.17%	
409010 State Aid - Other	(88,250)	(36,771)	(159,850)	123,079	434.72%	71,600	181.13%	
409020 SA-Misc	(52,502)	(8,292)	-	(8,292)	0.00%	(52,502)	0.00%	
409030 SA-Main-Lieu of Rent	(284,531)	(118,555)	(118,555)	0	100.00%	(165,976)	41.67%	
<b>*** State Revenue</b>	<b>(199,873,417)</b>	<b>(82,067,723)</b>	<b>(79,880,617)</b>	<b>(2,187,106)</b>	<b>97.33%</b>	<b>(119,992,800)</b>	<b>39.97%</b>	
<b>**** County Revenue</b>	<b>(1,274,946,725)</b>	<b>(649,515,548)</b>	<b>(649,531,490)</b>	<b>15,942</b>	<b>100.00%</b>	<b>(625,415,235)</b>	<b>50.95%</b>	

At the end of the period, or 41.7% of the year, the County has received 39.97% of budgeted State revenue.

**2008 May Budget Monitoring Report  
Detail by Account Type**

Commitment Type	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
<b>Expense</b>								
500000 Full Time - Salaries	179,528,842	73,380,428	66,945,036	6,435,393	91.23%	112,583,806	37.29%	After 41.7% of the year, the County has spent 36.99% of budgeted salaries.
500010 Part Time - Wages	3,654,767	1,349,214	1,044,444	304,770	77.41%	2,610,323	28.58%	
500020 Regular PT - Wages	2,739,981	978,085	999,552	(21,468)	102.19%	1,740,429	36.48%	
500030 Seasonal Emp. Wages	895,026	269,728	122,094	147,633	45.27%	772,932	13.64%	
** Salaries	186,818,616	75,977,455	69,111,126	6,866,329	90.96%	117,707,490	36.99%	
500300 Shift Differential	1,040,503	402,002	425,881	(23,879)	105.94%	614,622	40.93%	Increased overtime mainly in Jail Management and the Department of Social Services contribute to the negative variance in this account.
500320 Uniform Allowance	652,000	315	315	-	100.00%	651,685	0.05%	
500330 Holiday Worked	1,539,498	562,384	519,662	42,722	92.40%	1,019,836	33.76%	
500340 Line-up Pay	1,754,128	649,017	645,220	3,797	99.41%	1,108,908	36.78%	
500350 Other Employee Pymts	462,160	249,118	359,026	(109,909)	144.12%	103,134	77.68%	
501000 Overtime	10,897,824	4,410,941	6,599,427	(2,188,486)	149.61%	4,298,397	60.56%	
** Non-Salaries	16,346,113	6,273,777	8,549,532	(2,275,754)	136.27%	7,796,581	52.30%	
502000 Fringe Benefits	92,801,216	38,707,850	(12,110)	38,719,959	-0.03%	92,813,326	-0.01%	
502010 Employer FICA	-	-	4,794,563	(4,794,563)		(4,794,563)		
502020 Empl'r FICA-Medicare	-	-	1,121,345	(1,121,345)		(1,121,345)		
502030 Employee Health Ins	-	-	11,533,197	(11,533,197)		(11,533,197)		
502040 Dental Plan	-	-	757,464	(757,464)		(757,464)		
502050 Worker's Compensation	10,781,787	4,464,472	8,368,522	(3,904,051)	187.45%	2,413,265	77.62%	
502060 Unemployment Ins	-	-	136,097	(136,097)		(136,097)		
502070 Hosp & Med-Retirees'	-	-	7,065,006	(7,065,006)		(7,065,006)		
502090 Hlth Ins Waiver	-	-	171,563	(171,563)		(171,563)		
502100 Retirement	-	-	9,508,679	(9,508,679)		(9,508,679)		
502130 Wkrs Cmp Otr Fd Reim	(10,705,500)	(4,388,184)	(4,299,271)	(88,914)	97.97%	(6,406,230)	40.16%	
502140 3rd Party Recoveries	-	-	(620,185)	620,185		620,185		
** Fringe Benefits	92,877,503	38,784,137	38,524,871	259,266	99.33%	54,352,633	41.48%	
504990 Reductions Per Srv	(4,300,000)	(1,762,570)	-	(1,762,570)	0.00%	(4,300,000)	0.00%	
** Countywide Adjustments	(4,300,000)	(1,762,570)	-	(1,762,570)	0.00%	(4,300,000)	0.00%	
<b>*** Personnel Related Expense</b>	<b>291,742,232</b>	<b>119,272,799</b>	<b>116,185,528</b>	<b>3,087,270</b>	<b>97.41%</b>	<b>175,556,704</b>	<b>39.82%</b>	
505000 Office Supplies	1,226,788	457,622	328,230	129,391	71.73%	898,558	26.76%	
505200 Clothing Supplies	440,367	166,808	142,195	24,612	85.25%	298,172	32.29%	
505400 Food & Kitchen Supp	1,783,901	681,321	680,467	853	99.87%	1,103,434	38.14%	
505600 Auto Tr & Hvy Eq Sup	1,950,170	857,552	868,947	(11,395)	101.33%	1,081,223	44.56%	
505800 Medical & Hlth Supp	2,547,481	1,040,749	1,129,071	(88,322)	108.49%	1,418,410	44.32%	
506200 Maintenance & Repair	1,908,793	649,176	622,343	26,833	95.87%	1,286,450	32.60%	
** Supplies and Repairs	9,857,500	3,853,228	3,771,255	81,973	97.87%	6,086,246	38.26%	
555000 General Liability	5,544,446	454,000	153	453,847	0.03%	5,544,293	0.00%	
555010 Settlmnts/Jdgmnts-Lit	-	-	155,141	(155,141)		(155,141)		
555020 Travel & Mileage-Lit	-	-	574	(574)		(574)		
555030 Litig & Rel Disburs.	-	-	87,233	(87,233)		(87,233)		
555040 Expert/Cons Fees-Lit	-	-	2	(2)		(2)		
555050 Insurance Premiums	-	-	182,570	(182,570)		(182,570)		

**2008 May Budget Monitoring Report  
Detail by Account Type**

<b>Commitment Type</b>	<b>Annual Budget</b>	<b>Period Budget January-May</b>	<b>Actuals January-May</b>	<b>Period Available Budget</b>	<b>% of Period Budget Consumed</b>	<b>Annual Available Budget</b>	<b>% of Annual Budget Consumed</b>	<b>Comments/Key Items</b>
* Risk Retention	5,544,446	454,000	425,673	28,327	93.76%	5,118,773	7.68%	
510000 Local Mileage Reimb	825,727	324,053	320,160	3,893	98.80%	505,567	38.77%	
510100 Out Of Area Travel	202,903	87,812	27,536	60,275	31.36%	175,367	13.57%	
510200 Training And Educat	421,584	153,565	145,632	7,934	94.83%	275,952	34.54%	
511000 Control Board Expense	700,000	291,667	187,181	104,486	64.18%	512,819	26.74%	
515000 Utility Charges	2,374,873	774,409	704,857	69,552	91.02%	1,670,016	29.68%	
516040 DSS Trng & Edu Pro	3,658,683	685,267	621,064	64,203	90.63%	3,037,619	16.98%	
520000 Municipal Assoc Fees	90,000	61,425	52,425	9,000	85.35%	37,575	58.25%	
520010 Tx&Asses-Co Ownd Pr	1,000	417	-	417	0.00%	1,000	0.00%	
530010 Chargebacks	1,032,982	316,409	247,219	69,190	78.13%	785,763	23.93%	
530030 Pivot Wage Subsidies	4,096,854	1,247,907	794,474	453,433	63.66%	3,302,380	19.39%	
545000 Rental Charges	5,492,956	2,259,638	2,241,647	17,992	99.20%	3,251,309	40.81%	
598900 County Contingency	1,683,773	701,572	-	701,572	0.00%	1,683,773	0.00%	
598910 Resv Park Improve	300,000	-	-	-	-	300,000	0.00%	
530000 Other Expenses	4,933,615	1,927,828	1,636,973	290,855	84.91%	3,296,642	33.18%	
** Other	31,359,396	9,285,968	7,404,840	1,881,128	79.74%	23,954,556	23.61%	
516000 Cnt Pmts-Non-Pro Sub	10,993,035	5,171,402	5,144,068	27,334	99.47%	5,848,967	46.79%	
516010 Cnt Pmts-Non Pro Pur	64,162,920	24,206,011	24,295,042	(89,032)	100.37%	39,867,877	37.86%	
516020 Pro Ser Cnt And Fees	14,203,068	3,897,196	3,549,711	347,485	91.08%	10,653,357	24.99%	
516030 Maintenance Contracts	3,485,891	1,000,397	970,896	29,501	97.05%	2,514,995	27.85%	
516060 Sales Tax Loc Gov 3%	262,661,933	121,453,818	121,453,818	(0)	100.00%	141,208,115	46.24%	
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	8,649,117	8,377,252	271,865	96.86%	6,343,687	56.91%	
516601 Legal Aid Bureau InD	2,759,206	-	-	-	-	2,759,206	0.00%	
516602 EC Bar Assn. In Def	7,172,002	0	-	0	0.00%	7,172,002	0.00%	
520020 Co Res Enrl Comm Col	3,718,939	1,549,558	1,840,936	(291,378)	118.80%	1,878,003	49.50%	
520030 NFTA-Share Sales Tax	16,913,498	8,415,213	8,415,213	0	100.00%	8,498,285	49.75%	
520040 Curr Pymts Mass Tran	3,657,200	914,300	914,300	0	100.00%	2,742,900	25.00%	
520070 Buffalo Bills Maint	4,012,252	1,227,096	1,227,096	0	100.00%	2,785,156	30.58%	
** Contractual	420,960,882	188,984,109	188,688,332	295,776	99.84%	232,272,550	44.82%	
561410 Lab & Tech Eqt	1,862,071	317,259	232,867	84,392	73.40%	1,629,204	12.51%	
561420 Office Furn & Fixt	243,385	64,693	14,608	50,085	22.58%	228,777	6.00%	
561430 Bldg Grs & Hvy Eq	41,000	17,083	1,104	15,979	6.46%	39,896	2.69%	
561440 Motor Vehicles	1,013,213	336,068	318,656	17,412	94.82%	694,557	31.45%	
** Equipment	3,159,668	735,103	567,235	167,868	77.16%	2,592,433	17.95%	
559000 County Share - Grants	4,227,951	967,853	794,498	173,355	82.09%	3,433,453	18.79%	
570000 InterFund Trans-Subs	1,600,000	-	-	-	-	1,600,000	0.00%	
570020 Interfund - Road	5,957,302	-	-	-	-	5,957,302	0.00%	
570030 Interfund-ECC	15,420,778	15,420,778	15,420,778	-	100.00%	-	100.00%	
575040 I/F Expense-Utility	5,261,070	2,062,113	2,361,190	(299,078)	114.50%	2,899,880	44.88%	
* Interfund Expense	32,467,101	18,450,743	18,576,466	(125,723)	100.68%	13,890,635	57.22%	
910600 ID Purchasing Srv	-	-	-	-	-	-	-	

**2008 May Budget Monitoring Report  
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Commitment Type	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
911200 ID Comptroller's Srv	-	-	-	-		-		
911400 ID District Atty Srv	-	-	-	-		-		
911490 ID DA Grant Srv	40,500	16,875	15,011	1,864	88.95%	25,489	37.06%	
911500 ID Sheriff Div. Srvs	-	-	-	-		-		
911630 ID Correctional Fac	-	-	-	-		-		
912000 ID DSS Service	(108,295)	(45,123)	-	(45,123)	0.00%	(108,295)	0.00%	
912210 ID Public Works Srv	-	-	-	-		-		
912220 ID Build&Grounds Srv	-	(0)	-	(0)	0.00%	-		
912300 ID Highways Services	1,450	604	-	604	0.00%	1,450	0.00%	
912400 ID Mental Health Srv	-	-	-	-		-		
912420 ID Forensic MH Srv	-	0	-	0	0.00%	-		
912490 ID Mntl Hlth Grant	10,510,778	4,385,325	4,379,490	5,835	99.87%	6,131,288	41.67%	
912520 ID Youth Deten Srvs	-	-	-	-		-		
912530 ID Youth Bureau Srvs	-	-	-	-		-		
912539 ID Youth Bur Grt Srv	14,217	5,924	-	5,924	0.00%	14,217	0.00%	
912600 ID Probation Services	-	-	-	-		-		
912700 ID Health Services	(199,034)	(82,931)	(92,618)	9,687	111.68%	(106,416)	46.53%	
912720 ID Health EMS Srv	(6,787)	(2,828)	-	(2,828)	0.00%	(6,787)	0.00%	
912730 ID Health Lab Srv	(169,979)	(70,825)	(22,109)	(48,715)	31.22%	(147,870)	13.01%	
913000 ID Veterans Services	-	-	-	-		-		
914000 ID CW Accts Budget	(209,059)	(87,108)	(7,800)	(79,308)	8.95%	(201,259)	3.73%	
916000 ID County Attny Srv	(61,612)	(25,672)	-	(25,672)	0.00%	(61,612)	0.00%	
916200 ID Env & Plan Srv	(45,547)	(18,978)	(11,387)	(7,591)	60.00%	(34,160)	25.00%	
916300 ID Senior Services	(272,906)	(113,711)	(37,670)	(76,041)	33.13%	(235,236)	13.80%	
916390 ID Senior Srvs Grant	(15,688)	(6,537)	(4,685)	(1,851)	71.68%	(11,003)	29.87%	
916440 ID Buffalo Park Srvs	-	(0)	-	(0)	0.00%	-		
916500 ID CPS Services	(1,990,000)	(829,167)	(829,167)	0	100.00%	(1,160,833)	41.67%	
916700 ID Emergency Services	(100,098)	(41,708)	-	(41,708)	0.00%	(100,098)	0.00%	
942000 ID Library Services	299,441	124,767	-	124,767	0.00%	299,441	0.00%	
980000 ID DISS Services	(1,589,327)	(662,804)	(754,044)	91,241	113.77%	(835,283)	47.44%	
* Interdepartmental Billings	6,098,054	2,546,106	2,635,020	(88,914)	103.49%	3,463,034	43.21%	
** Allocations	38,565,155	20,996,850	21,211,487	(214,637)	101.02%	17,353,668	55.00%	
525000 MMIS-Medicaid Loc Sh	191,222,362	80,294,839	80,294,828	12	100.00%	110,927,535	41.99%	
525010 IGT Expense	-	-	-	-		-		
525030 MA - Gross Loc Pymts	7,259,467	3,024,778	2,806,403	218,375	92.78%	4,453,064	38.66%	
525040 Family Assistance-FA	34,469,834	14,367,681	13,483,461	884,220	93.85%	20,986,373	39.12%	
525050 CWS - Foster Care	61,027,176	24,827,990	23,816,566	1,011,424	95.93%	37,210,610	39.03%	
525060 Safety Net Assist	39,051,277	16,271,365	14,692,318	1,579,047	90.30%	24,358,959	37.62%	
525070 Emer Assist To Adlts	540,000	225,000	299,610	(74,610)	133.16%	240,390	55.48%	
525080 Ed Handicapped Child	573,200	238,833	297,308	(58,474)	124.48%	275,892	51.87%	
525090 Child Care - DSS	29,894,450	12,456,021	12,240,281	215,740	98.27%	17,654,169	40.94%	
525100 Housekeeping - DSS	86,486	36,036	4,578	31,458	12.70%	81,908	5.29%	

**2008 May Budget Monitoring Report  
Detail by Account Type**

<b>Commitment Type</b>	<b>Annual Budget</b>	<b>Period Budget January-May</b>	<b>Actuals January-May</b>	<b>Period Available Budget</b>	<b>% of Period Budget Consumed</b>	<b>Annual Available Budget</b>	<b>% of Annual Budget Consumed</b>	<b>Comments/Key Items</b>
525110 Home Dlvd Meals-DSS	66,650	27,771	2,911	24,860	10.48%	63,739	4.37%	
525120 Adult Special Needs	2,310	963	-	963	0.00%	2,310	0.00%	
525130 State Training Schls	2,553,261	1,063,859	906,409	157,450	85.20%	1,646,852	35.50%	
525150 DSH Expense	-	-	2,049,667	(2,049,667)		(2,049,667)		
528000 Svcs To Hndcd Chldrn	58,989,318	24,244,609	24,560,544	(315,935)	101.30%	34,428,774	41.64%	Negative variance due to \$2.05m DSH expense. Savings in other program areas should serve to offset this amount
530020 Independent Living	10,000	4,167	-	4,167	0.00%	10,000	0.00%	
** Program Specific	425,745,791	177,083,911	175,454,883	1,629,028	99.08%	250,290,908	41.21%	
551200 Interest - RAN	3,650,000	-	-	-		3,650,000	0.00%	
570040 I/F Subsidy Debt Srv	58,783,359	20,248,420	20,248,420	0	100.00%	38,534,939	34.45%	
** Debt Services	62,433,359	20,248,420	20,248,420	0	100.00%	42,184,939	32.43%	
<b>*** All Other Operating Expense</b>	<b>992,081,752</b>	<b>421,187,588</b>	<b>417,346,452</b>	<b>3,841,136</b>	<b>99.09%</b>	<b>574,735,300</b>	<b>42.07%</b>	
<b>**** County Expense</b>	<b>1,283,823,984</b>	<b>540,460,387</b>	<b>533,531,980</b>	<b>6,928,407</b>	<b>98.72%</b>	<b>750,292,004</b>	<b>41.56%</b>	
<b>***** Net</b>	<b>8,877,259</b>	<b>(109,055,161)</b>	<b>(115,999,510)</b>	<b>6,944,349</b>		<b>124,876,769</b>		