

Budget-to-Actual Variance Report by Line Item - as of May 31, 2017

Item	Cost Center	Object Code	Account Description	2017 YTD Actual	2017 YTD Budget	2017 YTD Variance: (unfavorable)/favorable	2017 YTD Variance in %	2017 Annual Budget	Explanation
1) Variance - Budget Amendment Required:									
1	32	30120	Voluntary Dues/Donations	(819,972)	(530,000)	289,972	55%	(600,000)	Year to date donations have exceeded 2017 Annual Budget by \$220,000 for Justice Gap and \$290,000 for Legal Services. Budget amendment required.
	28	30120	Voluntary Dues/Donations	(6,615,802)	(6,155,000)	460,802	7%	(6,325,000)	
2	37	34510	Investment Income	(107,761)	-	107,761	0%	-	Income not budgeted. Budget Amendment required.
3	20009	31210	Applic. Fees-New July	(5,056,885)	(4,608,000)	448,885	10%	(5,000,000)	Year over year decline of 280 February attorney applicants (1,644 vs. 1,364) at a rate of \$983 per applicant. Budget assumed number of applicants would be equal to that of 2016.
	20009	31120	Attorney Applic.-New February	(1,273,644)	(1,561,000)	(287,356)	18%	(1,560,000)	
	20009	31220	Attorney Applic.-New July	(1,795,744)	(1,236,000)	559,744	45%	(1,450,000)	February decline has been more than offset by a surge in July applicants due to a mix of the low February pass rate and applicants delaying taking the exam until the 2 day offering in July. Budget amendment required.
	20009	31240	Laptop Fee-July	(1,315,018)	(1,160,000)	155,018	13%	(1,260,000)	
3	26	42010	Building Improvements	2,132	397,222	395,090	99%	1,700,000	Budget timing in Building Improvement with most costs expected in the second half of the year. Budget Amendment required based on annual forecast of increased vendor costs and a deposit for elevator upgrade work.
4	10310	40110	Salaries - Regular	7,491,911	9,199,700	1,707,789	19%	24,124,900	Savings resulting from vacant position due to delay in hiring. Annual budgeted FTE is for 247.1. Between January and May, vacancies have ranged from 29 to 50. Budget amendment required. Savings will be used to fund new initiatives.
5	10310	40140	Payroll Tax Allocation	570,616	706,900	136,284	19%	1,852,800	Savings resulting from vacant FTE as described above. Savings will be used to fund new initiatives.
6	10310	40150	Fringe Allocation	2,235,677	2,569,500	333,823	13%	6,738,100	Savings resulting from vacant FTE as described above. Savings will be used to fund new initiatives.
2) Variance - Requires monitoring. These are the result of timing and are expected to self correct:									
7	10	30110	Mandatory Membership Dues	(61,778,729)	(61,549,600)	229,129	0.4%	(63,733,600)	Variance is timing related with the Supreme Court assessment in place of the usual fee bill. No amendment is needed.
8	20009	32050	Determination	(2,232,366)	(2,360,000)	(127,634)	(5%)	(4,005,000)	Timing. No amendment is needed.
9	10	35620	LLP Renewal	(1,110)	(239,500)	(238,390)	(100%)	(575,000)	Timing related as the due date is October 1. Most fees are collected in the third and fourth quarter. Budget was spread evenly across the year. No amendment is needed.
10	29002	36010	Grant Revenue - EAF	(6,926,400)	(3,463,200)	3,463,200	100%	(13,852,800)	Timing. Self-corrected in June. No amendment is needed.
11	29002	38200	Administrative Cost Reimb-AOC	-	(184,000)	(184,000)	100%	(460,000)	Timing. No amendment is needed.
12	79400	37010	Seminar and Workshop Revenue		(127,800)	(127,800)	(100%)	(177,800)	Timing. Revenue is expected to come in on budget and this is timing related. No amendment is needed.
13	81400	37010	Seminar and Workshop Revenue	(15,080)	(156,200)	(141,120)	(90%)	(156,200)	Timing. Revenue is expected to come in on budget and this is timing related. No amendment is needed.
14	18001	38400.01	Life Insurance Commission	(689,569)	(160,000)	529,569	331%	(810,000)	Timing of Mercer and American Life Insurance Administrative Fees. No amendment is needed.

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15	27001	46010	CSF Applications Paid	1,590,280	2,500,000	909,720	36%	6,000,000	Timing related. Budget is spread evenly over 12 months. No amendment is needed.
16	28002	47110	Grants Expenses	5,517,770	5,000,000	(517,770)	(10%)	11,000,000	Timing related. No amendment is needed.
17	29002	47110	Grants Expenses	6,151,095	4,753,625	(1,397,470)	(29%)	19,014,500	Timing related. No amendment is needed.
18	37001	47110	Grants Expenses	5,132,021	5,414,000	281,979	5%	5,414,000	Timing related. No amendment is needed.
19	28002	32510	Client Trust Account Revenue	(2,793,121)	(2,550,000)	243,121	10%	(6,000,000)	Timing related. No amendment is needed.
20	19028	40110	Salaries - Regular	193,544	364,300	170,756	47%	954,600	Reflects quarterly transfer of personnel costs not dedicated to CMS back to their home cost centers. Staff will monitor the budgetary condition and bring to the Board for amendment at the next meeting when appropriate.
21	23001	40110	Salaries - Regular	1,005,601	1,121,600	115,999	10%	2,951,600	Savings resulting from vacant FTE. Staff will monitor the budgetary condition and bring to the Board for amendment at the next meeting when appropriate.
22	10	40115	Salaries - Special	1,204,002	1,894,900	690,898	36%	1,894,900	RIF severance not yet paid for separations later in the year. Estimated annual savings of \$200,000 expected from those who rescinded their RIF application. Staff will monitor the budgetary condition and bring to the Board for amendment at the next meeting when appropriate.
23	23	40115	Salaries - Special	78,180	301,600	223,420	74%	301,600	RIF severance not yet paid for separations later in the year. Estimated annual savings of \$100,000 expected from those who rescinded their RIF application. Staff will monitor the budgetary condition and bring to the Board for amendment at the next meeting when appropriate.
24	70	40115	Salaries - Special	22,892	290,100	267,208	92%	290,100	RIF severance not yet paid for separations later in the year. Estimated annual savings of \$80,000 expected from those who rescinded their RIF application. Staff will monitor the budgetary condition and bring to the Board for amendment at the next meeting when appropriate.
25	23600	41540	Equipment - Hardware Purchases	(19,928)	109,081	129,009	118%	261,800	There is a credit due to the prior year adjustment of CMS expenses from IT to the CMS budget. Staff will monitor the budgetary condition and bring to the Board for amendment at the next meeting when appropriate.
26	23600	42780	Repairs and Maintenance - Equi	166,472	269,831	103,359	38%	339,600	Year to date expenses have been reduced due to the prior year adjustment of CMS expenses from IT to the CMS budget. Staff will monitor the budgetary condition and bring to the Board for amendment at the next meeting when appropriate.
27	19028	41540	Equipment - Hardware Purchases	141,575	1,041,669	900,094	86%	2,500,000	CMS Implementation will extend into 2018. Staff will monitor the budgetary condition and bring to the Board for amendment at the next meeting when appropriate.
28	70001	38300	All Other Miscellaneous	(528,878)	-	528,878	0%	-	This is a placeholder for InReach revenue. Program will distribute to the individual sections. No amendment is needed.