

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 annaul 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 annaul 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 annaul 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. |