

MONTHLY COUNTY BUDGET REPORT

For the Period Ending October 31, 2014

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
November 21, 2014**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2014 October Financial Report. Historically, the County has reported its financial results on a budgetary basis, a comparison to the County's Adopted Budget. This document continues this method, and maps and reports County expenses and revenues versus the 2014 Adopted Budget. During the 2012 Budget Adoption process, an agreement was reached with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2015.

The County acknowledges that it continues to project a deficit by NIFA's standards, which excludes other financing sources, in each year until 2015. The NIFA control period will likely need to extend through that time, as the County plans to use transitional borrowing to substantially fund tax certiorari refunds, other judgments and settlements, and accrued leave time termination payments.

The County continues to be successful in its workforce reduction efforts. The fulltime headcount for the major funds at the end of October 2014 was 7,260 positions compared to 7,861 at the end of December 2011, representing a reduction of 601 positions. The full time headcount is inclusive of the latest October Police class of 62 recruits and Corrections class of 27 officers.

The projections in the tables that follow in this report are based on the headcount at the end of October 2014, which includes an additional police class of 120 in December. The salary projections are reflective of the passage of Labor Agreements on April 7, 2014, by the Nassau County Legislature and approved by NIFA on May 3, 2014 of the three police unions and the Civil Service Employees Association as well as the Sheriff's Correction Officers Benevolent Association's (COBA) agreement which was passed by the County Legislature and approved by the NIFA board on September 10, 2014.

The County successfully obtained New York State legislation authorizing 56 speed camera zones (one for each school district). The County Legislature approved a contract amendment with American Traffic Solutions on May 19, 2014, in which rollout began in July so that the program could conform with school openings. The current October projection includes \$14.2 million of net revenues associated with this new program.

Long Island's punishing winter, with snowfall 400% above average and extremely low temperatures' took a toll on the County's sales tax revenue. Heavy snow and subzero cold trapped many residents at home and curtailed their shopping.

These record weather conditions led to increased costs resulting from certain operational issues such as pothole repairs, which rose 83% from the previous year. Overtime and supply costs significantly increased for the County's highway department, which is tasked with clearing and

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maintaining roadways. In addition the County experienced lower attendance at several county parks facilities causing revenue shortfalls.

The chilling winter weather also affected the economy as home sales declined by 2% and auto sales declined by 5%. Most economists attributed the recent stretch of poor retail sales and slow job growth to the cold temperatures and snowstorms. To account for the winter slowdown, the County has decreased its 2014 year-end sales tax projection by \$51.5 million to reflect the impact of weak sales thorough the third quarter. The administration believes a projected growth of 5.9% factored for the remaining quarters is achievable and conservative considering it is below the 6.3% growth the County achieved in 2013.

Prior to corrective action, the County is projecting a deficit of \$32.4 million in the major funds due to several factors: an estimated shortfall of \$51.5 million in sales tax revenues based on third quarter receipts; \$5.9 million of increased salary and wages due to contractual increases, overtime, and termination costs, countered by unfilled vacancies and attrition due to the recent Voluntary Separation Incentive; \$18.9 million in lower Federal and State aid due to lower inmate population, TANF, and Early Intervention & Preschool caseloads; and \$10.0 million shortfall for departmental revenues for Department of Parks, Police Department and the County Clerk and \$10.0 non-use of Fund Balance. These deficits are offset by: \$14.2 million in newly projected net speed camera revenue; \$14.7 million from reduced prior year contractual obligations; \$9.4 million lower than anticipated debt service costs; \$11.2 million due to lower than budgeted fringe benefit and workers compensation; \$4.1 million in lower than anticipated Early Intervention and Preschool costs; \$8.3 million in net lower social services programs; \$2.0 million unused contingency and \$3.0 million savings in Local Government Assistance.

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The projected results after corrective actions are:

Deficit Prior to Corrective Actions (\$'s in millions)	\$	(32.4)
Termination Pay for VSIP - Operating Impact	\$	(0.6)
Termination Pay Financing	\$	15.0
CDBG Funding of FEMA Expenses	\$	12.7
Salaries, Voluntary Separation Incentive Program (VSIP) & OTPS expense restrictions	\$	8.0
PD Overtime Savings from hiring and management initiatives	\$	3.0
Capital Project Closeouts	\$	2.5
Surplus After Corrective Actions	\$	8.2



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense in Fiscal Year 2014 for the five major funds is \$838.9 million, which is \$5.9 million greater than the 2014 Modified Budget. This projected variance is primarily being driven by costs associated with the NIFA approved labor settlements with the County's three police unions, COBA and the CSEA as well as higher projected overtime and termination pay for the Police Department. This shortfall is offset by vacancies and attrition savings generated due to the recent Voluntary Separation Incentive offered.

Headcount

The full-time headcount for the major funds as of October 31, 2014 was 7,260 positions, which is essentially flat with year-end 2013 levels. The overall headcount reductions represent a decrease of approximately 21% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through October 31, 2014, the Police Department incurred approximately \$45.2 million in overtime expense. OMB is projecting that the Police Department will end 2014 with \$65.0 million in overtime expense. Through October 31, 2014, the Sheriff/Correctional Center incurred approximately \$11.5 million.

Fringe Benefits

The 2014 Modified Budget for Employee Benefits provided for the five major funds is \$505.4 million. This includes a variety of expenses, the largest of which are employee and retiree health insurance, pensions and the County's portion of the FICA payroll tax. Including Workers Compensation, Employee Benefits for 2014 are projected to be \$494.3 million, an \$11.2 million savings from the 2014 Modified Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases (Approximately 2.2% vs. budgeted 3.7%), vacancies through October and lower indemnity payments in Workers' Compensation partially offset by higher projected FICA costs mainly attributable to the above mentioned labor settlement costs. See the selected Fringe Benefits (AB) schedules immediately following the departmental tables for more details regarding current projections on some of the more significant fringe benefit items.



Contractual Services

OMB projects Contractual Services to be \$240.1 million, a \$3.2 million deficit when compared with the 2014 Modified Budget amount of \$236.9 million. The deficit is primarily attributed to the cost associated with the implementation of the Speed Camera Initiative, higher costs related to the Transdev Services Inc. (formerly Veolia Bus Transportation Service) contract after the approval of their 2014 Budget by the Transit Committee, and higher outside counsel rates. These unfavorable items are partially offset by lower projected contractual costs in the Assessment department mainly due to the recent passage of the disputed assessment fund legislation.

Interest & Principal

OMB projects Debt Service Expenses to be \$151.3 million, a \$16.4 million surplus when compared with the 2014 Modified Budget amount of \$167.7 million. The surplus is attributable to delayed borrowings at lower than planned borrowing amounts and lower interest rates.

Other Expenses

OMB projects Other Expenses to be \$241.7 million, a \$11.4 million surplus when compared with the 2014 Modified Budget amount of \$253.1 million. The surplus is attributable to delayed borrowings at lower than planned borrowing amounts and lower interest rates. The surplus is primarily attributable to lower than budgeted exposure on Interest Rate Swaps associated with NIFA debt and lower than budgeted bond issuance costs resulting from lower borrowing amounts.

Early Intervention/Special Education

OMB projects Early Intervention/Special Education Expenses to be \$135.0 million, a \$4.1 million surplus when compared with the 2014 Modified Budget amount of \$139.1 million. The surplus is primarily attributable to lower projected Pre-School expenses.

Recipient Grants

OMB projects Recipient Grants to be \$59.4 million, a \$3.8 million surplus when compared with the 2014 Modified Budget amount of \$63.2 million. The surplus is primarily attributable to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption Programs.

Purchased Services

OMB projects Purchased Services to be \$66.7 million, a \$5.4 million deficit when compared with the 2014 Modified Budget amount of \$61.3 million. The deficit is primarily attributable to a

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less rapid decline in Day Care caseloads than originally anticipated which is contingent upon caseload recertification as well as an increase in Day Care service rates.

Emergency Vendor Payments

OMB projects Emergency Vendor Payments to be \$51.1 million, a \$5.3 million surplus when compared with the 2014 Modified Budget amount of \$56.4 million. The surplus is projected primarily due to lower client related expenses under the Temporary Assistance for Needy Families, Safety Net, Juvenile Delinquency and Persons in Need of Supervision (PINS) programs.

Medicaid

OMB projects Medicaid to be \$248.7 million, a \$4.5 million surplus when compared with the 2014 Modified Budget amount of \$253.2 million. A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 2014-2015 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.

REVENUE RESULTS

Fines & Forfeits

OMB projects Fines & Forfeits to be \$13.9 million higher than the \$67.9 million in the 2014 Modified Budget, primarily due to the installation of speed cameras in school zones which began in July to be in place for the beginning of the school year.

Rents & Recoveries

OMB projects Rents & Recoveries to be \$14.7 million higher than the \$22.4 million in the 2014 Modified Budget, primarily due to the anticipated recovery of unused prior year appropriations of Foster Care expenses in connection with the Persons in Need of Supervision (PINS) and Juvenile Delinquency programs.

Department Revenues

OMB projects Department Revenues to be \$10.0 million lower than the \$165.8 million in the 2014 Modified Budget primarily due to a lower number of documents processed in connection with Mortgage Recording fees, delays in the Tax Map Fee Verification, Online Procurement Registration and Franchise contract for Tow Truck Services Initiatives, and lower attendance at county parks.



Capital Resources for Debt

OMB projects Capital Resources for Debt to be \$4.2 million lower than the \$7.2 million in the 2014 Modified Budget is attributable to delayed borrowings at lower than planned borrowing amounts and lower interest rates.

Debt Service from Capital

Debt Service from Capital for 2014 is projected to be \$17.9 million lower than the \$325.1 in the 2014 Modified Budget is attributable to delayed borrowings at lower than planned borrowing amounts and lower interest rates.

Federal Aid

OMB projects Federal Aid to be \$10.0 million lower than the \$147.1 million in the 2014 Modified Budget, primarily due to lower than anticipated reimbursements because of lower than projected expenses in the Department of Social Services, lower reimbursements at the County's Correctional facility in connection with inpatient medical costs and a lower Federal inmate population. These unfavorable items are projected to be offset by an increase in NYS Child Care subsidy funding.

State Aid

OMB projects State Aid to be \$8.9 million lower than the \$220.6 million in the 2014 Modified Budget, primarily due to lower than anticipated expenses eligible for reimbursement as well as a NYS prior period Pre-School reimbursement adjustment in the Health Department, lower caseloads in the Safety Net, Institutional & Foster Care and Subsidized Adoption programs and lower reimbursements in the Sheriff's Department for enforcing child support mandates.

Sales Tax

OMB projects Sales Tax to be \$51.5 million lower than the \$1.165 billion in the 2014 Modified Budget, primarily due to extreme weather conditions impacting collections during the first quarter and lower than expected collections in second and third quarters.

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Expense Variance Explanations - 2014 Modified Budget				
OBJECT AND NAME	2014 Modified Budget	October Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	832,994,228	838,871,817	(5,877,589)	A deficit is projected primarily due to costs associated with approved labor agreements with the County's three police unions, CSEA and COBA as well as higher projected overtime and termination costs in the Police Department partially offset by unfilled vacancies and attrition due to the recent Voluntary Separation Incentive.
AB - FRINGE BENEFITS	477,418,472	467,241,049	10,177,423	A surplus is projected primarily due to lower than budgeted Health Insurance premiums than assumed in the budget (Appx 2.2% vs budgeted 3.7%), vacancies and lower projected unemployment insurance costs, partially offset by an increase in FICA taxes resulting from the labor settlement.
AC - WORKERS COMPENSATION	28,022,281	27,022,281	1,000,000	A surplus is projected due to lower than anticipated indemnity payments.
BB - EQUIPMENT	2,023,495	2,023,495	0	
DD - GENERAL EXPENSES	35,014,079	34,903,430	110,649	
DE - CONTRACTUAL SERVICES	236,891,509	240,106,142	(3,214,633)	A deficit is projected primarily due to costs associated with the implementation of the Speed Camera initiative, higher costs associated with the Transdev Services Inc. (formerly Veolia Bus Transportation Services) Contract and higher outside counsel costs. These unfavorable items are partially offset by lower projected contractual costs in connection with the Commercial Property Tax Settlement Program in Assessment due to the recent passage of the Disputed Assessment Fund Legislation and lower projected costs associated with contracts in the Police Department.
DF - UTILITY COSTS	39,292,757	39,483,102	(190,345)	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	98,451,669	88,646,072	9,805,597	A surplus is projected due to delayed and reduced borrowings and lower interest rates.
GA - LOCAL GOVT ASST PROGRAM	69,572,689	66,545,273	3,027,416	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be lower than the Adopted Budget, this expense is also expected to be proportionately less than budget.
GG - PRINCIPAL	69,234,999	62,690,000	6,544,999	A surplus is projected due to delayed and reduced borrowings.
HC - NHC ASSN EXP	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	316,589,582	307,227,255	9,362,327	A surplus is projected primarily due to delayed and reduced borrowings and lower interest rates. This amount is offset by a projected shortfall in Debt Service Chargeback Revenue.
HF - INTER DEPARTMENTAL CHARGES	92,378,008	92,378,008	0	
HH - INTERFUND CHARGES	20,316,649	20,316,649	0	
LH - TRANS TO PDH SUITS & DAMAGES	11,250,000	11,250,000	0	
MM - MASS TRANSPORTATION	42,876,044	42,876,044	0	
NA - NCIFA EXPENDITURES	1,960,000	1,960,000	0	
OO - OTHER EXPENSE	253,069,711	241,714,885	11,354,826	A surplus is projected primarily due to lower than budgeted exposure on NIFA Interest Rate Swaps, lower bond issuance costs as a result of lower than budgeted borrowings and the contingency reserve in PDD and GEN funds being used to cover overtime expense.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	135,000,000	4,100,000	A surplus is projected primarily due to a lower than anticipated number of caseloads.
SS - RECIPIENT GRANTS	63,190,000	59,370,000	3,820,000	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption programs.
TT - PURCHASED SERVICES	61,247,021	66,650,985	(5,403,964)	A shortfall is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification as well as an increase in Day Care rates.
WW - EMERGENCY VENDOR PAYMENTS	56,420,000	51,075,000	5,345,000	A surplus is projected primarily due to a lower than anticipated number of caseloads under TANF, Safety Net, Institutional and foster care and Juvenile Delinquency programs.
XX - MEDICAID	253,257,500	248,712,000	4,545,500	A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.
	3,218,570,693	3,164,063,487	54,507,206	

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Revenue Variance Explanations - 2014 Modified Budget

OBJECT AND NAME	2014 Modified Budget	October Projections	Variance	Explanations
AA - FUND BALANCE	10,000,000	0	(10,000,000)	
BA - INT PENALTY ON TAX	29,100,000	29,100,000	0	
BC - PERMITS & LICENSES	13,483,587	14,767,782	1,284,195	
BD - FINES & FORFEITS	67,901,789	81,838,841	13,937,052	A surplus is projected primarily due to the implementation of the Speed Camera initiative partially offset by lower projected alarm permit fines.
BE - INVEST INCOME	2,118,700	1,858,920	(259,780)	
BF - RENTS & RECOVERIES	22,368,636	37,058,923	14,690,287	A surplus is projected primarily due to the recovery of prior year appropriations of unused Foster Care expenses in connection with the People in Need of Supervision (PINS), Juvenile Delinquency and Preschool and Early Intervention programs.
BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,293,560	94,820	
BH - DEPT REVENUES	165,798,625	155,753,145	(10,045,480)	A shortfall is projected primarily due to a lower number of documents processed in connection with Mortgage Recording Fees, delays in the Tax Map fee verification, online registration and franchise for tow truck services initiatives. Lower attendance and usage of parks facilities also contributed to this variance.
BI - CAP BACKCHARGES	100,000	0	(100,000)	Budgeted Chargebacks are being paid directly from the Capital Fund.
BJ - INTERDEPT REVENUES	92,378,008	92,378,008	0	
BO - PAYMENT IN LIEU OF TAXES	9,424,089	10,000,000	575,911	
BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	2,984,100	(4,201,500)	A deficit is projected due to delayed and reduced borrowings and lower interest rates.
BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	307,227,255	(17,870,222)	The projected shortfall reflects lower and delayed borrowing amounts and lower interest rates. This amount is offset by a surplus in Debt Service Chargeback Expense.
BW - INTERFUND CHARGES REVENUE	77,487,910	72,942,381	(4,545,529)	A shortfall is projected due to less than anticipated chargebacks to the Sewer and Storm Water fund.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,094,939	137,075,287	(10,019,652)	A shortfall is projected primarily due to lower TANF program caseloads in Social Services; the termination by NYS of a program which reimbursed Inpatient Medical Costs for Inmates at the Correctional Center and a lower than anticipated Federal Inmate population. These unfavorable items will be offset by a projected increase in NYS child care subsidy funding as part of the 2014-2015 NYS budget.
IF - INTERFUND TRANSFERS	11,250,000	11,250,000	0	
SA - STATE AID REIMBURSEMENT OF EXPENSES	220,569,773	211,648,817	(8,920,956)	A shortfall is projected primarily due to lower reimbursable expenditures in relation to caseloads in the Health department, lower reimbursements in Social Services in connection with lower caseloads in the Institutional & Foster Care and Subsidized Adoption programs and the elimination of funding in connection with Title IV-D, which reimbursed the Sheriff's Department for personnel engaged in enforcing child support mandates. These unfavorable items are partially offset by higher projected State Transportation Operating Assistance (STOA) funding in connection with County Bus services.
TA - SALES TAX COUNTYWIDE	1,072,930,055	1,025,386,338	(47,543,717)	Lower sales tax collections are projected due in large part to unfavorable economic conditions impacting sales tax returns and extreme weather conditions experienced during the first quarter.
TB - SALES TAX PART COUNTY	92,933,278	89,017,161	(3,916,117)	
TL - PROPERTY TAX	807,049,409	807,138,703	89,294	
TO - OTB 5% TAX	2,999,078	2,842,868	(156,210)	
TX - SPECIAL TAXES	30,101,000	30,101,000	0	
	3,218,570,693	3,131,663,090	(86,907,603)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	832,994,228	671,500,079	838,871,817	(5,877,589)
	AB - FRINGE BENEFITS	477,418,472	397,576,084	467,241,049	10,177,423
	AC - WORKERS COMPENSATION	28,022,281	17,967,863	27,022,281	1,000,000
	BB - EQUIPMENT	2,023,495	1,045,847	2,023,495	0
	DD - GENERAL EXPENSES	35,014,079	27,388,491	34,903,430	110,649
	DE - CONTRACTUAL SERVICES	236,891,509	201,797,007	240,106,142	(3,214,633)
	DF - UTILITY COSTS	39,292,757	34,864,062	39,483,102	(190,345)
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	98,451,669	85,414,267	88,646,072	9,805,597
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	18,631,050	66,545,273	3,027,416
	GG - PRINCIPAL	69,234,999	57,760,308	62,690,000	6,544,999
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HH - INTERFUND CHARGES	20,316,649	13,513,864	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	11,250,000	11,250,000	11,250,000	0
	MM - MASS TRANSPORTATION	42,876,044	35,356,031	42,876,044	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	253,069,711	31,352,121	241,714,885	11,354,826
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	107,859,869	135,000,000	4,100,000
	SS - RECIPIENT GRANTS	63,190,000	48,587,534	59,370,000	3,820,000
	TT - PURCHASED SERVICES	61,247,021	58,302,557	66,650,985	(5,403,964)
	WW - EMERGENCY VENDOR PAYMENTS	56,420,000	34,110,460	51,075,000	5,345,000
	XX - MEDICAID	253,257,500	207,737,015	248,712,000	4,545,500
Expenses excluding Interdepartmental Transfers		2,809,603,103	2,076,997,859	2,764,458,224	45,144,879
Interdepartmental Transfers		408,967,590	51,294,493	399,605,263	9,362,327
Total Expenses Including Interdepartmental Transfers		3,218,570,693	2,128,292,352	3,164,063,487	54,507,206
REV	AA - FUND BALANCE	10,000,000	126,545,435	0	(10,000,000)
	BA - INT PENALTY ON TAX	29,100,000	26,114,887	29,100,000	0
	BC - PERMITS & LICENSES	13,483,587	12,990,962	14,767,782	1,284,195
	BD - FINES & FORFEITS	67,901,789	55,785,358	81,838,841	13,937,052
	BE - INVEST INCOME	2,118,700	1,152,279	1,858,920	(259,780)
	BF - RENTS & RECOVERIES	22,368,636	26,050,591	37,058,923	14,690,287
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	6,393,316	11,293,560	94,820
	BH - DEPT REVENUES	165,798,625	110,126,889	155,753,145	(10,045,480)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,995,690	10,000,000	575,911
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	2,695,829	2,984,100	(4,201,500)
	BW - INTERFUND CHARGES REVENUE	77,487,910	20,676,623	72,942,381	(4,545,529)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,094,939	66,758,123	137,075,287	(10,019,652)
	IF - INTERFUND TRANSFERS	11,250,000	11,250,000	11,250,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	220,569,773	109,036,277	211,648,817	(8,920,956)
	TA - SALES TAX COUNTYWIDE	1,072,930,055	582,828,372	1,025,386,338	(47,543,717)
	TB - SALES TAX PART COUNTY	92,933,278	61,478,783	89,017,161	(3,916,117)
	TL - PROPERTY TAX	807,049,409	807,138,703	807,138,703	89,294
	TO - OTB 5% TAX	2,999,078	2,003,646	2,842,868	(156,210)
	TX - SPECIAL TAXES	30,101,000	22,981,057	30,101,000	0
Revenues Excluding Interdepartmental Transfers		2,801,095,208	2,062,002,818	2,732,057,827	(69,037,381)
Interdepartmental Transfers		417,475,485	51,294,493	399,605,263	(17,870,222)
Total Revenues Including Interdepartmental Transfers		3,218,570,693	2,113,297,311	3,131,663,090	(86,907,603)
Projected Surplus / (Deficit)		0	0	(32,400,398)	0

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GENERAL FUND					
E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	371,192,533	297,675,558	362,232,958	8,959,575
	AB - FRINGE BENEFITS	229,600,136	182,480,723	222,978,094	6,622,042
	AC - WORKERS COMPENSATION	17,250,236	9,820,651	16,250,236	1,000,000
	BB - EQUIPMENT	1,469,377	841,689	1,469,377	0
	DD - GENERAL EXPENSES	26,029,746	19,738,361	26,219,097	(189,351)
	DE - CONTRACTUAL SERVICES	220,655,109	188,460,189	223,869,742	(3,214,633)
	DF - UTILITY COSTS	35,305,993	31,498,506	35,496,338	(190,345)
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	18,631,050	66,545,273	3,027,416
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	299,691,230	0	290,105,919	9,585,311
	HF - INTER DEPARTMENTAL CHARGES	44,356,536	20,936,234	44,356,536	0
	HH - INTERFUND CHARGES	20,316,649	13,513,864	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	11,250,000	11,250,000	11,250,000	0
	MM - MASS TRANSPORTATION	42,876,044	35,356,031	42,876,044	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	49,411,085	30,130,931	49,559,845	(148,760)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	107,859,869	135,000,000	4,100,000
	SS - RECIPIENT GRANTS	63,190,000	48,587,534	59,370,000	3,820,000
	TT - PURCHASED SERVICES	61,247,021	58,302,557	66,650,985	(5,403,964)
	WW - EMERGENCY VENDOR PAYMENTS	56,420,000	34,110,460	51,075,000	5,345,000
	XX - MEDICAID	253,257,500	207,737,015	248,712,000	4,545,500
EXP Total		2,032,151,884	1,331,914,573	1,994,294,093	37,857,791
REV	AA - FUND BALANCE	10,000,000	99,076,664	0	(10,000,000)
	BA - INT PENALTY ON TAX	29,100,000	26,114,887	29,100,000	0
	BC - PERMITS & LICENSES	9,755,087	8,722,317	10,039,282	284,195
	BD - FINES & FORFEITS	65,151,789	54,512,373	80,388,841	15,237,052
	BE - INVEST INCOME	1,830,000	1,102,994	1,830,000	0
	BF - RENTS & RECOVERIES	22,302,496	25,843,299	36,846,596	14,544,100
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	6,393,316	11,293,560	94,820
	BH - DEPT REVENUES	128,857,525	87,987,199	121,335,045	(7,522,480)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	81,949,529	48,657,281	81,949,529	0
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,995,690	10,000,000	575,911
	BW - INTERFUND CHARGES REVENUE	46,207,674	20,646,083	45,357,674	(850,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,867,031	61,626,125	131,219,137	(9,647,894)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	219,835,773	108,743,641	210,890,577	(8,945,196)
	TA - SALES TAX COUNTYWIDE	1,072,930,055	582,828,372	1,025,386,338	(47,543,717)
	TB - SALES TAX PART COUNTY	92,933,278	61,478,783	89,017,161	(3,916,117)
	TL - PROPERTY TAX	80,509,740	81,871,804	81,871,804	1,362,064
	TO - OTB 5% TAX	2,999,078	2,003,646	2,842,868	(156,210)
	TX - SPECIAL TAXES	6,200,000	4,853,561	6,200,000	0
REV Total		2,032,151,884	1,292,458,034	1,975,568,413	(56,583,471)
Projected Surplus / (Deficit)				(18,725,681)	

FISCAL 2014 MONTHLY FINANCIAL REPORT



DEBT SERVICE FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	FF - INTEREST	98,451,669	85,414,267	88,646,072	9,805,597
	GG - PRINCIPAL	69,234,999	57,760,308	62,690,000	6,544,999
	OO - OTHER EXPENSE	200,658,626	424,832	190,986,540	9,672,086
EXP Total		368,345,294	143,599,407	342,322,612	26,022,682
REV	BE - INVEST INCOME	0	26,292	0	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	2,695,829	2,984,100	(4,201,500)
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	0	307,227,255	(17,870,222)
	BW - INTERFUND CHARGES REVENUE	30,898,909	0	27,319,707	(3,579,202)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	4,791,549	4,791,550	(371,758)
REV Total		368,345,294	7,513,670	342,322,612	(26,022,682)

FISCAL 2014 MONTHLY FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,566,409	8,257,916	10,358,551	207,858
	AB - FRINGE BENEFITS	5,041,677	4,136,100	4,769,458	272,219
	BB - EQUIPMENT	29,000	7,795	29,000	0
	DD - GENERAL EXPENSES	357,300	197,144	357,300	0
	DE - CONTRACTUAL SERVICES	5,116,500	4,775,824	5,116,500	0
	HD - DEBT SERVICE CHARGEBACKS	295,935	0	290,078	5,857
	HF - INTER DEPARTMENTAL CHARGES	2,158,663	743,338	2,158,663	0
EXP Total		23,565,484	18,118,117	23,079,550	485,934
REV	BE - INVEST INCOME	0	220	220	220
	BF - RENTS & RECOVERIES	0	820	820	820
	BH - DEPT REVENUES	7,475,600	6,134,260	7,475,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	169,240	169,240	24,240
	TL - PROPERTY TAX	15,944,884	15,891,089	15,891,089	(53,795)
REV Total		23,565,484	22,195,629	23,536,969	(28,515)

Projected Surplus / (Deficit)	0	457,419
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E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted Health Insurance premiums than assumed in the budget (Appx 2.2% vs budgeted 3.7%) as well as vacancies.

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POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	212,598,430	176,344,472	227,807,439	(15,209,009)
	AB - FRINGE BENEFITS	118,243,742	101,933,910	115,556,426	2,687,316
	AC - WORKERS COMPENSATION	6,941,232	5,593,231	6,941,232	0
	BB - EQUIPMENT	227,247	37,782	227,247	0
	DD - GENERAL EXPENSES	5,377,678	4,447,479	5,077,678	300,000
	DE - CONTRACTUAL SERVICES	1,040,500	456,406	1,040,500	0
	DF - UTILITY COSTS	1,354,564	1,007,154	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,239,666	0	2,126,788	112,878
	HF - INTER DEPARTMENTAL CHARGES	21,241,297	13,128,219	21,241,297	0
	OO - OTHER EXPENSE	2,750,000	749,031	918,500	1,831,500
EXP Total		372,014,356	303,697,685	382,291,671	(10,277,315)
REV	BC - PERMITS & LICENSES	2,828,500	3,925,775	4,328,500	1,500,000
	BD - FINES & FORFEITS	2,750,000	1,272,985	1,450,000	(1,300,000)
	BE - INVEST INCOME	271,400	9,533	11,400	(260,000)
	BF - RENTS & RECOVERIES	0	111,507	111,507	111,507
	BH - DEPT REVENUES	3,883,000	1,860,896	2,360,000	(1,523,000)
	BJ - INTERDEPT REVENUES	554,189	142,487	554,189	0
	BW - INTERFUND CHARGES REVENUE	0	12,611	15,000	15,000
	TL - PROPERTY TAX	361,727,267	361,320,492	361,320,492	(406,775)
REV Total		372,014,356	368,656,287	370,151,088	(1,863,268)

Projected Surplus / (Deficit)	0	(12,140,583)
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E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an increase in overtime, termination pay, contractual salary increases and additional staffing partially offset by vacancies.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted Health Insurance premium than assumed in the budget (Appx 2.2% vs budgeted 3.7%) as well as vacancies.
	DD - GENERAL EXPENSES	A surplus is projected due to savings in various General Expenses.
	OO - OTHER EXPENSE	The contingency reserve is being used to fund higher than budgeted overtime expense.
REV	BC - PERMITS & LICENSES	A surplus is projected due to an increase in the number of alarm permits issued.
	BD - FINES & FORFEITS	A shortfall is projected due to lower alarm permit fines.
	BE - INVEST INCOME	A shortfall is projected due to lower investment earnings rate than was budgeted.
	BF - RENTS & RECOVERIES	A surplus is projected due to cancellation of prior years' encumbrances.
	BH - DEPT REVENUES	A shortfall is projected due to a delay in the Tow Truck Franchise contract.

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POLICE HEADQUARTER FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	238,636,856	189,222,133	238,472,869	163,987
	AB - FRINGE BENEFITS	124,532,917	109,025,350	123,937,071	595,846
	AC - WORKERS COMPENSATION	3,830,813	2,553,982	3,830,813	0
	BB - EQUIPMENT	297,871	158,581	297,871	0
	DD - GENERAL EXPENSES	3,249,355	3,005,507	3,249,355	0
	DE - CONTRACTUAL SERVICES	10,079,400	8,104,588	10,079,400	0
	DF - UTILITY COSTS	2,632,200	2,358,401	2,632,200	0
	HD - DEBT SERVICE CHARGEBACKS	14,362,751	0	14,704,470	(341,719)
	HF - INTER DEPARTMENTAL CHARGES	24,621,512	16,486,702	24,621,512	0
	OO - OTHER EXPENSE	250,000	47,326	250,000	0
EXP Total		422,493,675	330,962,570	422,075,561	418,114
REV	AA - FUND BALANCE	0	0	0	0
	BC - PERMITS & LICENSES	900,000	342,870	400,000	(500,000)
	BE - INVEST INCOME	17,300	13,241	17,300	0
	BF - RENTS & RECOVERIES	66,140	94,966	100,000	33,860
	BH - DEPT REVENUES	25,582,500	14,144,533	24,582,500	(1,000,000)
	BJ - INTERDEPT REVENUES	9,874,290	2,494,724	9,874,290	0
	BW - INTERFUND CHARGES REVENUE	381,327	17,929	250,000	(131,327)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,064,600	340,449	1,064,600	0
	IF - INTERFUND TRANSFERS	11,250,000	11,250,000	11,250,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	123,396	589,000	0
	TL - PROPERTY TAX	348,867,518	348,055,318	348,055,318	(812,200)
	TX - SPECIAL TAXES	23,901,000	18,127,496	23,901,000	0
REV Total		422,493,675	395,004,921	420,084,008	(2,409,667)

Projected Surplus / (Deficit)

(1,991,553)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies offset by increase in overtime, contractual salary increases and termination pay.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted Health Insurance premium than assumed in the budget (Appx 2.2% vs budgeted 3.7%) as well as vacancies.
REV	BC - PERMITS & LICENSES	A shortfall is projected due to a decrease in the number of pistol permits issued.
	BH - DEPT REVENUES	A shortfall is projected due to a decrease in ambulance fees.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	A shortfall is projected due to lower than budgeted grant fund reimbursements.

FISCAL 2014 MONTHLY FINANCIAL REPORT



SEWER & STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,874,761	16,422,308	19,940,172	(65,411)
	AB - FRINGE BENEFITS	12,465,958	10,338,069	12,102,434	363,524
	BB - EQUIPMENT	360,855	4,267	360,855	0
	DD - GENERAL EXPENSES	16,983,507	10,141,557	16,983,507	0
	DE - CONTRACTUAL SERVICES	28,539,600	27,880,745	28,539,600	0
	DF - UTILITY COSTS	11,000,000	7,055,755	11,000,000	0
	FF - INTEREST	7,479,116	0	7,479,116	0
	GG - PRINCIPAL	13,803,000	0	13,803,000	0
	HH - INTERFUND CHARGES	39,697,768	6,762,920	35,157,675	4,540,093
	OO - OTHER EXPENSE	27,462,077	250,000	538,500	26,923,577
EXP Total		177,666,642	78,855,622	145,904,859	31,761,783
REV	AA - FUND BALANCE	56,720,839	45,926,158	19,265,298	(37,455,541)
	BC - PERMITS & LICENSES	810,000	791,094	810,000	0
	BE - INVEST INCOME	220,000	61,117	220,000	0
	BF - RENTS & RECOVERIES	2,071,000	10,015,813	10,015,813	7,944,813
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	180,000	0
	BH - DEPT REVENUES	14,114,000	1,650,835	2,054,000	(12,060,000)
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	300,000	0	2,400,000	2,100,000
	BR - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFUND TRANSFERS	100,999,409	48,862,088	108,708,354	7,708,945
REV Total		177,666,642	107,307,105	145,904,859	(31,761,783)

FISCAL 2014 MONTHLY FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	DD - GENERAL EXPENSES	100	100	100	0
	DE - CONTRACTUAL SERVICES	5,300	0	5,300	0
EXP Total		5,400	100	5,400	0

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,217,456	1,819,635	2,170,551	46,905
	DD - GENERAL EXPENSES	33,033	29,643	33,033	0
	DE - CONTRACTUAL SERVICES	44,500	42,250	44,500	0
EXP Total		2,294,989	1,891,528	2,248,084	46,905
REV	BF - RENTS & RECOVERIES	0	370,963	565,861	565,861
REV Total		0	370,963	565,861	565,861

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.

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AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,414,467	7,772,420	9,191,263	223,204
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	264,555	303,900	0
	DE - CONTRACTUAL SERVICES	3,539,000	58,721	58,721	3,480,279
EXP Total		13,262,367	8,095,696	9,558,884	3,703,483
REV	BH - DEPT REVENUES	1,615,000	73,153	100,000	(1,515,000)
REV Total		1,615,000	73,153	100,000	(1,515,000)

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	Due to the passage of the disputed assessment fund legislation, the County no longer anticipates contractual services in connection with the Commercial Settlement Program.
REV	BH - DEPT REVENUES	A shortfall is projected due to a delay in the Tax Map Fee Verification Initiative.

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AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,120,570	6,291,943	7,622,687	497,883
	BB - EQUIPMENT	15,000	443	15,000	0
	DD - GENERAL EXPENSES	694,100	494,651	694,100	0
	DE - CONTRACTUAL SERVICES	5,700,000	3,777,470	5,700,000	0
EXP Total		14,529,670	10,564,506	14,031,787	497,883
REV	BD - FINES & FORFEITS	592,500	188,305	272,500	(320,000)
	BF - RENTS & RECOVERIES	1,915,000	459,563	565,029	(1,349,971)
	BH - DEPT REVENUES	125,000	137,309	176,000	51,000
	BJ - INTERDEPT REVENUES	712,527	0	712,527	0
	BW - INTERFUND CHARGES REVENUE	55,000	0	55,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	(33,772)	300,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	75,000	0	0	(75,000)
REV Total		3,775,027	751,404	2,081,056	(1,693,971)

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	A deficit is projected as a result of fewer forfeited property seizures.
	BF - RENTS & RECOVERIES	A deficit is projected as a result of less than anticipated Cash Recovery and Settlement Reimbursements.

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BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
	AA - SALARIES, WAGES & FEES	5,009,430	2,092,323	4,291,997	717,433
	AB - FRINGE BENEFITS	27,558,580	7,953,883	24,631,428	2,927,152
	AC - WORKERS COMPENSATION	9,114,275	3,897,337	8,114,275	1,000,000
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	117,105	71,811	117,105	0
	DE - CONTRACTUAL SERVICES	2,916,766	1,488,525	2,916,766	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	18,631,050	66,545,273	3,027,416
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	299,691,230	0	290,105,919	9,585,311
	HF - INTER DEPARTMENTAL CHARGES	5,149,385	2,442,332	5,149,385	0
	HH - INTERFUND CHARGES	20,306,649	13,513,864	20,306,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	11,250,000	11,250,000	11,250,000	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	25,772,168	16,174,005	25,920,928	(148,760)
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	491,423,277	87,498,480	474,314,725	17,108,552
	30 - AA - SALARIES, WAGES & FEES	(1,818,070)	0	0	(1,818,070)
	30 - FISCAL ANALYSIS Total	(1,818,070)	0	0	(1,818,070)
EXP Total		489,605,207	87,498,480	474,314,725	15,290,482
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - FUND BALANCE	10,000,000	99,076,664	0	(10,000,000)
	BD - FINES & FORFEITS	1,190,000	1,035,011	1,190,000	0
	BF - RENTS & RECOVERIES	5,730,301	1,890,280	2,874,702	(2,855,599)
	BG - REVENUE OFFSET TO EXPENSE	10,898,740	6,090,565	10,898,740	0
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	55,936,740	47,388,612	55,936,740	0
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,995,690	10,000,000	575,911
	BW - INTERFUND CHARGES REVENUE	38,676,274	18,692,134	37,676,274	(1,000,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	16,074	92,400	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	769,700	652,717	769,700	0
	TA - SALES TAX COUNTYWIDE	1,072,930,055	582,828,372	1,025,386,338	(47,543,717)
	TB - SALES TAX PART COUNTY	92,933,278	61,478,783	89,017,161	(3,916,117)
	TL - PROPERTY TAX	80,509,740	81,871,804	81,871,804	1,362,064
	TO - OTB 5% TAX	2,999,078	2,003,646	2,842,868	(156,210)
REV Total		1,382,710,395	913,640,352	1,319,176,727	(63,533,668)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AC - WORKERS COMPENSATION	A surplus is projected due to lower caseload.
	GA - LOCAL GOVT ASST PROGRAM	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be lower than the Modified Budget, this expense is also expected to be proportionately less than budget.
	HD - DEBT SERVICE CHARGEBACKS	A surplus is projected primarily due lower and delayed borrowing amounts. This amount is offset by Debt Service Chargeback Revenue.
REV	BF - RENTS & RECOVERIES	A deficit is projected due to the allocation of revenue to the respective Departments.
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	A surplus is projected due to higher PILOTS payments than previously estimated.
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	Lower sales tax collections are projected due in large part to the extreme weather conditions experienced during the first quarter.

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CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,687,265	1,412,539	1,679,060	8,205
	BB - EQUIPMENT	2,400	746	2,400	0
	DD - GENERAL EXPENSES	15,400	10,310	15,400	0
EXP Total		1,705,065	1,423,595	1,696,860	8,205
REV	BC - PERMITS & LICENSES	3,565,000	3,275,665	3,746,500	181,500
	BD - FINES & FORFEITS	600,000	251,750	300,200	(299,800)
	BH - DEPT REVENUES	200	61	200	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	47,686	71,663	26,663
REV Total		4,210,200	3,575,162	4,118,563	(91,637)

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	A deficit is projected due to lower than anticipated penalties on imposed fines.

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CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,148,209	88,849,721	113,162,958	3,985,251
	AC - WORKERS COMPENSATION	5,907,268	4,725,322	5,907,268	0
	BB - EQUIPMENT	124,000	22,514	124,000	0
	DD - GENERAL EXPENSES	3,257,630	2,536,479	3,257,630	0
	DE - CONTRACTUAL SERVICES	16,280,989	9,328,865	16,280,989	0
	DF - UTILITY COSTS	3,373,883	411,784	3,373,883	0
EXP Total		146,091,979	105,874,685	142,106,728	3,985,251
REV	BD - FINES & FORFEITS	13,000	10,990	13,000	0
	BF - RENTS & RECOVERIES	0	17,869	17,869	17,869
	BG - REVENUE OFFSET TO EXPENSE	300,000	225,000	300,000	0
	BH - DEPT REVENUES	2,670,000	1,798,530	2,670,000	0
	BJ - INTERDEPT REVENUES	150,000	44,232	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	10,711,625	3,239,580	4,685,576	(6,026,049)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	250,000	(33,499)	(33,499)	(283,499)
REV Total		14,094,625	5,302,701	7,802,946	(6,291,679)

E/R	OBJECT AND NAME	EXPLANATION
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected due to the elimination of funding in connection with inpatient medical costs and a lower than anticipated Federal inmate population.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected due to the elimination of funding in connection with Title IV-D, which reimbursed the Sheriff's Department for personnel engaged in enforcing child support mandates.

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CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,309,286	1,575,934	157,195
	DD - GENERAL EXPENSES	80,000	51,006	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
EXP Total		2,038,129	1,585,292	1,880,934	157,195
REV	BF - RENTS & RECOVERIES	0	5,951	5,951	5,951
REV Total		0	5,951	5,951	5,951

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CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,311,072	1,716,434	2,161,201	149,871
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,602,100	1,120,538	1,602,100	0
EXP Total		3,914,172	2,836,972	3,764,301	149,871
REV	BJ - INTERDEPT REVENUES	1,273,937	70,740	1,273,937	0
REV Total		1,273,937	70,740	1,273,937	0

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CL - COUNTY CLERK

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,169,609	4,262,024	5,162,115	7,494
	BB - EQUIPMENT	50,000	46,625	50,000	0
	DD - GENERAL EXPENSES	300,000	110,141	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	282,646	300,000	0
EXP Total		5,819,609	4,701,436	5,812,115	7,494
REV	BD - FINES & FORFEITS	100,000	37,033	100,000	0
	BF - RENTS & RECOVERIES	0	1,500	1,500	1,500
	BH - DEPT REVENUES	36,450,618	22,885,449	30,429,392	(6,021,226)
REV Total		36,550,618	22,923,983	30,530,892	(6,019,726)

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is projected due to a decrease in the amount of documents processed for Mortgage Recording Fees. This decrease is directly correlated with the current slowdown in the collection of mortgage origination fees. Another contributing factor is the delay in the implementation of the Online Registration Initiative.

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CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,426,629	5,054,181	5,904,788	521,841
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	125,000	42,715	125,000	0
	DE - CONTRACTUAL SERVICES	623,500	133,200	623,500	0
EXP Total		7,180,129	5,230,095	6,658,288	521,841
REV	BF - RENTS & RECOVERIES	250,000	0	250,000	0
	BH - DEPT REVENUES	16,300	8,046	16,300	0
REV Total		266,300	8,046	266,300	0

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CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,568,725	3,740,016	4,568,725	0
	DD - GENERAL EXPENSES	287,400	222,009	287,400	0
	HH - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		4,866,125	3,962,025	4,866,125	0
REV	BF - RENTS & RECOVERIES	138,000	96,432	115,360	(22,640)
	BH - DEPT REVENUES	325,000	280,006	325,000	0
REV Total		463,000	376,438	440,360	(22,640)

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CT - COURTS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AB - FRINGE BENEFITS	1,545,938	1,115,268	1,515,099	30,839
EXP Total		1,545,938	1,115,268	1,515,099	30,839
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,507,290	769,451	1,414,523	(92,767)
REV Total		1,507,290	769,451	1,414,523	(92,767)

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DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	30,130,886	25,771,579	30,089,157	41,729
	BB - EQUIPMENT	75,500	44,233	75,500	0
	DD - GENERAL EXPENSES	1,002,300	774,366	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,281,608	832,505	1,281,608	0
EXP Total		32,490,294	27,422,684	32,448,565	41,729
REV	BF - RENTS & RECOVERIES	0	174,425	174,425	174,425
	BH - DEPT REVENUES	12,000	11,484	12,000	0
	BJ - INTERDEPT REVENUES	372,327	0	372,327	0
	BW - INTERFUND CHARGES REVENUE	275,000	0	275,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,600	17,200	30,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,800	76,793	76,793	13,993
REV Total		752,727	279,902	941,145	188,418

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EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,687,194	10,901,319	14,934,757	(247,563)
	BB - EQUIPMENT	112,500	35,266	112,500	0
	DD - GENERAL EXPENSES	2,152,400	756,201	2,152,400	0
	DE - CONTRACTUAL SERVICES	725,082	405,473	725,082	0
EXP Total		17,677,176	12,098,258	17,924,739	(247,563)
REV	BF - RENTS & RECOVERIES	120,000	78,450	88,450	(31,550)
	BH - DEPT REVENUES	35,000	40,442	40,442	5,442
REV Total		155,000	118,892	128,892	(26,108)

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EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	827,773	732,847	695,609	132,164
	DD - GENERAL EXPENSES	15,500	4,000	15,500	0
EXP Total		843,273	736,847	711,109	132,164
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	778,663	(494,326)	738,663	(40,000)
REV Total		778,663	(494,326)	738,663	(40,000)

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FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AB - FRINGE BENEFITS	200,495,618	173,411,572	196,831,567	3,664,051
EXP Total		200,495,618	173,411,572	196,831,567	3,664,051
REV	BF - RENTS & RECOVERIES	0	29,029	29,029	29,029
REV Total		0	29,029	29,029	29,029

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs due to lower composite based premium increases (Approximately 2.2% vs. budgeted 3.7%).

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HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,274,046	11,774,716	13,950,394	323,652
	BB - EQUIPMENT	53,000	19,732	53,000	0
	DD - GENERAL EXPENSES	1,431,050	584,181	1,431,050	0
	DE - CONTRACTUAL SERVICES	402,330	243,897	402,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER DEPARTMENTAL CHARGES	5,965,837	2,822,103	5,965,837	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	107,859,869	135,000,000	4,100,000
EXP Total		166,226,263	128,304,497	161,802,611	4,423,652
REV	BC - PERMITS & LICENSES	5,480,087	4,945,155	5,582,782	102,695
	BD - FINES & FORFEITS	150,000	191,449	200,000	50,000
	BF - RENTS & RECOVERIES	1,470,000	1,119,692	4,467,804	2,997,804
	BH - DEPT REVENUES	1,313,700	1,678,874	2,356,593	1,042,893
	BW - INTERFUND CHARGES REVENUE	57,100	9,072	57,100	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	82,698,500	34,698,451	75,098,500	(7,600,000)
REV Total		91,169,387	42,642,692	87,762,779	(3,406,608)

E/R	OBJECT AND NAME	EXPLANATION
EXP	PP - EARLY INTERVENTION/SPECIAL EDUCATION	A surplus is projected due to a lower than anticipated number of caseloads.
REV	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.
	BH - DEPT REVENUES	A surplus is projected due to higher prior period Medicaid reimbursements.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected due to lower reimbursable expenditures in relation to caseloads.

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HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	865,800	676,798	821,420	44,380
	DD - GENERAL EXPENSES	2,000	2	2,000	0
	HF - INTER DEPARTMENTAL CHARGES	137,868	90,867	137,868	0
EXP Total		1,005,668	767,667	961,288	44,380
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	436,120	276,128	439,358	3,238
	SA - STATE AID REIMBURSEMENT OF EXPENSES	234,780	55,834	87,871	(146,909)
REV Total		670,900	331,962	527,229	(143,671)

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HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	548,518	449,494	548,518	0
	DD - GENERAL EXPENSES	5,450	3,700	5,450	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
EXP Total		564,968	453,194	564,968	0

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HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,375,889	4,743,299	4,735,943	639,946
	DD - GENERAL EXPENSES	876,898	726,348	1,060,249	(183,351)
	DE - CONTRACTUAL SERVICES	25,897,144	25,155,392	25,897,144	0
	HF - INTER DEPARTMENTAL CHARGES	3,571,363	1,340,583	3,571,363	0
EXP Total		35,721,294	31,965,622	35,264,699	456,595
REV	BD - FINES & FORFEITS	40,000	15,207	18,248	(21,752)
	BF - RENTS & RECOVERIES	0	66,479	66,479	66,479
	BJ - INTERDEPT REVENUES	379,280	258,393	379,280	0
	BW - INTERFUND CHARGES REVENUE	0	112,500	150,000	150,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,577,029	2,049,854	5,577,029	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,314,824	1,974,333	10,314,824	0
REV Total		16,311,133	4,476,766	16,505,860	194,727

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to year-end grant reimbursements not reflected in the current obligation.
	DD-GENERAL EXPENSES	A deficit is projected due to the increase in court remand cases.

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IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,142,898	6,610,642	6,921,355	221,543
	DD - GENERAL EXPENSES	347,750	193,311	347,750	0
	DE - CONTRACTUAL SERVICES	10,371,816	7,549,321	10,181,471	190,345
	DF - UTILITY COSTS	3,868,318	3,382,236	4,058,663	(190,345)
EXP Total		21,730,782	17,735,510	21,509,239	221,543
REV	BF - RENTS & RECOVERIES	0	46,351	46,351	46,351
	BH - DEPT REVENUES	40,000	311	40,000	0
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	4,956,265	(320,402)	4,956,265	0
	BW - INTERFUND CHARGES REVENUE	289,294	(10,344)	289,294	0
REV Total		5,385,559	(284,085)	5,331,910	(53,649)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to higher than budgeted back charges to Capital Projects.
REV	BI - CAP BACKCHARGES	Budgeted chargebacks are being paid directly from the Capital Fund.

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LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,108,334	4,431,059	5,356,480	751,854
	BB - EQUIPMENT	60,777	44,620	60,777	0
	DD - GENERAL EXPENSES	1,984,331	1,942,298	1,984,331	0
	DE - CONTRACTUAL SERVICES	944,700	815,000	944,700	0
EXP Total		9,098,142	7,232,977	8,346,288	751,854

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LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	315,000	257,311	318,940	(3,940)
	DD - GENERAL EXPENSES	5,700	2,500	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	294,550	407,900	0
EXP Total		728,600	554,361	732,540	(3,940)

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MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	474,667	374,166	449,994	24,673
	DD - GENERAL EXPENSES	24,900	14,190	24,900	0
	DE - CONTRACTUAL SERVICES	31,000	16,493	31,000	0
EXP Total		530,567	404,848	505,894	24,673

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ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,687,325	5,483,235	6,556,041	131,284
	BB - EQUIPMENT	45,900	31,877	45,900	0
	DD - GENERAL EXPENSES	658,017	555,721	658,017	0
	DE - CONTRACTUAL SERVICES	99,664	58,664	99,664	0
EXP Total		7,490,906	6,129,497	7,359,622	131,284
REV	BH - DEPT REVENUES	25,000	22,466	26,000	1,000
REV Total		25,000	22,466	26,000	1,000

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MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
REV	BG - REVENUE OFFSET TO EXPENSE	0	(5,575)	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	(1,000)	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	(1)	0	0
REV Total		0	(6,576)	0	0

E/R	OBJECT AND NAME	EXPLANATION
		This Department was consolidated into the Office of Management & Budget. The current obligation reported on this schedule will be moved to the Budget Office by year end.

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PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	506,013	432,564	493,657	12,356
	DD - GENERAL EXPENSES	9,250	2,742	9,250	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
EXP Total		522,563	435,306	510,207	12,356
REV	BH - DEPT REVENUES	400,000	1,003,872	1,053,872	653,872
REV Total		400,000	1,003,872	1,053,872	653,872

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A surplus is projected due to the resolution of prior pending estate cases.

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PB - PROBATION

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,751,515	13,205,675	16,076,919	674,596
	BB - EQUIPMENT	30,900	21,249	30,900	0
	DD - GENERAL EXPENSES	277,800	208,158	277,800	0
	DE - CONTRACTUAL SERVICES	653,325	387,982	653,325	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER DEPARTMENTAL CHARGES	1,535,544	523,555	1,535,544	0
EXP Total		19,249,584	14,346,619	18,574,988	674,596
REV	BF - RENTS & RECOVERIES	0	74,294	74,295	74,295
	BH - DEPT REVENUES	1,780,000	1,351,103	1,630,000	(150,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	130,922	139,105	123,105
	SA - STATE AID REIMBURSEMENT OF EXPENSES	4,857,877	3,136,173	4,857,877	0
REV Total		6,653,877	4,692,493	6,701,277	47,400

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	739,354	602,620	716,805	22,549
	DD - GENERAL EXPENSES	38,600	11,543	38,600	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		790,454	614,163	767,905	22,549

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PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	18,809,646	16,908,928	19,964,480	(1,154,834)
	BB - EQUIPMENT	456,500	287,197	456,500	0
	DD - GENERAL EXPENSES	1,704,700	1,497,135	1,704,700	0
	DE - CONTRACTUAL SERVICES	6,130,500	5,426,740	6,130,500	0
EXP Total		27,101,346	24,120,000	28,256,180	(1,154,834)
REV	BF - RENTS & RECOVERIES	1,577,300	1,344,568	1,678,276	100,976
	BH - DEPT REVENUES	19,515,342	16,147,810	17,804,557	(1,710,785)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	42,302	42,302	42,302
	TX - SPECIAL TAXES	2,925,000	2,691,220	2,925,000	0
REV Total		24,017,642	20,225,900	22,450,135	(1,567,507)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA-SALARIES, WAGES & FEES	A deficit is being projected due to a larger number of seasonal employees working in the parks facilities.
REV	BH - DEPT REVENUES	A shortfall is projected due to a harsh winter that was marred by high amounts of snowfall and freezing temperatures. As a result, many Parks facilities saw a decrease in attendance and usage.

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PR - SHARED SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	922,769	774,360	933,299	(10,530)
	DD - GENERAL EXPENSES	17,500	13,298	23,500	(6,000)
	DE - CONTRACTUAL SERVICES	1,700	1,495	1,700	0
EXP Total		941,969	789,153	958,499	(16,530)
REV	BF - RENTS & RECOVERIES	200,000	344,631	350,000	150,000
	BH - DEPT REVENUES	528,500	14,107	100,500	(428,000)
REV Total		728,500	358,738	450,500	(278,000)

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is projected due to a delay in the implementation of the Online Vendor Registration Initiative.

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PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	32,374,363	27,144,468	30,374,361	2,000,002
	AC - WORKERS COMPENSATION	2,228,693	1,197,992	2,228,693	0
	BB - EQUIPMENT	93,000	17,700	93,000	0
	DD - GENERAL EXPENSES	6,980,800	6,423,581	6,980,800	0
	DE - CONTRACTUAL SERVICES	123,363,121	116,081,733	125,816,818	(2,453,697)
	DF - UTILITY COSTS	28,063,292	27,704,486	28,063,292	0
	HF - INTER DEPARTMENTAL CHARGES	9,650,361	9,081,458	9,650,361	0
	MM - MASS TRANSPORTATION	42,876,044	35,356,031	42,876,044	0
	OO - OTHER EXPENSE	13,638,917	10,963,715	13,638,917	0
EXP Total		259,268,591	233,971,164	259,722,286	(453,695)
REV	BC - PERMITS & LICENSES	710,000	501,497	710,000	0
	BD - FINES & FORFEITS	10,000	480	480	(9,520)
	BF - RENTS & RECOVERIES	8,991,895	8,265,151	10,332,232	1,340,337
	BG - REVENUE OFFSET TO EXPENSE	0	83,325	94,820	94,820
	BH - DEPT REVENUES	47,871,425	28,265,810	47,871,425	0
	BJ - INTERDEPT REVENUES	17,545,265	1,151,620	17,545,265	0
	BW - INTERFUND CHARGES REVENUE	6,855,006	1,842,721	6,855,006	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,132,840	12,441	6,145,281	12,441
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,449,000	31,500,687	63,679,000	1,230,000
REV Total		150,565,431	71,623,733	153,233,509	2,668,078

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RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
REV	BF - RENTS & RECOVERIES	0	(2,534,892)	0	0
REV Total		0	(2,534,892)	0	0

E/R	OBJECT AND NAME	EXPLANATION
		This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to Public Works by year end.

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RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	879,484	579,909	723,866	155,618
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	31,329	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	13,113	125,000	0
EXP Total		1,169,984	624,350	1,014,366	155,618

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SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	226,800	176,168	213,679	13,121
	DD - GENERAL EXPENSES	3,442	2,442	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	10,567	12,500	0
EXP Total		242,742	189,178	229,621	13,121
REV	BH - DEPT REVENUES	15,000	30,508	37,764	22,764
REV Total		15,000	30,508	37,764	22,764

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A surplus is projected due to the implementation of assisting immigrants by translating, completing family court paperwork and other immigration documents.

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SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,957,561	36,792,295	44,306,835	650,726
	BB - EQUIPMENT	309,000	254,056	309,000	0
	DD - GENERAL EXPENSES	883,150	615,940	883,150	0
	DE - CONTRACTUAL SERVICES	8,779,143	5,568,349	8,779,143	0
	HF - INTER DEPARTMENTAL CHARGES	18,345,178	4,635,336	18,345,178	0
	SS - RECIPIENT GRANTS	63,190,000	48,587,534	59,370,000	3,820,000
	TT - PURCHASED SERVICES	61,247,021	58,302,557	66,650,985	(5,403,964)
	WW - EMERGENCY VENDOR PAYMENTS	56,420,000	34,110,460	51,075,000	5,345,000
	XX - MEDICAID	253,257,500	207,737,015	248,712,000	4,545,500
EXP Total		507,388,553	396,603,542	498,431,291	8,957,262
REV	BF - RENTS & RECOVERIES	1,900,000	13,899,580	15,050,000	13,150,000
	BH - DEPT REVENUES	14,974,440	13,191,665	15,500,000	525,560
	BJ - INTERDEPT REVENUES	277,029	64,087	277,029	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	116,791,754	56,436,100	113,071,125	(3,720,629)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,538,103	35,857,115	54,478,124	(2,059,979)
REV Total		190,481,326	119,448,546	198,376,278	7,894,952

E/R	OBJECT AND NAME	EXPLANATION
EXP	SS - RECIPIENT GRANTS	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF), Subsidized Adoption programs and Foster Care.
	TT - PURCHASED SERVICES	A deficit is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification coupled with an increase in the market rates.
	WW - EMERGENCY VENDOR PAYMENTS	A surplus is projected primarily due to a lower than anticipated number of caseloads under TANF, Safety Net, Institutional and foster care and Juvenile Delinquency programs.
	XX - MEDICAID	A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.
REV	BF - RENTS & RECOVERIES	A surplus is projected primarily due to the recovery of Foster Care and Juvenile delinquency contracted amounts that were not fully utilized as a result of lower caseloads.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower caseloads in the TANF, Foster Care, Institutional Care, and Subsidized Adoption programs.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower caseloads in the Foster Care, Institutional Care, and Subsidized Adoption programs.

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TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,160,515	1,688,075	2,022,542	137,973
	BB - EQUIPMENT	11,000	8,918	11,000	0
	DD - GENERAL EXPENSES	337,050	257,852	337,050	0
	DE - CONTRACTUAL SERVICES	310,500	162,238	310,500	0
	OO - OTHER EXPENSE	10,000,000	2,993,212	10,000,000	0
EXP Total		12,819,065	5,110,295	12,681,092	137,973
REV	BA - INT PENALTY ON TAX	29,100,000	26,114,887	29,100,000	0
	BD - FINES & FORFEITS	10,000	12,718	12,718	2,718
	BE - INVEST INCOME	1,830,000	1,102,994	1,830,000	0
	BF - RENTS & RECOVERIES	10,000	60,817	60,818	50,818
	BH - DEPT REVENUES	525,000	426,193	525,000	0
	TX - SPECIAL TAXES	3,275,000	2,162,341	3,275,000	0
REV Total		34,750,000	29,879,951	34,803,536	53,536

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TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,019,815	2,512,886	3,118,749	(98,934)
	BB - EQUIPMENT	8,900	6,513	8,900	0
	DD - GENERAL EXPENSES	283,690	155,259	283,690	0
	DE - CONTRACTUAL SERVICES	11,451,521	10,100,000	15,883,081	(4,431,560)
EXP Total		14,763,926	12,774,658	19,294,420	(4,530,494)
REV	BD - FINES & FORFEITS	62,446,289	52,769,429	78,281,695	15,835,406
	BF - RENTS & RECOVERIES	0	32,165	32,165	32,165
REV Total		62,446,289	52,801,594	78,313,860	15,867,571

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A deficit is projected due to the cost associated with the implementation of the Speed Camera initiative to be offset by revenue.
REV	BD - FINES & FORFEITS	A surplus is projected due to the implementation of the Speed Camera initiative.

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VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	417,877	330,624	417,877	0
	DD - GENERAL EXPENSES	11,200	8,308	11,200	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER DEPARTMENTAL CHARGES	1,000	0	1,000	0
EXP Total		430,777	338,932	430,777	0
REV	BJ - INTERDEPT REVENUES	346,159	0	346,159	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,899	0	32,899	0
REV Total		379,058	0	379,058	0

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YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	(34,400)	0	0
REV Total		0	(34,400)	0	0

E/R	OBJECT AND NAME	EXPLANATION
		This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

FISCAL 2014 MONTHLY FINANCIAL REPORT



2014 AA - SALARIES, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
FCF	FC - FIRE COMMISSION	185,416	211,427	217,356	(31,940)
FCF Total		185,416	211,427	217,356	(31,940)
GEN	AR - ASSESSMENT REVIEW COMMISSION	69,150	69,144	69,144	6
	AS - ASSESSMENT DEPARTMENT	121,537	157,234	113,640	7,897
	AT - COUNTY ATTORNEY	140,973	244,812	277,494	(136,521)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,327,724	(115,202)	1,674,932	652,792
	CA - OFFICE OF CONSUMER AFFAIRS	4,061	75,911	59,805	(55,744)
	CC - NC SHERIFF/CORRECTIONAL CENTER	828,646	2,407,514	1,477,346	(648,700)
	CE - COUNTY EXECUTIVE	30,000	5,004	5,004	24,996
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	4,057	4,057	(4,057)
	CL - COUNTY CLERK	15,634	48,638	15,634	0
	CO - COUNTY COMPTROLLER	85,720	240,768	129,428	(43,708)
	CS - CIVIL SERVICE	0	80,649	1,819	(1,819)
	DA - DISTRICT ATTORNEY	527,263	532,045	463,324	63,939
	EL - BOARD OF ELECTIONS	184,240	228,325	241,037	(56,797)
	EM - EMERGENCY MANAGEMENT	2,855	4,935	4,935	(2,080)
	HE - HEALTH DEPARTMENT	114,647	304,932	175,249	(60,602)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	9,300	9,285	9,300	0
	HS - DEPARTMENT OF HUMAN SERVICES	177,643	219,841	105,977	71,666
	IT - INFORMATION TECHNOLOGY	238,846	265,994	235,199	3,647
	LE - COUNTY LEGISLATURE	105,537	111,939	132,644	(27,107)
	LR - OFFICE OF LABOR RELATIONS	0	6,491	6,491	(6,491)
	ME - MEDICAL EXAMINER	3,031	49,431	46,399	(43,368)
	PA - PUBLIC ADMINISTRATOR	33,410	39,814	22,852	10,558
	PB - PROBATION	127,041	335,803	178,423	(51,382)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,554	7,554	7,554	0
	PK - PARKS, RECREATION AND MUSEUMS	167,796	268,704	136,381	31,415
	PR - SHARED SERVICES	0	24,157	24,157	(24,157)
	PW - PUBLIC WORKS DEPARTMENT	424,291	473,005	474,671	(50,380)
	RM - RECORDS MANAGEMENT	5,000	0	5,000	0
	SS - SOCIAL SERVICES	74,893	214,393	198,692	(123,799)
	TR - COUNTY TREASURER	32,442	41,238	51,118	(18,676)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,220	29,648	14,091	(1,871)
	VS - VETERANS SERVICES AGENCY	2,343	21,024	21,024	(18,681)
GEN Total		5,873,797	6,407,088	6,382,821	(509,024)
PDD	PD - POLICE DEPARTMENT	12,511,091	9,259,930	14,700,000	(2,188,909)
PDD Total		12,511,091	9,259,930	14,700,000	(2,188,909)
PDH	PD - POLICE DEPARTMENT	12,661,518	18,640,443	23,600,000	(10,938,482)
PDH Total		12,661,518	18,640,443	23,600,000	(10,938,482)
Grand Total		31,231,822	34,518,888	44,900,177	(13,668,355)

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2014 AA - SALARIES, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
FCF	FC - FIRE COMMISSION	1,941,500	1,417,139	2,103,346	(161,846)
FCF Total		1,941,500	1,417,139	2,103,346	(161,846)
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	447	451	(451)
	AS - ASSESSMENT DEPARTMENT	0	8,687	10,207	(10,207)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	51,818	68,362	42,638
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	11,494,825	15,500,000	653,356
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	19,531	109,394	(9,394)
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	25,354	29,700	(17,000)
	CS - CIVIL SERVICE	20,900	23,326	28,326	(7,426)
	DA - DISTRICT ATTORNEY	925,000	1,084,685	1,320,000	(395,000)
	EL - BOARD OF ELECTIONS	34,500	17,550	34,500	0
	EM - EMERGENCY MANAGEMENT	12,900	40,935	12,900	0
	HE - HEALTH DEPARTMENT	274,600	143,970	226,975	47,625
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1	500	1,700
	IT - INFORMATION TECHNOLOGY	225,200	427,611	460,000	(234,800)
	LE - COUNTY LEGISLATURE	0	900	900	(900)
	ME - MEDICAL EXAMINER	35,286	118,039	72,389	(37,103)
	PA - PUBLIC ADMINISTRATOR	7,800	434	1,100	6,700
	PB - PROBATION	300,000	194,169	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	410,900	708,906	781,855	(370,955)
	PR - SHARED SERVICES	1,800	565	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	2,485,101	4,595,235	5,703,021	(3,217,920)
	RM - RECORDS MANAGEMENT	4,100	5,843	5,843	(1,743)
	SS - SOCIAL SERVICES	1,206,625	1,195,599	1,566,182	(359,557)
	TR - COUNTY TREASURER	0	4,936	15,997	(15,997)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	30,478	70,000	0
GEN Total		22,458,968	20,193,842	26,385,402	(3,926,434)
PDD	PD - POLICE DEPARTMENT	25,000,000	23,447,162	34,340,000	(9,340,000)
PDD Total		25,000,000	23,447,162	34,340,000	(9,340,000)
PDH	PD - POLICE DEPARTMENT	25,000,000	21,754,002	30,660,000	(5,660,000)
PDH Total		25,000,000	21,754,002	30,660,000	(5,660,000)
Grand Total		74,400,468	66,812,144	93,488,748	(19,088,280)

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2014 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
PDD	FB - FRINGE BENEFIT	40,403,018	40,378,868	40,378,868	24,150
PDD Total		40,403,018	40,378,868	40,378,868	24,150
PDH	FB - FRINGE BENEFIT	33,628,609	33,592,839	33,592,839	35,770
PDH Total		33,628,609	33,592,839	33,592,839	35,770
Grand Total		74,031,627	73,971,707	73,971,707	59,920

Note: The reported amounts are net of deferrals in connection with the Contribution and Alternate Contribution Stabilization Programs offered by the New York State Retirement System and also includes installments on prior year deferrals.

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2014 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
FCF	FB - FRINGE BENEFIT	1,342,904	1,295,966	1,295,966	46,938
FCF Total		1,342,904	1,295,966	1,295,966	46,938
GEN	FB - FRINGE BENEFIT	48,108,943	48,665,557	48,665,557	(556,614)
GEN Total		48,108,943	48,665,557	48,665,557	(556,614)
PDD	FB - FRINGE BENEFIT	1,575,096	1,573,819	1,573,819	1,277
PDD Total		1,575,096	1,573,819	1,573,819	1,277
PDH	FB - FRINGE BENEFIT	7,832,800	7,824,043	7,824,043	8,757
PDH Total		7,832,800	7,824,043	7,824,043	8,757
Grand Total		58,859,743	59,359,386	59,359,385	(499,642)

Note: The reported amounts are net of deferrals in connection with the Contribution and Alternate Contribution Stabilization Programs offered by the New York State Retirement System and also includes installments on prior year deferrals.

FISCAL 2014 MONTHLY FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
FCF	FB - FRINGE BENEFIT	1,698,491	1,296,047	1,562,439	136,052
FCF Total		1,698,491	1,296,047	1,562,439	136,052
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	409	409	(409)
	CT - COURTS	37,183	24,857	37,183	0
	FB - FRINGE BENEFIT	69,880,744	55,222,924	66,225,243	3,655,501
GEN Total		69,917,927	55,248,190	66,262,835	3,655,092
PDD	FB - FRINGE BENEFIT	32,170,926	24,536,270	29,629,759	2,541,167
PDD Total		32,170,926	24,536,270	29,629,759	2,541,167
PDH	FB - FRINGE BENEFIT	28,974,942	22,978,338	27,480,784	1,494,158
PDH Total		28,974,942	22,978,338	27,480,784	1,494,158
Grand Total		132,762,286	104,058,845	124,935,817	7,826,469

FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	October Projections	Variance
FCF	FB - FRINGE BENEFIT	1,048,722	784,950	948,565	100,157
FCF Total		1,048,722	784,950	948,565	100,157
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	22,016,819	8,984,414	18,898,520	3,118,299
	CT - COURTS	1,198,755	957,134	1,198,755	0
	FB - FRINGE BENEFIT	46,289,145	39,718,818	47,478,834	810,311
GEN Total		69,504,719	49,660,365	67,576,109	3,928,610
PDD	FB - FRINGE BENEFIT	25,325,482	20,357,055	24,452,040	873,442
PDD Total		25,325,482	20,357,055	24,452,040	873,442
PDH	FB - FRINGE BENEFIT	34,323,883	28,716,997	34,516,130	807,753
PDH Total		34,323,883	28,716,997	34,516,130	807,753
Grand Total		130,202,806	99,519,366	127,492,844	5,709,962

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2014 OTHER EXPENSE

FUND	DEPT AND NAME	SUBJECT	2014 Modified Budget	Current Obligation	October Projections	Variance	
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	7,185,600	424,832	2,984,100	4,201,500	
		88989 - NIFA SET-ASIDES	193,473,026	0	188,002,440	5,470,586	
	DS - DEBT SERVICE	Total	200,658,626	424,832	190,986,540	9,672,086	
DSV Total			200,658,626	424,832	190,986,540	9,672,086	
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0	
		52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0	
		55955 - NYS ASSN OF COUNTIES	63,500	62,260	62,260	1,240	
		66966 - LEGAL AID SOC OF NC	6,205,830	6,205,830	6,205,830	0	
		67967 - BAR ASSN NC PUB DFDR	7,729,564	6,403,714	7,729,564	0	
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0	
		70970 - RESIDENT TUITION	4,598,000	302,403	4,598,000	0	
		7097F - FIT RESIDENT TUITION	4,114,000	364,539	4,114,000	0	
		87985 - OTHER PAYMENTS	0	208,579	0	0	
		87987 - OTHER SUITS & DAMAGES	2,225,000	195,555	2,375,000	(150,000)	
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	97,476	0	0	
		8798B - ATTORNEY FEES	0	701,164	0	0	
		8798C - ATTORNEY GROSS PROCEEDS	0	1,020,476	0	0	
		93993 - INSURANCE ON BLDGS	599,266	500,000	599,266	0	
		97998 - CONTINGENCY RESERVE	100,000	0	100,000	0	
		BU - OFFICE OF MANAGEMENT AND BUDGET	Total	25,772,168	16,174,005	25,920,928	(148,760)
		PW - PUBLIC WORKS DEPARTMENT	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	75,000	75,000
	80981 - COLISEUM REPAIR EXPENSES			113,790	(2,391,499)	113,790	0
	94994 - RENT			13,450,127	13,280,213	13,450,127	0
	PW - PUBLIC WORKS DEPARTMENT	Total	13,638,917	10,963,715	13,638,917	0	
	TR - COUNTY TREASURER	TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	10,000,000	(214,277)	10,000,000	0
			8798A - OTHER SUITS & DAMAGES-INTEREST	0	3,207,489	0	0
	TR - COUNTY TREASURER	Total	10,000,000	2,993,212	10,000,000	0	
GEN Total			49,411,085	30,130,931	49,559,845	(148,760)	
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	750	0	0	
		87987 - OTHER SUITS & DAMAGES	750,000	305,281	918,500	(168,500)	
		8798B - ATTORNEY FEES	0	0	0	0	
		8798C - ATTORNEY GROSS PROCEEDS	0	443,000	0	0	
		97998 - CONTINGENCY RESERVE	2,000,000	0	0	2,000,000	
PD - POLICE DEPARTMENT	Total	2,750,000	749,031	918,500	1,831,500		
PDD Total			2,750,000	749,031	918,500	1,831,500	
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	22,326	250,000	0	
		8798C - ATTORNEY GROSS PROCEEDS	0	25,000	0	0	
PD - POLICE DEPARTMENT	Total	250,000	47,326	250,000	0		
PDH Total			250,000	47,326	250,000	0	
Grand Total			253,069,711	31,352,121	241,714,885	11,354,826	

FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVES

FISCAL 2014 MONTHLY FINANCIAL REPORT



The Administration has developed Smart Government Initiatives that were implemented since 2012. The Monthly Reports provide an update on the status of these on-going initiatives by department. A total of two initiatives are expected to yield approximately \$1.0 million in projected savings for 2014.

Department	Initiative	Achieved	FY14 Savings Revised	Annual Savings
Police Department	Removal of 15 Police Officers from Long-Term Disability	\$ 698,753	\$ 739,529	\$ 1,569,212
Sheriff's Department	Removal of 24 Employees from Payroll to Disability	\$ 258,980	\$ 275,276	\$ 2,925,625
Total		\$ 957,733	\$ 1,014,805	\$ 4,494,837

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NASSAU COUNTY POLICE DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of October 31, 2014

Initiative: Remove Police Officers
Source: Nassau County Police Department
Owner: Thomas Krumpfer
Department: Police Department

Projection	FY14 Savings	Annual Savings
Original	930,124	2,353,817
Revised	739,529	1,569,212
Achieved	698,753	1,217,667

Description:

Fifteen (15) sworn officers are expected to retire under this initiative. The Nassau County Police Department is reviewing all Long-Term Disability cases for retirement eligibility.

Implementation:

In 2012, the Nassau County Police Department requested assistance and intervention from the New York State Comptroller's Office in its ongoing efforts to expedite the removal of employees from the County's payroll to a State disability pension.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Feb-12		
Letter to Comptroller	Jan-12	Feb-12	Mar-12
Implementation	Mar-12		May-12

Progress Report:

The Police Department met with representatives from the New York State retirement system in March 2012 to request the expediting of these disability claims. In 2013, eight officers have retired under this ongoing initiative which have resulted in an annual savings of \$1.5 million. The department continues in its effort in achieving this initiative in 2014. As of October 30, 2014, eight officers have retired under this initiative.

2014 Annual Impact

The value of the removal and transfer of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$1.6 million. The total savings in 2014 is projected to be approximately \$739,529. Ten officers are expected to retire under this initiative in 2014.

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NASSAU COUNTY SHERIFF'S DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of October 31, 2014

Initiative: Removal of Employees from Payroll to Disability
Source: Nassau County Sheriff's Department
Owner: Sheriff Michael Sposato
Department: Correctional Center

Projection	FY14 Savings	Annual Savings
Original	1,095,478	2,925,625
Revised	275,276	606,095
Achieved	258,980	483,782

Description:

At the beginning of the fiscal year 2014 twenty four (24) correction officer titled employees are awaiting a final determination from the New York State Comptroller on applications for a disability pension. Medical documentation previously submitted indicates that these employees are permanently disabled and therefore unable to perform the full duties of their positions.

Implementation:

In 2012 the Nassau County Sheriff's Department submitted a letter to the New York State Comptroller's Office requesting assistance in its ongoing efforts to expedite the removal of employees from the County's payroll to a State disability pension.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Jan-12		
Letter to Comptroller	Jan-12	Feb-12	
Implementation	Mar-12		

Progress Report:

The Corrections Department met with representatives from the New York State retirement system to request the expediting of these disability claims. In 2013, 14 officers have retired under this ongoing initiative which have resulted in an annual savings of \$1.7 million. The department continues in its effort in achieving this initiative in 2014. As of October 31, 2014, four officers have retired under this initiative.

2014 Annual Impact

The value of the removal and transferal of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$606,095. Total savings in 2014 is projected to be approximately \$275,276. Five officers are expected to retire under this initiative in 2014.

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KEY PERFORMANCE INDICATORS

FISCAL 2014 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2014 Budget	On Board 12/31/2013	On Board 9/30/2014	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 10/31/2014	Variance 10/31/14 vs. 9/30/14	Variance 10/31/2014 vs. 2014 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	28	-	-	-	-	28	-	(1)	-
AS - ASSESSMENT DEPARTMENT	158	153	147	-	-	-	-	147	-	(11)	-
AT - COUNTY ATTORNEY	107	95	93	1	-	-	(1)	93	-	(14)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	24	-	-	-	-	24	-	(1)	-
BU - CONTROL CENTER 30	(101)	-	-	-	-	-	-	-	-	101	-
CA - OFFICE OF CONSUMER AFFAIRS	27	26	25	-	-	-	-	25	-	(2)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,134	1,067	1,067	-	(4)	-	-	1,067	(4)	(71)	-
CE - COUNTY EXECUTIVE	18	18	15	-	-	-	-	15	-	(3)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	38	37	37	-	-	-	-	37	-	(1)	-
CL - COUNTY CLERK	84	84	82	-	-	5	(5)	82	-	(2)	-
CO - COUNTY COMPTROLLER	86	71	74	1	-	2	(1)	76	2	(10)	-
CS - CIVIL SERVICE	51	50	50	1	-	-	-	51	1	-	-
DA - DISTRICT ATTORNEY	375	375	378	1	(2)	1	(1)	377	(1)	2	-
EL - BOARD OF ELECTIONS	139	160	165	-	-	1	-	166	1	27	-
FC - FIRE COMMISSION	95	91	90	-	-	-	-	90	-	(5)	-
EM - EMERGENCY MANAGEMENT	9	8	10	-	-	-	-	10	-	1	-
HE - HEALTH DEPARTMENT	173	170	169	-	-	-	-	169	-	(4)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	13	14	-	-	-	-	14	-	2	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	77	72	67	1	-	-	-	68	1	(9)	7
IT - INFORMATION TECHNOLOGY	79	76	77	2	-	-	-	79	2	-	-
LE - COUNTY LEGISLATURE	102	86	86	1	-	-	-	87	1	(15)	-
LR - OFFICE OF LABOR RELATIONS	5	4	4	-	-	1	-	5	1	-	-
MA - OFFICE OF MINORITY AFFAIRS	6	6	6	-	-	-	-	6	-	-	-
ME - MEDICAL EXAMINER	72	69	69	-	-	-	-	69	-	(3)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	200	191	187	-	-	-	-	187	-	(13)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	1	(1)	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	148	149	-	-	-	(1)	148	(1)	(3)	-
PD - POLICE DISTRICT	1,422	1,343	1,401	66	(4)	4	(5)	1,462	61	40	-
PD - POLICE HEADQUARTERS	1,630	1,615	1,539	-	(5)	3	(1)	1,536	(3)	(94)	-
PR - SHARED SERVICES	11	10	11	-	-	-	-	11	-	-	-
PW - PUBLIC WORKS DEPARTMENT	418	412	401	-	(1)	2	(2)	400	(1)	(18)	-
RM - RECORDS MANAGEMENT	14	12	12	-	-	-	-	12	-	(2)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	640	633	618	-	(1)	3	(3)	617	(1)	(23)	14
TR - COUNTY TREASURER	32	29	26	-	-	-	-	26	-	(6)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	44	47	-	-	-	-	47	-	4	-
VS - VETERANS SERVICES AGENCY	7	6	6	-	-	-	-	6	-	(1)	-
Sub-Total Full Time Employees	7,395	7,252	7,201	74	(17)	23	(21)	7,260	59	(135)	-
Contract Employees	41	28	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	7,436	7,280	7,201	74	(17)	23	(21)	7,260	(20)	(176)	21
Sewer District	306	295	276	-	(1)	6	(6)	275	(20)	(31)	-
Grand Total F/T Employees	7,742	7,575	7,477	74	(18)	29	(27)	7,535	(40)	(207)	21



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
AT	CNTY ATTORNEY LAW ASST TEMP	1
CO	INSPTR(COMPTROLLER)	1
CS	PRSNL SPCLST I	1
DA	ASST DISTRICT ATTY	1
HS	SR CTZN PRG DEV AIDE	1
IT	DEP COMMISSIONER OF INFO TECH	1
	TECHNICAL DEVELOPER, TEMPORARY	1
LE	LEGISLATIVE ASSISTANT	1
PDD	POLICE OFFICER	66
MAJOR FUNDS NEW HIRES		74
		0
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		74



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
CC	CORRECTION OFFICER	(2)
	CORRECTION CAPTAIN	(1)
	DEPUTY SHERIFF	(1)
DA	ASST DISTRICT ATTY	(2)
PDD	POLICE SERGEANT	(1)
	POLICE OFFICER	(3)
PDH	POLICE SERGEANT	(1)
	POLICE OFFICER	(3)
	INTELLIGENCE ANALYST	(1)
PW	BLDG CNSTN ESTIMATOR	(1)
SS	CASEWORKER I	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(17)
SSW	POWER PLANT OPTR II	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(1)
TOTAL TERMINATION/RESIGNATION		(18)

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KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 9/30/2014	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 10/31/2014	Variance 10/31/14 vs. 9/30/14
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	(1)	-	(1)
EM - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-
HE - HEALTH DEPARTMENT	68	-	1	(1)	-	68	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	51	-	-	-	-	51	-
HS - DEPARTMENT OF HUMAN SERVICES	39	-	-	-	-	39	-
ME - MEDICAL EXAMINER	-	-	-	-	-	-	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	9	-	-	-	-	9	-
SS - SOCIAL SERVICES	146	-	-	-	-	146	-
Grant Fund Total	318	-	1	(1)	(1)	317	(1)

FISCAL 2014 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	COBA	SOA	Total Union				Total Non		Grand Total	CONTRACT EMPLOYEE
							On-Board	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Union On-Board	On-Board		
							10/31/2014				10/31/2014	10/31/2014		
Assessment	141	-	-	-	-	-	141	-	-	6	6	147	-	
Assessment Review Commission	20	-	-	-	-	-	20	5	-	3	8	28	-	
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-	
CF - Printing, Mail & Graphics	25	-	-	-	-	-	25	-	-	-	-	25	-	
Civil Service	49	-	-	-	-	-	49	-	-	2	2	51	-	
Consumer Affairs	23	-	-	-	-	-	23	-	-	2	2	25	-	
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-	
Correctional Center	155	-	-	-	906	-	1,061	-	-	2	2	1,063	-	
County Attorney	28	-	-	-	-	-	28	-	-	65	65	93	-	
County Clerk	73	-	-	-	-	-	73	-	1	8	9	82	-	
County Comptroller	63	-	-	-	-	-	63	-	1	12	13	76	-	
County Executive	-	-	-	-	-	-	-	-	1	14	15	15	-	
District Attorney	124	-	41	-	-	-	165	-	1	211	212	377	-	
Elections	133	-	-	-	-	-	133	-	-	33	33	166	-	
Emergency Management	2	-	-	-	-	-	2	-	-	8	8	10	-	
Fire Commission	89	-	-	-	-	-	89	-	-	1	1	90	-	
Health	165	-	-	-	-	-	165	-	-	4	4	169	-	
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	14	14	14	-	
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-	
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-	
Human Services	59	-	-	-	-	-	59	-	-	9	9	68	7	
Information Technology	74	-	-	-	-	-	74	-	-	5	5	79	-	
Labor Relations	1	-	-	-	-	-	1	-	-	4	4	5	-	
Legislature	-	-	-	-	-	-	-	-	19	68	87	87	-	
Medical Examiner	66	-	-	-	-	-	66	-	-	3	3	69	-	
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-	
Office of Management and Budget	-	-	-	-	-	-	-	-	-	24	24	24	-	
Police District	57	4	-	1,242	-	158	1,461	-	-	1	1	1,462	-	
Police Headquarters	673	322	-	369	-	161	1,525	-	-	11	11	1,536	-	
Probation	186	-	-	-	-	-	186	-	-	1	1	187	-	
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-	
Public Works	390	-	-	-	-	-	390	-	-	10	10	400	-	
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-	
Recreation, Parks and Museums	143	-	-	-	-	-	143	-	-	5	5	148	-	
Shared Services	9	-	-	-	-	-	9	-	-	2	2	11	-	
Social Services	606	-	-	-	-	-	606	-	-	11	11	617	14	
Traffic and Parking Violations Agency	44	-	-	-	-	-	44	-	-	3	3	47	-	
Treasurer	23	-	-	-	-	-	23	-	-	3	3	26	-	
Veterans Services	4	-	-	-	-	-	4	-	-	2	2	6	-	
Sub-Total Full-Time Employees	3,447	326	41	1,611	906	319	6,650	5	23	582	610	7,260	-	
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	21	
Major Operating Funds Sub-Total	3,447	326	41	1,611	906	319	6,650	5	23	582	610	7,260	21	
Sewer Districts	275	-	-	-	-	-	275	-	-	-	-	275	-	
Grand Total F/T Employees	3,722	326	41	1,611	906	319	6,925	5	23	582	610	7,535	21	

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KPI REPORT 4: Overtime Hours

Departments	Year-to-Date September Overtime Hours						*YTD Actual Variance
	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	
Assessment	95.6	1,950.3	2,045.9	80.5	150.9	231.4	1,814.5
Assessment Review	10.0	0.0	10.0	0.0	0.0	0.0	10.0
Board of Elections	367.1	11,053.1	11,420.1	224.6	11,595.5	11,820.0	(399.9)
Civil Service	349.3	282.8	632.0	22.5	393.1	415.6	216.4
Constituent Affairs	290.2	0.0	290.2	2,092.6	263.2	2,355.8	(2,065.5)
Consumer Affairs	1,118.5	1,133.2	2,251.7	832.5	1,274.5	2,107.0	144.7
Correctional Center	183,796.9	13,380.0	197,176.9	198,285.8	14,136.4	212,422.2	(15,245.3)
County Attorney	0.0	66.8	66.8	0.0	474.8	474.8	(408.0)
County Clerk	0.0	279.0	279.0	0.0	2,336.3	2,336.3	(2,057.3)
County Comptroller	477.2	2,764.6	3,241.8	0.0	3,588.0	3,588.0	(346.2)
District Attorney	16,053.7	8,676.4	24,730.2	12,181.2	6,539.2	18,720.4	6,009.7
Emergency Management	486.7	87.0	573.7	676.8	507.8	1,184.6	(610.9)
Fire Commission	26,620.8	963.5	27,584.2	30,001.9	595.5	30,597.5	(3,013.2)
Health	1,129.9	1,569.3	2,699.2	1,500.7	1,989.9	3,490.6	(791.4)
Human Rights Commission	0.0	0.0	0.0	0.0	104.5	104.5	(104.5)
Human Services	0.0	84.8	84.8	5.6	118.1	123.7	(38.9)
Information Technology	5,803.1	3,200.1	9,003.2	3,584.0	1,806.7	5,390.6	3,612.6
Legislature	112.1	24.9	136.9	63.5	62.6	126.1	10.9
Medical Examiner	1,756.5	249.8	2,006.4	926.3	373.3	1,299.6	706.7
Police Department	607,181.0	0.0	607,181.0	612,545.0	0.0	612,545.0	(5,364.0)
Probation	4,851.4	2,386.4	7,237.9	5,163.7	2,375.5	7,539.2	(301.3)
Public Administrator	9.0	2.7	11.7	9.0	2.6	11.6	0.0
Public Works, Planning, Real Estate	74,524.6	5,767.0	80,291.7	68,400.3	4,542.4	72,942.7	7,349.0
Purchasing	9.2	55.1	64.3	2.0	29.7	31.7	32.6
Records Management	56.5	106.89	163.39	0	515.35	515.35	(352.0)
Recreation, Parks and Museums	12,287.7	2,271.3	14,559.0	12,895.5	2,871.5	15,767.1	(1,208.1)
Sheriff	16,058.0	2,243.0	18,301.0	15,022.9	1,763.3	16,786.2	1,514.7
Social Services	22,057.7	10,826.7	32,884.3	14,251.4	8,389.1	22,640.4	10,243.9
Traffic and Parking Violations Agency	591.1	2,377.7	2,968.8	0.0	1,867.5	1,867.5	1,101.3
Treasurer	83.5	91.8	175.3	101.9	84.8	186.7	(11.4)
Veteran Services	0.0	144.1	144.1	0.0	136.7	136.7	7.4
Sub-Total	976,177.1	72,038.2	1,048,215.3	978,870.1	68,888.7	1,047,758.8	456.4
Sewer & Water Supply	56,442.2	12,670.1	69,112.3	53,184.1	9,712.7	62,896.9	6,215.4
Sub-Total	56,442.2	12,670.1	69,112.3	53,184.1	9,712.7	62,896.9	6,215.4
Grand Total	1,032,619.2	84,708.3	1,117,327.5	1,032,054.3	78,601.4	1,110,655.7	6,671.8

Data Source: BIRT Performance Scorecard Report as of November 5, 2014. CHIEFS Reporting System for the Police Department overtime.

Note: The variance is calculated using actual time, not rounded hours. Overtime hours reflect paid and accrued compensation.

The report reflects September numbers due to one-month lag in overtime hours.

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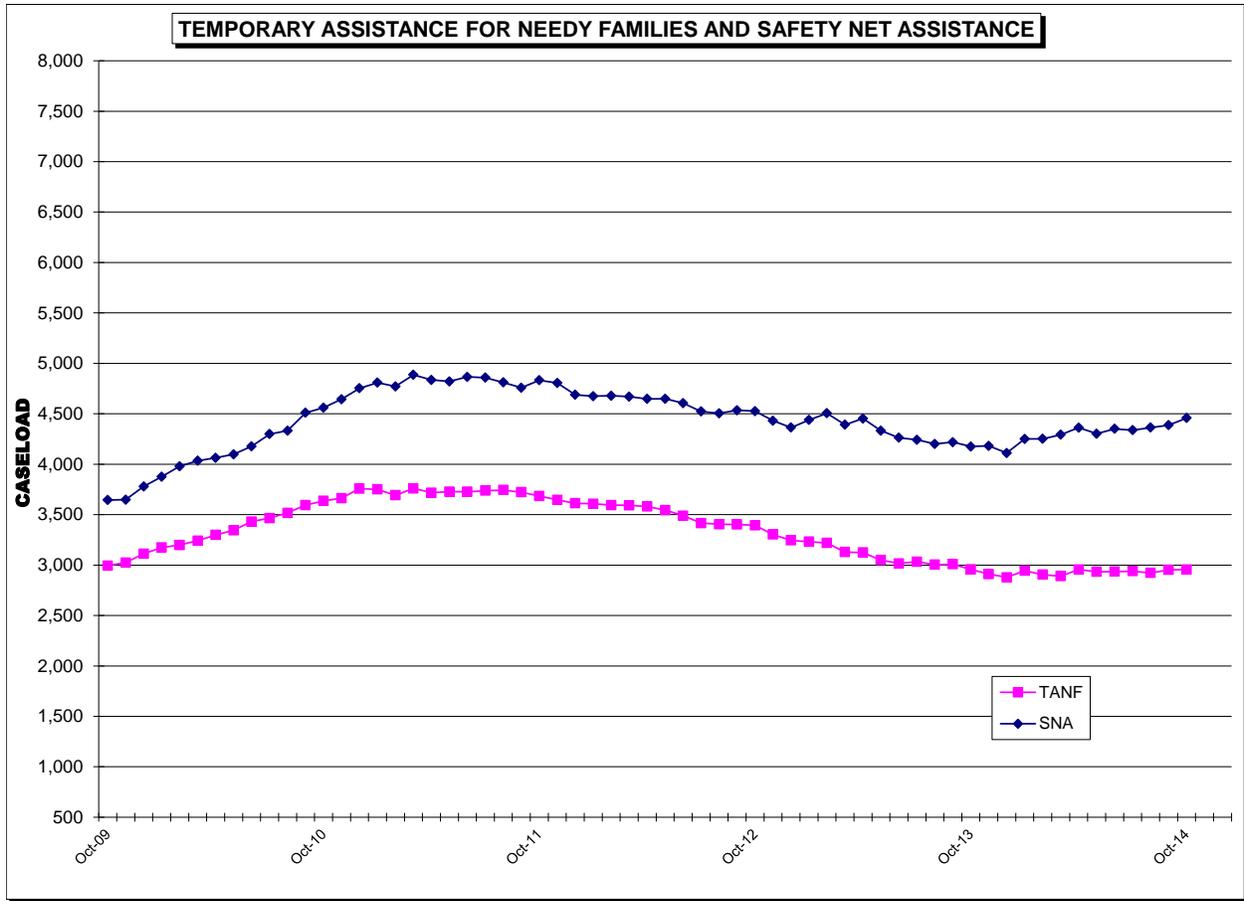
KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	November 2014			January 2014			November 2013			Change in Totals Nov 2014 vs. Jan 2014	Change in Totals Nov 2014 vs. Nov 2013		
	Family	Single	Total	Family	Single	Total	Family	Single	Total				
ACTIVE RETIREES	5,165	1,911	7,076	5,309	1,848	7,157	5,273	1,845	7,118	(81)	(42)		
RETIREES	6,224	4,851	11,075	6,211	4,935	11,146	6,211	4,916	11,127	(71)	(52)		
TOTAL	11,389	6,762	18,151	11,520	6,783	18,303	11,484	6,761	18,245	(152)	(94)		
Active Plans	Family	Single	Total	Active Plans	Family	Single	Total	Active Plans	Family	Single	Total		
EMPIRE PLAN	5,096	1,810	6,906	EMPIRE PLAN	5,231	1,747	6,978	EMPIRE PLAN	5,186	1,742	6,928	(72)	(22)
ALL OTHER	69	101	170	ALL OTHER	78	101	179	ALL OTHER	87	103	190	(9)	(20)
TOTAL	5,165	1,911	7,076	TOTAL	5,309	1,848	7,157	TOTAL	5,273	1,845	7,118	(81)	(42)
Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total		
EMPIRE PLAN	1,308	506	1,814	EMPIRE PLAN	1,348	528	1,876	EMPIRE PLAN	1,378	543	1,921	(62)	(107)
MEDICARE IND		4,245	4,245	MEDICARE IND		4,298	4,298	MEDICARE IND		4,258	4,258	(53)	(13)
MEDICARE F1	1,359		1,359	MEDICARE F1	1,385		1,385	MEDICARE F1	1,384		1,384	(26)	(25)
MEDICARE F2	3,467		3,467	MEDICARE F2	3,383		3,383	MEDICARE F2	3,349		3,349	84	118
ALL OTHER	90	100	190	ALL OTHER	95	109	204	ALL OTHER	100	115	215	(14)	(25)
TOTAL	6,224	4,851	11,075	TOTAL	6,211	4,935	11,146	TOTAL	6,211	4,916	11,127	(71)	(52)
Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		% Change (Rates) Nov 2014 vs. Nov 2013	
EMPIRE PLAN	20,570.28			EMPIRE PLAN	20,570.28			EMPIRE PLAN	20,238.72				1.64%
EMPIRE PLAN		9,258.48		EMPIRE PLAN		9,258.48		EMPIRE PLAN		9,215.76			0.46%
MEDICARE IND		4,905.24		MEDICARE IND		4,905.24		MEDICARE IND		4,791.96			2.36%
MEDICARE F1	16,217.04			MEDICARE F1	16,217.04			MEDICARE F1	15,815.16				2.54%
MEDICARE F2	11,864.28			MEDICARE F2	11,864.28			MEDICARE F2	11,391.36				4.15%
Note - As of November 1, 2014, 98.02% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.			Note - As of January 1, 2014, 97.9% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.			Note - As of November 1, 2013, 97.8% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.							

Note : Prior months reporting have included Grant Fund enrollments. For the current month and prospectively, prior months have and will be re-stated to exclude Grant Fund enrollments.



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

October Inmate Population

	Oct-11	Oct-12	Oct-13	Oct-14
County Population	1,380	1,326	1,185	1,168
Suffolk Inmate	153	66	-	-
State-Ready Population	16	9	9	16
Federal Population	145	97	40	36
Parole Violators	23	36	47	46
TOTAL	1,717	1,534	1,281	1,266

Chart reflects the average inmate population for the given month.



KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates				
Month	2011	2012	2013	2014
January	1,401	1,272	1,211	1,114
February	1,394	1,326	1,191	1,146
March	1,361	1,288	1,185	1,171
April	1,298	1,259	1,182	1,203
May	1,304	1,253	1,207	1,180
June	1,319	1,297	1,195	1,113
July	1,338	1,313	1,173	1,083
August	1,319	1,307	1,163	1,084
September	1,341	1,331	1,185	1,102
October	1,380	1,326	1,185	1,168
November	1,344	1,261	1,138	-
December	1,278	1,190	1,078	-
Year-to-Date County Average	1,346	1,297	1,188	1,136
Year-end County Average	1,340	1,285	1,174	-
Federal Inmate Population				
Month	2011	2012	2013	2014
January	105	114	82	37
February	103	107	88	38
March	102	112	85	39
April	109	113	69	43
May	116	106	69	42
June	127	112	76	42
July	128	98	56	44
August	126	92	42	37
September	134	92	48	34
October	145	97	40	36
November	142	85	40	-
December	135	86	37	-
Year-to-Date Federal Average	120	104	66	39
Year-end Federal Average	123	101	61	-



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period October 2014

Expense	2014 Budget	October	
		Oct-14	October-2014 YTD
Salary	10,146,100	829,464	8,294,636
Fringe Benefits	7,764,700	610,614	6,106,141
General and Administrative Expenses	11,459,300	931,255	9,312,549
Bond Principal	1,455,000	121,250	1,212,500
Expense Total	30,825,100	2,492,583	24,925,826
Revenue			
Net Retained Commission	23,495,800	1,825,852	18,258,521
Other income	2,460,400	191,375	1,913,755
Revenue Total	25,956,200	2,017,227	20,172,276
Net Profit	(4,868,900)	(475,356)	(4,753,550)

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

**KPI REPORT 9: Tax Certiorari Report**

County's Assessment Review Commission (ARC) has compiled preliminary statistics as of November 1, 2014 with respect to grievances filed for the 2015/2016 tax year. Thus far, there have been 162,317 grievances filed broken down as follows:

Class	Number of Grievance
Class I Properties	140,860
Class II Properties	5,543
Class III Properties	523
Class IV Properties	15,391
Total	162,317

The joint conference program in conjunction with the County Attorney's office, implemented to increase the number of settlements is proceeding very well.

As of November 1, 2014, the total number of validated offers extended to Class I Property owners was 103,626 of which 92,340 were to representatives of Class I Property owners and 11,286 were to Class I Property owners representing themselves. Of the 103,626 offers cited above, 84,561 were accepted, 7,082 have been rejected and the remainder or 11,983 are still outstanding.

ADAPT (the County's multi-department tax certiorari case management system) is in its final adjustments phase and has begun to facilitate communication and sharing of information for the several different applicable departments and improve the swiftness of case dispositions.



KPI REPORT 10: Sworn Separations

Police Department October Sworn Separations		
UNION	ACTUAL HC	PENDING HC
PBA	45	3
SOA	10	0
TOTAL PDD	55	3
PBA	31	3
DAI	32	0
SOA	13	0
TOTAL PDH	76	3
TOTAL SEPARATIONS	131	6

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

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