

MONTHLY COUNTY BUDGET REPORT

For the Period Ending December 31, 2014

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
February 9, 2015**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB), as required by NIFA, is issuing the December 2014 Financial Report. The December report includes the current projection of the 2014 fiscal year-end. These results are unaudited and preliminary as many departments are still processing 2014 invoices and revenue and expense accruals which may have a significant impact on year-end actual results. As in the past, the County is reporting its financial results on a budgetary basis, which is a comparison to the County's Modified Budget. During the 2015 Budget Adoption process, an agreement was reached with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2018.

The County acknowledges that it continues to project a deficit by NIFA's standards, which excludes other financing sources, in each year until 2018. 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 December report results in a slight budgetary deficit which will be eliminated by the use of transitional financing if approved by NIFA. The County anticipates to remain in budgetary balance despite the 4.1% decline in sales tax and 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, along with increases in employee pension and health insurance costs.

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

Most economists attributed the recent stretch of poor retail sales and slow job growth to the cold temperatures and snowstorms earlier on in the year. In addition, December Nassau home sales declined by 8.0% and national auto sales declined by 1.4%. To account for these impacts, the County has decreased its 2014 year-end sales tax projection by \$70.0 million to reflect the impact of weak sales thorough the third quarter. The administration believes a projected growth of 3.0% factored for the remaining last check is achievable and conservative considering it is below the 6.3% growth the County achieved in 2013.

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In 2014, the County reached agreements with its major labor unions thereby ending a three-year wage freeze. The agreements bring historic first-time savings in areas such as contributions to the cost of health insurance for new employees and pension contributions for new police hires. Work rule changes and adjustments to vacation and compensatory leave will achieve additional savings.

The labor agreements, which are in place through 2017, bring cost certainty to the labor situation and minimize litigation risk. Collective bargaining units have given up wage increases for fiscal 2013, which reduce the County's potential liability from an adverse court decision with respect to retroactive increases to \$101 million from \$232 million.

Sound fiscal management enabled the Administration to counter the extreme challenges of rising costs and revenue shortfalls. The County continues to be successful in its workforce reduction efforts. Because of the layoffs and voluntary incentive programs through 2011, 2012 and 2014, the fulltime headcount for the major funds at the end of December 2014 was 7,221 positions compared to 7,861 at the end of December 2011, representing a reduction of 640 positions. The full time headcount is inclusive of the latest October Police and Corrections class.

The projections in the tables that follow are based on headcount at the end of December 2014 inclusive of additional supplemental payrolls. The Administration has projected operating costs for police terminations of \$35.3 million, and used \$0.6 million of proceeds from bonding authority, making the total separation costs of approximately \$35.9 for one hundred and thirty eight police officers. The Administration has projected operating costs for the remaining department's terminations of \$5.8 million.

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 program was repealed on December 15th, 2014 by the County Legislature to be effective immediately. The current December projection includes \$20.2 million of net revenues associated with this program.

Prior to corrective action, the County is projecting a deficit of \$1.71 million in the major funds due to several factors: an estimated shortfall of \$70.0 million in sales tax; \$38.9 million in lower Federal and State aid due to lower inmate population, TANF, and Early Intervention & Preschool caseloads and receivables that are uncollectable; and \$8.4 million shortfall for departmental revenues for Department of Parks, Police Department and the County Clerk; \$7.0 million lower than projected chargebacks from the Sewer and Storm Water Fund and \$10.0 million non-use of Fund Balance. These deficits are offset by: \$25.8 million from reduced prior year contractual obligations; \$20.2 million in projected net speed camera revenue; \$10.3 million in net lower social services programs; \$11.0 million due to lower than budgeted fringe benefit and workers

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compensation; \$25.5 million lower than anticipated debt service costs; \$ 8.9 million in capital closeouts; \$8.8 million in lower than anticipated Early Intervention and Preschool costs; \$17.6 million of decreased salary and wages due to unfilled vacancies and attrition due to the recent Voluntary Separation Incentive countered by contractual increases, overtime, and termination costs; \$12.0 of restricted OTPS and \$4.1 million savings in Local Government Assistance along with a few miscellaneous items. This budgetary deficit will be eliminated by further anticipated journal entries for termination costs as transitional financing if approved by NIFA.



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense in Fiscal Year 2014 for the five major funds is \$826.9 million, which is \$17.6 million less than the 2014 Modified Budget. The projected variance is primarily being driven by vacancies as well as attrition savings in connection with the recent Voluntary Separation Incentive offered, partially offset 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 compensation for the Police Department.

Headcount

The full-time headcount for the major funds as of December 31, 2014 was 7,221 positions, which represents 31 fewer employees than year-end 2013. The overall headcount reductions represent a decrease of approximately 21% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through December 31, 2014, the Police Department incurred approximately \$67.7 million in overtime expense and OMB is projecting that the Department will effectively end 2014 at that level. Through December 31, 2014, the Sheriff/Correctional Center incurred approximately \$14.9 million in overtime expense.

Fringe Benefits

The 2014 Modified Budget for Employee Benefits including Workers' Compensation provided for the five major funds is \$501.9 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 \$490.9 million, a \$11.0 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 December 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 \$236.7 million, a \$7.3 million surplus when compared with the 2014 Modified Budget amount of \$244.0 million. The surplus is primarily attributed to lower projected contractual costs in the Assessment department mainly due to the recent passage of disputed assessment fund legislation, lower technological related costs and other various contractual costs. These favorable items are partially offset by costs associated with the Speed Camera program and 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.

Interest & Principal

OMB projects Debt Service Expenses to be \$151.7 million, a \$16.0 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 \$241.0 million, a \$10.4 million surplus when compared with the 2014 Modified Budget amount of \$251.4 million. 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 \$130.3 million, a \$8.8 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 \$59.5 million, a \$2.0 million surplus when compared with the 2014 Modified Budget amount of \$61.5 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 \$66.1 million, a \$4.8 million deficit when compared with the 2014 Modified Budget amount of \$61.2 million. The deficit is primarily attributable 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 service rates.

Emergency Vendor Payments

OMB projects Emergency Vendor Payments to be \$50.3 million, a \$5.3 million surplus when compared with the 2014 Modified Budget amount of \$55.6 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 \$248.3 million, a \$3.0 million surplus when compared with the 2014 Modified Budget amount of \$251.3 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 \$16.7 million higher than the \$67.9 million in the 2014 Modified Budget, primarily due revenues associated with the speed cameras in school zones initiative while it was in effect during 2014.

Rents & Recoveries

OMB projects Rents & Recoveries to be \$25.8 million higher than the \$22.4 million in the 2014 Modified Budget, primarily due to the anticipated recovery of unused prior year appropriations of Pre-School Education expenses as well as 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 \$8.4 million lower than the \$166.1 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

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Registration and Franchise contract for Tow Truck Services Initiatives, and lower attendance at county parks.

Debt Service from Capital

Debt Service from Capital Revenue for 2014 is projected to be \$8.9 million higher than the \$7.2 in the 2014 Modified Budget. The surplus is attributable to revenue associated with Capital Project closeouts.

Debt Service Chargeback Revenue

Debt Service Chargeback Revenue (included in Interdepartmental Transfers) for 2014 is projected to be \$30.4 million lower than the \$325.1 in the 2014 Modified Budget. The shortfall is attributable to delayed borrowings at lower than planned borrowing amounts and lower interest rates.

Federal Aid

OMB projects Federal Aid to be \$15.4 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 \$23.8 million lower than the \$222.3 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 and lower caseloads in the Safety Net, Institutional & Foster Care and Subsidized Adoption programs.

Sales Tax

OMB projects Sales Tax to be \$70.0 million lower than the \$1.166 billion in the 2014 Modified Budget, primarily due to extreme weather conditions impacting collections during the first quarter as well as the continuing decline in economic activity impacting sales tax collections overall.

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Expense Variance Explanations - 2014 Modified Budget

OBJECT AND NAME	2014 Modified Budget	December Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	844,541,727	826,902,799	17,638,928	A surplus is projected primarily due to unfilled vacancies and attrition savings associated with the recent Voluntary Separation Incentive (inclusive for the bonding of such costs) partially offset by 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.
AB - FRINGE BENEFITS	473,873,984	465,665,382	8,208,601	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	25,185,957	2,836,324	A surplus is projected due to lower than anticipated indemnity payments and assessments.
BB - EQUIPMENT	2,025,865	1,212,794	813,071	
DD - GENERAL EXPENSES	36,042,365	32,253,126	3,789,239	
DE - CONTRACTUAL SERVICES	244,021,842	236,662,151	7,359,691	A surplus is projected primarily due to 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, lower technological costs, lower costs for various program agencies within Human Services and Social Services and lower financial and legal costs. These favorable items are partially offset by higher costs associated with and penalties for the cancellation of the Speed Camera initiative and higher costs associated with the Transdev Services Inc. (formerly Veolia Bus Transportation Services) Contract.
DF - UTILITY COSTS	39,292,757	40,049,581	(756,824)	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	98,451,669	88,895,195	9,556,474	A surplus is projected due to delayed and reduced borrowings and lower interest rates.
GA - LOCAL GOVT ASST PROGRAM	69,572,689	65,453,164	4,119,525	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	62,850,308	6,384,691	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	310,336,456	294,666,015	15,670,441	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	86,542,096	5,835,912	
HH - INTERFUND CHARGES	20,316,649	20,306,649	10,000	
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	1,621,485	338,515	
OO - OTHER EXPENSE	251,388,211	241,040,525	10,347,686	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 lower expenses associated with Suits & Damages. These were partially offset by higher costs associated with the Resident Tuition Chargeback program and higher rent on county facilities.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	130,331,014	8,768,986	A surplus is projected primarily due to a lower than anticipated number of caseloads.
SS - RECIPIENT GRANTS	61,490,000	59,475,076	2,014,924	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption and Foster Care programs.
TT - PURCHASED SERVICES	65,747,021	65,746,404	617	
WW - EMERGENCY VENDOR PAYMENTS	55,620,000	50,320,614	5,299,386	A surplus is projected primarily due to a lower than anticipated number of caseloads under the TANF, Safety Net, Institutional and foster care and Juvenile Delinquency programs.
XX - MEDICAID	251,257,500	248,230,297	3,027,203	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.
	3,226,800,066	3,115,536,677	111,263,390	

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Revenue Variance Explanations - 2014 Modified Budget				
OBJECT AND NAME	2014 Modified Budget	December Projections	Variance	Explanations
AA - FUND BALANCE	16,200,000	6,200,000	(10,000,000)	
BA - INT PENALTY ON TAX	29,100,000	30,977,920	1,877,920	A surplus is primarily projected due to a higher volume of delinquent tax penalties collected.
BC - PERMITS & LICENSES	13,483,587	15,116,417	1,632,830	A surplus is projected primarily due to an increase in the number of alarm permits issued or renewed and fees associated with home improvements licenses and food establishments.
BD - FINES & FORFEITS	67,901,789	84,622,512	16,720,723	A surplus is projected primarily due to the implementation of the Speed Camera initiative partially offset by lower projected alarm permit fines in the Police Department and other fines in the Traffic and Parking Violations Agency.
BE - INVEST INCOME	2,118,700	1,551,294	(567,406)	
BF - RENTS & RECOVERIES	22,368,636	48,135,893	25,767,257	A surplus is projected primarily due to the recovery of prior year appropriations of unused Pre-School Education and 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	13,230,491	2,031,751	
BH - DEPT REVENUES	166,107,404	157,725,839	(8,381,565)	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 projected variance.
BI - CAP BACKCHARGES	100,000	(293,793)	(393,793)	Budgeted Chargebacks are being charged directly to the Capital Fund.
BJ - INTERDEPT REVENUES	92,378,008	86,542,096	(5,835,912)	
BO - PAYMENT IN LIEU OF TAXES	9,424,089	10,006,156	582,067	
BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	16,065,412	8,879,812	A surplus is projected primarily due to revenue associated with Capital Project closeouts.
BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	294,666,015	(30,431,462)	A shortfall is projected due to lower and delayed borrowing amounts and lower interest rates. This amount is offset by a projected surplus in Debt Service Chargeback Expense.
BW - INTERFUND CHARGES REVENUE	77,487,910	70,438,415	(7,049,495)	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	131,716,170	(15,378,769)	A shortfall is projected primarily due to lower TANF program caseloads in Social Services; lower projected aid in the correctional center primarily due to the following : the termination by NYS of a program which reimbursed Inpatient Medical Costs for Inmates, a lower than anticipated Federal Inmate population and various other programs receiving federal aid. 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	222,290,367	198,514,346	(23,776,021)	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.
TA - SALES TAX COUNTYWIDE	1,072,930,055	1,008,480,469	(64,449,586)	Lower sales tax collections are projected due in large part to unfavorable economic conditions impacting sales tax returns overall and extreme weather conditions experienced during the first quarter of the year.
TB - SALES TAX PART COUNTY	92,933,278	87,357,193	(5,576,085)	
TL - PROPERTY TAX	807,049,409	808,971,498	1,922,089	
TO - OTB 5% TAX	2,999,078	2,922,710	(76,368)	
TX - SPECIAL TAXES	30,101,000	29,664,347	(436,653)	
	3,226,800,066	3,113,861,399	(112,938,667)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	844,541,727	827,522,289	826,902,799	17,638,928
	AB - FRINGE BENEFITS	473,873,984	463,565,383	465,665,382	8,208,601
	AC - WORKERS COMPENSATION	28,022,281	25,184,905	25,185,957	2,836,324
	BB - EQUIPMENT	2,025,865	1,212,794	1,212,794	813,071
	DD - GENERAL EXPENSES	36,042,365	31,911,684	32,253,126	3,789,239
	DE - CONTRACTUAL SERVICES	244,021,842	231,874,699	236,662,151	7,359,691
	DF - UTILITY COSTS	39,292,757	38,243,089	40,049,581	(756,824)
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	98,451,669	88,895,194	88,895,195	9,556,474
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	49,178,640	65,453,164	4,119,525
	GG - PRINCIPAL	69,234,999	62,850,308	62,850,308	6,384,691
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HH - INTERFUND CHARGES	20,316,649	15,255,355	20,306,649	10,000
	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	38,251,979	42,876,044	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,621,485	338,515
	OO - OTHER EXPENSE	251,388,211	50,179,005	241,040,525	10,347,686
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	130,331,014	130,331,014	8,768,986
	SS - RECIPIENT GRANTS	61,490,000	59,475,076	59,475,076	2,014,924
	TT - PURCHASED SERVICES	65,747,021	65,746,404	65,746,404	617
	WW - EMERGENCY VENDOR PAYMENTS	55,620,000	48,611,614	50,320,614	5,299,386
	XX - MEDICAID	251,257,500	248,230,297	248,230,297	3,027,203
Expenses excluding Interdepartmental Transfers		2,824,085,602	2,502,753,079	2,734,328,566	89,757,037
	Interdepartmental Transfers	402,714,464	80,499,601	381,208,111	21,506,353
Total Expenses Including Interdepartmental Transfers		3,226,800,066	2,583,252,680	3,115,536,677	111,263,390
REV	AA - FUND BALANCE	16,200,000	126,545,435	6,200,000	(10,000,000)
	BA - INT PENALTY ON TAX	29,100,000	30,977,920	30,977,920	1,877,920
	BC - PERMITS & LICENSES	13,483,587	15,116,417	15,116,417	1,632,830
	BD - FINES & FORFEITS	67,901,789	84,622,512	84,622,512	16,720,723
	BE - INVEST INCOME	2,118,700	1,577,585	1,551,294	(567,406)
	BF - RENTS & RECOVERIES	22,368,636	48,033,449	48,135,893	25,767,257
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,136,065	13,230,491	2,031,751
	BH - DEPT REVENUES	166,107,404	157,980,555	157,725,839	(8,381,565)
	BI - CAP BACKCHARGES	100,000	0	(293,793)	(393,793)
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	10,006,156	10,006,156	582,067
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	20,289,839	16,065,412	8,879,812
	BW - INTERFUND CHARGES REVENUE	77,487,910	27,401,466	70,438,415	(7,049,495)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,094,939	131,516,169	131,716,170	(15,378,769)
	IF - INTERFUND TRANSFERS	11,250,000	11,250,000	11,250,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	222,290,367	198,679,691	198,514,346	(23,776,021)
	TA - SALES TAX COUNTYWIDE	1,072,930,055	789,234,024	1,008,480,469	(64,449,586)
	TB - SALES TAX PART COUNTY	92,933,278	82,178,500	87,357,193	(5,576,085)
	TL - PROPERTY TAX	807,049,409	808,971,498	808,971,498	1,922,089
	TO - OTB 5% TAX	2,999,078	2,922,710	2,922,710	(76,368)
	TX - SPECIAL TAXES	30,101,000	29,594,914	29,664,347	(436,653)
Revenues Excluding Interdepartmental Transfers		2,809,324,581	2,588,034,904	2,732,653,288	(76,671,293)
	Interdepartmental Transfers	417,475,485	80,499,601	381,208,111	(36,267,374)
Total Revenues Including Interdepartmental Transfers		3,226,800,066	2,668,534,505	3,113,861,399	(112,938,667)
Projected Surplus / (Deficit)		0	(1,675,277)		

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GENERAL FUND					
E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	372,740,032	356,829,532	356,210,042	16,529,990
	AB - FRINGE BENEFITS	227,724,148	221,570,368	223,670,367	4,053,781
	AC - WORKERS COMPENSATION	17,250,236	14,530,772	14,531,824	2,718,412
	BB - EQUIPMENT	1,471,747	978,946	978,947	492,800
	DD - GENERAL EXPENSES	26,508,032	23,252,826	23,329,034	3,178,998
	DE - CONTRACTUAL SERVICES	228,635,442	218,848,536	221,908,807	6,726,635
	DF - UTILITY COSTS	35,305,993	34,385,148	35,658,095	(352,102)
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	49,178,640	65,453,164	4,119,525
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	293,438,104	0	277,238,123	16,199,981
	HF - INTER DEPARTMENTAL CHARGES	44,356,536	42,631,115	42,631,115	1,725,421
	HH - INTERFUND CHARGES	20,316,649	15,255,355	20,306,649	10,000
	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	38,251,979	42,876,044	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,621,485	338,515
	OO - OTHER EXPENSE	49,561,085	46,767,664	49,056,249	504,836
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	130,331,014	130,331,014	8,768,986
	SS - RECIPIENT GRANTS	61,490,000	59,475,076	59,475,076	2,014,924
	TT - PURCHASED SERVICES	65,747,021	65,746,404	65,746,404	617
	WW - EMERGENCY VENDOR PAYMENTS	55,620,000	48,611,614	50,320,614	5,299,386
	XX - MEDICAID	251,257,500	248,230,297	248,230,297	3,027,203
EXP Total		2,034,181,257	1,641,108,637	1,958,823,349	75,357,908
REV	AA - FUND BALANCE	10,000,000	99,076,664	0	(10,000,000)
	BA - INT PENALTY ON TAX	29,100,000	30,977,920	30,977,920	1,877,920
	BC - PERMITS & LICENSES	9,755,087	10,166,322	10,166,322	411,235
	BD - FINES & FORFEITS	65,151,789	83,086,652	83,086,652	17,934,863
	BE - INVEST INCOME	1,830,000	1,519,671	1,519,671	(310,329)
	BF - RENTS & RECOVERIES	22,302,496	47,309,052	47,411,496	25,109,000
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,136,065	13,230,491	2,031,751
	BH - DEPT REVENUES	129,166,304	123,542,835	123,288,120	(5,878,184)
	BI - CAP BACKCHARGES	100,000	0	(293,793)	(393,793)
	BJ - INTERDEPT REVENUES	81,949,529	72,898,045	72,898,045	(9,051,484)
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	10,006,156	10,006,156	582,067
	BW - INTERFUND CHARGES REVENUE	46,207,674	27,044,280	42,650,309	(3,557,365)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,867,031	125,837,539	126,037,540	(14,829,491)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	221,556,367	197,627,459	197,462,114	(24,094,253)
	TA - SALES TAX COUNTYWIDE	1,072,930,055	789,234,024	1,008,480,469	(64,449,586)
	TB - SALES TAX PART COUNTY	92,933,278	82,178,500	87,357,193	(5,576,085)
	TL - PROPERTY TAX	80,509,740	83,416,062	83,416,062	2,906,322
	TO - OTB 5% TAX	2,999,078	2,922,710	2,922,710	(76,368)
	TX - SPECIAL TAXES	6,200,000	5,861,644	5,931,077	(268,923)
REV Total		2,034,181,257	1,803,841,599	1,946,548,552	(87,632,705)
Projected Surplus / (Deficit)				(12,274,797)	

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DEBT SERVICE FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	FF - INTEREST	98,451,669	88,895,194	88,895,195	9,556,474
	GG - PRINCIPAL	69,234,999	62,850,308	62,850,308	6,384,691
	OO - OTHER EXPENSE	200,658,626	2,524,244	191,097,180	9,561,446
EXP Total		368,345,294	154,269,747	342,842,683	25,502,611
REV	BE - INVEST INCOME	0	26,292	0	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	20,289,839	16,065,412	8,879,812
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	0	294,666,015	(30,431,462)
	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	4,791,549	(371,759)
REV Total		368,345,294	25,107,680	342,842,683	(25,502,611)

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FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,566,409	10,104,133	10,104,133	462,276
	AB - FRINGE BENEFITS	5,041,677	4,719,669	4,719,669	322,008
	BB - EQUIPMENT	29,000	9,553	9,553	19,447
	DD - GENERAL EXPENSES	357,300	209,163	209,163	148,137
	DE - CONTRACTUAL SERVICES	5,116,500	4,860,554	4,860,554	255,946
	HD - DEBT SERVICE CHARGEBACKS	295,935	0	551,883	(255,948)
	HF - INTER DEPARTMENTAL CHARGES	2,158,663	1,991,982	1,991,982	166,681
EXP Total		23,565,484	21,895,055	22,446,938	1,118,546
REV	BE - INVEST INCOME	0	321	321	321
	BF - RENTS & RECOVERIES	0	10,769	10,769	10,769
	BH - DEPT REVENUES	7,475,600	7,502,540	7,502,540	26,940
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	173,520	173,520	28,520
	TL - PROPERTY TAX	15,944,884	15,917,575	15,917,575	(27,309)
REV Total		23,565,484	23,604,724	23,604,724	39,240
Projected Surplus / (Deficit)		0		1,157,786	

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	222,598,430	222,432,967	222,432,967	165,463
	AB - FRINGE BENEFITS	116,575,242	114,290,332	114,290,332	2,284,910
	AC - WORKERS COMPENSATION	6,941,232	7,173,195	7,173,195	(231,963)
	BB - EQUIPMENT	227,247	43,782	43,782	183,465
	DD - GENERAL EXPENSES	5,327,678	4,801,132	4,938,362	389,316
	DE - CONTRACTUAL SERVICES	790,500	403,436	403,436	387,064
	DF - UTILITY COSTS	1,354,564	1,225,752	1,256,801	97,763
	HD - DEBT SERVICE CHARGEBACKS	2,239,666	0	2,126,788	112,878
	HF - INTER DEPARTMENTAL CHARGES	21,241,297	14,312,766	20,355,261	886,036
	OO - OTHER EXPENSE	918,500	825,751	825,751	92,749
EXP Total		378,214,356	365,509,113	373,846,674	4,367,682
REV	AA - FUND BALANCE	6,200,000	27,468,770	6,200,000	0
	BC - PERMITS & LICENSES	2,828,500	4,483,250	4,483,250	1,654,750
	BD - FINES & FORFEITS	2,750,000	1,535,860	1,535,860	(1,214,140)
	BE - INVEST INCOME	271,400	12,584	12,584	(258,816)
	BF - RENTS & RECOVERIES	0	404,125	404,125	404,125
	BH - DEPT REVENUES	3,883,000	2,464,431	2,464,431	(1,418,569)
	BJ - INTERDEPT REVENUES	554,189	287,419	287,419	(266,770)
	BW - INTERFUND CHARGES REVENUE	0	226,232	226,232	226,232
	TL - PROPERTY TAX	361,727,267	361,320,492	361,320,492	(406,775)
REV Total		378,214,356	398,203,165	376,934,393	(1,279,963)
Projected Surplus / (Deficit)				3,087,719	

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



POLICE HEADQUARTER FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	238,636,856	238,155,658	238,155,658	481,198
	AB - FRINGE BENEFITS	124,532,917	122,985,014	122,985,015	1,547,902
	AC - WORKERS COMPENSATION	3,830,813	3,480,938	3,480,938	349,875
	BB - EQUIPMENT	297,871	180,512	180,512	117,359
	DD - GENERAL EXPENSES	3,849,355	3,648,562	3,776,567	72,788
	DE - CONTRACTUAL SERVICES	9,479,400	7,762,173	9,489,354	(9,954)
	DF - UTILITY COSTS	2,632,200	2,632,188	3,134,685	(502,485)
	HD - DEBT SERVICE CHARGEBACKS	14,362,751	0	14,749,221	(386,470)
	HF - INTER DEPARTMENTAL CHARGES	24,621,512	21,563,738	21,563,738	3,057,774
	OO - OTHER EXPENSE	250,000	61,345	61,345	188,655
EXP Total		422,493,675	400,470,128	417,577,033	4,916,642
REV	BC - PERMITS & LICENSES	900,000	466,845	466,845	(433,155)
	BE - INVEST INCOME	17,300	18,718	18,718	1,418
	BF - RENTS & RECOVERIES	66,140	309,503	309,503	243,363
	BH - DEPT REVENUES	25,582,500	24,470,749	24,470,749	(1,111,751)
	BJ - INTERDEPT REVENUES	9,874,290	7,314,137	13,356,632	3,482,342
	BW - INTERFUND CHARGES REVENUE	381,327	130,953	242,168	(139,159)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,064,600	887,081	887,081	(177,519)
	IF - INTERFUND TRANSFERS	11,250,000	11,250,000	11,250,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	878,712	878,712	289,712
	TL - PROPERTY TAX	348,867,518	348,317,369	348,317,369	(550,149)
	TX - SPECIAL TAXES	23,901,000	23,733,270	23,733,270	(167,730)
REV Total		422,493,675	417,777,338	423,931,047	1,437,372
Projected Surplus / (Deficit)				6,354,014	

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SEWER & STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,874,761	19,389,022	19,122,157	752,605
	AB - FRINGE BENEFITS	12,465,958	11,921,389	11,921,389	544,569
	BB - EQUIPMENT	360,855	4,267	4,267	356,588
	DD - GENERAL EXPENSES	16,983,507	10,754,820	10,754,820	6,228,687
	DE - CONTRACTUAL SERVICES	28,539,600	28,821,454	28,821,454	(281,854)
	DF - UTILITY COSTS	11,000,000	7,956,965	7,956,965	3,043,035
	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	7,211,294	33,285,008	6,412,760
	OO - OTHER EXPENSE	27,462,077	250,000	250,000	27,212,077
EXP Total		177,666,642	86,309,211	133,398,176	44,268,466
REV	AA - FUND BALANCE	56,720,839	45,926,158	7,677,185	(49,043,654)
	BC - PERMITS & LICENSES	810,000	959,520	959,520	149,520
	BE - INVEST INCOME	220,000	89,964	89,964	(130,036)
	BF - RENTS & RECOVERIES	2,071,000	11,114,169	11,010,119	8,939,119
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	0	(180,000)
	BH - DEPT REVENUES	14,114,000	1,738,706	1,738,706	(12,375,294)
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	300,000	0	7,694,831	7,394,831
	BR - DUE FROM OTHER GOVTS	2,251,394	(1,697,404)	1,695,280	(556,114)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	1,533,162	1,533,162	1,533,162
	IF - INTERFUND TRANSFERS	100,999,409	90,993,656	100,999,409	0
REV Total		177,666,642	150,657,931	133,398,176	(44,268,466)

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AC - DEPARTMENT OF INVESTIGATIONS

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

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,217,456	2,165,416	2,165,416	52,040
	DD - GENERAL EXPENSES	33,033	27,380	27,380	5,653
	DE - CONTRACTUAL SERVICES	44,500	42,250	42,250	2,250
EXP Total		2,294,989	2,235,046	2,235,046	59,943
REV	BF - RENTS & RECOVERIES	0	566,777	566,777	566,777
REV Total		0	566,777	566,777	566,777

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AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,414,467	9,135,555	9,135,555	278,912
	BB - EQUIPMENT	5,000	0	0	5,000
	DD - GENERAL EXPENSES	303,900	276,705	276,705	27,195
	DE - CONTRACTUAL SERVICES	3,539,000	58,721	58,721	3,480,279
EXP Total		13,262,367	9,470,982	9,470,981	3,791,386
REV	BH - DEPT REVENUES	1,615,000	73,153	73,153	(1,541,847)
REV Total		1,615,000	73,153	73,153	(1,541,847)

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AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,120,570	7,504,538	7,504,538	616,032
	BB - EQUIPMENT	15,000	764	764	14,236
	DD - GENERAL EXPENSES	694,100	586,927	663,136	30,964
	DE - CONTRACTUAL SERVICES	5,700,000	5,032,705	5,209,661	490,339
EXP Total		14,529,670	13,124,934	13,378,099	1,151,571
REV	BD - FINES & FORFEITS	592,500	283,221	283,221	(309,279)
	BF - RENTS & RECOVERIES	1,915,000	1,068,867	1,068,867	(846,133)
	BH - DEPT REVENUES	125,000	157,702	157,702	32,702
	BJ - INTERDEPT REVENUES	712,527	0	0	(712,527)
	BW - INTERFUND CHARGES REVENUE	55,000	83,802	83,802	28,802
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	203,828	203,828	(96,172)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	75,000	0	0	(75,000)
REV Total		3,775,027	1,797,420	1,797,420	(1,977,607)

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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	December Projections	Variance
	AA - SALARIES, WAGES & FEES	5,009,430	4,108,034	4,108,034	901,396
	AB - FRINGE BENEFITS	27,558,580	22,365,413	24,465,412	3,093,168
	AC - WORKERS COMPENSATION	9,114,275	6,647,358	6,648,410	2,465,865
	BB - EQUIPMENT	5,000	0	0	5,000
	DD - GENERAL EXPENSES	117,105	64,810	64,810	52,295
	DE - CONTRACTUAL SERVICES	2,916,766	2,054,018	2,054,018	862,749
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	49,178,640	65,453,164	4,119,525
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	293,438,104	0	277,238,123	16,199,981
	HF - INTER DEPARTMENTAL CHARGES	5,149,385	6,467,750	6,467,750	(1,318,365)
	HH - INTERFUND CHARGES	20,306,649	15,255,355	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	1,621,485	338,515
	OO - OTHER EXPENSE	25,922,168	27,535,088	29,143,673	(3,221,505)
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	485,320,151	154,909,816	461,821,526	23,498,625
	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		483,502,081	154,909,816	461,821,526	21,680,555
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	1,316,018	1,316,018	126,018
	BF - RENTS & RECOVERIES	5,730,301	2,363,802	2,363,802	(3,366,499)
	BG - REVENUE OFFSET TO EXPENSE	10,898,740	10,686,030	12,774,880	1,876,140
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	55,936,740	48,219,875	48,219,875	(7,716,865)
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	10,006,156	10,006,156	582,067
	BW - INTERFUND CHARGES REVENUE	38,676,274	22,755,332	35,719,805	(2,956,469)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	16,074	15,074	(77,326)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	769,700	652,717	652,717	(116,983)
	TA - SALES TAX COUNTYWIDE	1,072,930,055	789,234,024	1,008,480,469	(64,449,586)
	TB - SALES TAX PART COUNTY	92,933,278	82,178,500	87,357,193	(5,576,085)
	TL - PROPERTY TAX	80,509,740	83,416,062	83,416,062	2,906,322
	TO - OTB 5% TAX	2,999,078	2,922,710	2,922,710	(76,368)
REV Total		1,382,710,395	1,153,463,962	1,293,864,760	(88,845,635)

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CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,687,265	1,656,959	1,656,959	30,306
	BB - EQUIPMENT	4,770	3,116	3,116	1,654
	DD - GENERAL EXPENSES	20,947	17,305	17,305	3,642
EXP Total		1,712,982	1,677,381	1,677,381	35,601
REV	BC - PERMITS & LICENSES	3,565,000	3,804,740	3,804,740	239,740
	BD - FINES & FORFEITS	600,000	305,500	305,500	(294,500)
	BH - DEPT REVENUES	200	219	219	19
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	70,311	70,311	25,311
REV Total		4,210,200	4,180,771	4,180,770	(29,430)

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CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,148,209	110,215,307	110,215,307	6,932,902
	AC - WORKERS COMPENSATION	5,907,268	6,352,072	6,352,072	(444,804)
	BB - EQUIPMENT	124,000	22,514	22,514	101,486
	DD - GENERAL EXPENSES	3,257,630	2,923,029	2,923,029	334,601
	DE - CONTRACTUAL SERVICES	16,280,989	15,006,616	16,255,591	25,398
	DF - UTILITY COSTS	3,373,883	667,130	1,706,452	1,667,431
EXP Total		146,091,979	135,186,669	137,474,966	8,617,013
REV	BD - FINES & FORFEITS	13,000	11,885	11,885	(1,115)
	BF - RENTS & RECOVERIES	0	274,960	274,960	274,960
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	0
	BH - DEPT REVENUES	2,670,000	2,349,454	2,349,454	(320,546)
	BJ - INTERDEPT REVENUES	150,000	62,880	62,880	(87,120)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	10,711,625	3,903,848	3,903,848	(6,807,777)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	250,000	(14,101)	(14,101)	(264,101)
REV Total		14,094,625	6,888,926	6,888,926	(7,205,699)

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CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,560,868	1,560,868	172,261
	DD - GENERAL EXPENSES	80,000	35,540	35,540	44,460
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
EXP Total		2,038,129	1,821,408	1,821,408	216,721
REV	BF - RENTS & RECOVERIES	0	5,985	5,985	5,985
REV Total		0	5,985	5,985	5,985

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,311,072	2,073,002	2,073,002	238,070
	BB - EQUIPMENT	1,000	0	0	1,000
	DD - GENERAL EXPENSES	1,602,100	1,362,528	1,362,528	239,572
EXP Total		3,914,172	3,435,530	3,435,530	478,642
REV	BJ - INTERDEPT REVENUES	1,273,937	330,877	330,877	(943,060)
REV Total		1,273,937	330,877	330,877	(943,060)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,169,609	5,099,147	5,099,147	70,462
	BB - EQUIPMENT	50,000	46,625	46,625	3,375
	DD - GENERAL EXPENSES	300,000	221,706	221,706	78,294
	DE - CONTRACTUAL SERVICES	300,000	299,046	299,046	954
EXP Total		5,819,609	5,666,524	5,666,524	153,085
REV	BD - FINES & FORFEITS	100,000	44,781	44,781	(55,219)
	BF - RENTS & RECOVERIES	0	1,500	1,500	1,500
	BH - DEPT REVENUES	36,450,618	30,560,721	30,560,721	(5,889,897)
REV Total		36,550,618	30,607,002	30,607,002	(5,943,616)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,426,629	5,805,468	5,805,468	621,161
	BB - EQUIPMENT	5,000	0	0	5,000
	DD - GENERAL EXPENSES	125,000	42,925	42,925	82,075
	DE - CONTRACTUAL SERVICES	623,500	602,766	866,473	(242,973)
EXP Total		7,180,129	6,451,159	6,714,866	465,263
REV	BF - RENTS & RECOVERIES	250,000	1,071,534	1,071,534	821,534
	BH - DEPT REVENUES	16,300	10,736	10,736	(5,564)
REV Total		266,300	1,082,269	1,082,270	815,970

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,568,725	4,431,256	4,431,256	137,469
	DD - GENERAL EXPENSES	287,400	234,274	234,274	53,126
	HH - INTERFUND CHARGES	10,000	0	0	10,000
EXP Total		4,866,125	4,665,530	4,665,530	200,595
REV	BF - RENTS & RECOVERIES	138,000	109,871	109,871	(28,129)
	BH - DEPT REVENUES	325,000	280,001	280,001	(44,999)
REV Total		463,000	389,872	389,872	(73,128)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AB - FRINGE BENEFITS	1,545,938	1,435,057	1,435,057	110,881
EXP Total		1,545,938	1,435,057	1,435,057	110,881
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,507,290	1,394,751	1,394,751	(112,539)
REV Total		1,507,290	1,394,751	1,394,751	(112,539)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	30,430,886	30,091,728	30,091,728	339,158
	BB - EQUIPMENT	75,500	75,348	75,348	152
	DD - GENERAL EXPENSES	1,002,300	999,676	999,676	2,624
	DE - CONTRACTUAL SERVICES	1,281,608	1,141,478	1,141,478	140,130
EXP Total		32,790,294	32,308,231	32,308,231	482,063
REV	BF - RENTS & RECOVERIES	0	207,547	207,547	207,547
	BH - DEPT REVENUES	12,000	11,695	11,695	(305)
	BJ - INTERDEPT REVENUES	372,327	538,001	538,001	165,674
	BW - INTERFUND CHARGES REVENUE	275,000	275,000	275,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,600	34,400	34,400	3,800
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,800	76,793	76,793	13,993
REV Total		752,727	1,143,436	1,143,436	390,709

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EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,687,194	13,914,902	13,914,902	772,292
	BB - EQUIPMENT	112,500	72,096	72,097	40,403
	DD - GENERAL EXPENSES	2,152,400	1,817,134	1,817,133	335,267
	DE - CONTRACTUAL SERVICES	725,082	339,449	339,448	385,634
EXP Total		17,677,176	16,143,581	16,143,580	1,533,596
REV	BF - RENTS & RECOVERIES	120,000	119,733	119,733	(267)
	BH - DEPT REVENUES	35,000	48,284	48,284	13,284
REV Total		155,000	168,017	168,017	13,017

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	827,773	673,086	673,086	154,687
	DD - GENERAL EXPENSES	15,500	735	735	14,765
EXP Total		843,273	673,821	673,821	169,452
REV	BF - RENTS & RECOVERIES	0	7,976	7,976	7,976
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	778,663	485,071	485,071	(293,592)
REV Total		778,663	493,047	493,047	(285,616)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AB - FRINGE BENEFITS	198,619,630	197,769,898	197,769,898	849,732
EXP Total		198,619,630	197,769,898	197,769,898	849,732
REV	BF - RENTS & RECOVERIES	0	34,403	34,403	34,403
REV Total		0	34,403	34,403	34,403

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,274,046	13,824,579	13,824,579	449,467
	BB - EQUIPMENT	53,000	19,732	19,732	33,268
	DD - GENERAL EXPENSES	1,431,050	711,874	711,874	719,176
	DE - CONTRACTUAL SERVICES	402,330	368,901	368,901	33,429
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER DEPARTMENTAL CHARGES	5,965,837	5,327,005	5,327,005	638,832
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	130,331,014	130,331,014	8,768,986
EXP Total		166,226,263	155,583,105	155,583,105	10,643,158
REV	BC - PERMITS & LICENSES	5,480,087	5,757,905	5,757,905	277,818
	BD - FINES & FORFEITS	150,000	228,397	228,397	78,397
	BF - RENTS & RECOVERIES	1,470,000	11,138,682	11,138,682	9,668,682
	BH - DEPT REVENUES	1,313,700	3,033,413	3,033,413	1,719,713
	BW - INTERFUND CHARGES REVENUE	57,100	79,843	79,843	22,743
	SA - STATE AID REIMBURSEMENT OF EXPENSES	82,698,500	61,940,636	61,940,636	(20,757,864)
REV Total		91,169,387	82,178,876	82,178,876	(8,990,511)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	865,800	1,232,558	1,232,558	(366,758)
	DD - GENERAL EXPENSES	2,000	0	0	2,000
	HF - INTER DEPARTMENTAL CHARGES	137,868	143,399	143,399	(5,531)
EXP Total		1,005,668	1,375,957	1,375,957	(370,289)
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	436,120	650,461	650,461	214,341
	SA - STATE AID REIMBURSEMENT OF EXPENSES	234,780	176,640	176,640	(58,140)
REV Total		670,900	827,101	827,101	156,201

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	548,518	544,711	544,711	3,807
	DD - GENERAL EXPENSES	5,450	1,365	1,365	4,085
	DE - CONTRACTUAL SERVICES	11,000	0	0	11,000
EXP Total		564,968	546,076	546,076	18,892

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HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,375,889	4,773,274	4,773,274	602,615
	DD - GENERAL EXPENSES	1,126,898	1,034,443	1,034,443	92,455
	DE - CONTRACTUAL SERVICES	26,336,072	25,080,950	25,108,950	1,227,122
	HF - INTER DEPARTMENTAL CHARGES	3,571,363	3,400,811	3,400,811	170,552
EXP Total		36,410,222	34,289,478	34,317,478	2,092,744
REV	BD - FINES & FORFEITS	40,000	18,539	18,539	(21,461)
	BF - RENTS & RECOVERIES	0	1,165,299	1,776,793	1,776,793
	BJ - INTERDEPT REVENUES	379,280	258,393	258,393	(120,887)
	BW - INTERFUND CHARGES REVENUE	0	145,000	145,000	145,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,577,029	5,404,472	5,581,396	4,367
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,753,752	10,176,664	10,142,264	(611,488)
REV Total		16,750,061	17,168,366	17,922,385	1,172,324

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,142,898	6,943,217	6,943,217	199,681
	DD - GENERAL EXPENSES	347,750	218,531	218,531	129,219
	DE - CONTRACTUAL SERVICES	10,371,816	8,735,432	8,735,432	1,636,384
	DF - UTILITY COSTS	3,868,318	3,867,545	4,101,169	(232,851)
EXP Total		21,730,782	19,764,725	19,998,349	1,732,433
REV	BF - RENTS & RECOVERIES	0	121,365	121,366	121,366
	BH - DEPT REVENUES	40,000	379	379	(39,621)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	4,956,265	4,763,298	4,763,298	(192,967)
	BW - INTERFUND CHARGES REVENUE	289,294	210,478	210,478	(78,816)
REV Total		5,385,559	5,095,519	5,095,521	(290,038)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,048,334	5,433,101	5,433,101	615,233
	BB - EQUIPMENT	60,777	44,620	44,620	16,157
	DD - GENERAL EXPENSES	2,154,331	2,099,051	2,099,051	55,280
	DE - CONTRACTUAL SERVICES	834,700	805,000	805,000	29,700
EXP Total		9,098,142	8,381,772	8,381,772	716,370
REV	BF - RENTS & RECOVERIES	0	332,006	332,006	332,006
REV Total		0	332,006	332,006	332,006

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LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	325,000	321,850	321,850	3,150
	DD - GENERAL EXPENSES	5,700	0	0	5,700
	DE - CONTRACTUAL SERVICES	407,900	333,050	333,050	74,850
EXP Total		738,600	654,900	654,900	83,700

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MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	474,667	449,514	449,514	25,153
	DD - GENERAL EXPENSES	24,900	14,129	14,129	10,771
	DE - CONTRACTUAL SERVICES	31,000	16,493	16,493	14,507
EXP Total		530,567	480,136	480,136	50,431

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ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,642,325	6,592,325	6,592,325	50,000
	BB - EQUIPMENT	45,900	38,278	38,278	7,622
	DD - GENERAL EXPENSES	701,517	614,819	614,819	86,698
	DE - CONTRACTUAL SERVICES	101,164	60,164	60,164	41,000
EXP Total		7,490,906	7,305,586	7,305,586	185,320
REV	BF - RENTS & RECOVERIES	0	9,775	9,775	9,775
	BH - DEPT REVENUES	25,000	26,986	26,986	1,986
REV Total		25,000	36,761	36,761	11,761

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MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December 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

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PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	506,013	499,395	499,395	6,618
	DD - GENERAL EXPENSES	9,250	2,660	2,660	6,590
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
EXP Total		522,563	502,055	509,355	13,208
REV	BH - DEPT REVENUES	400,000	1,067,163	1,067,163	667,163
REV Total		400,000	1,067,163	1,067,163	667,163

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PB - PROBATION

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,790,014	15,716,168	15,716,168	1,073,846
	BB - EQUIPMENT	30,900	28,691	28,691	2,209
	DD - GENERAL EXPENSES	277,800	282,685	282,685	(4,885)
	DE - CONTRACTUAL SERVICES	653,325	484,193	484,193	169,132
	DF - UTILITY COSTS	500	0	0	500
	HF - INTER DEPARTMENTAL CHARGES	1,535,544	1,402,752	1,402,752	132,792
EXP Total		19,288,083	17,914,490	17,914,490	1,373,593
REV	BF - RENTS & RECOVERIES	0	106,143	106,144	106,144
	BH - DEPT REVENUES	1,780,000	1,544,910	1,544,910	(235,090)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	183,625	183,625	167,625
	SA - STATE AID REIMBURSEMENT OF EXPENSES	4,909,543	5,209,459	5,209,459	299,916
REV Total		6,705,543	7,044,137	7,044,138	338,595

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	739,354	650,613	650,613	88,741
	DD - GENERAL EXPENSES	38,600	9,179	9,179	29,421
	DE - CONTRACTUAL SERVICES	12,500	0	0	12,500
EXP Total		790,454	659,792	659,792	130,662

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PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,959,646	19,883,057	19,954,157	5,489
	BB - EQUIPMENT	456,500	291,933	291,933	164,567
	DD - GENERAL EXPENSES	1,704,700	1,448,786	1,448,786	255,914
	DE - CONTRACTUAL SERVICES	6,130,500	5,677,237	5,702,237	428,263
EXP Total		28,251,346	27,301,013	27,397,113	854,233
REV	BF - RENTS & RECOVERIES	1,577,300	1,689,610	1,689,610	112,310
	BH - DEPT REVENUES	19,515,342	17,722,392	17,722,392	(1,792,950)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	42,302	42,302	42,302
	TX - SPECIAL TAXES	2,925,000	2,813,385	2,882,818	(42,182)
REV Total		24,017,642	22,267,688	22,337,122	(1,680,520)

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PR - SHARED SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	934,769	928,133	928,962	5,807
	DD - GENERAL EXPENSES	26,739	19,566	19,566	7,173
	DE - CONTRACTUAL SERVICES	1,700	1,495	1,495	205
EXP Total		963,208	949,194	950,023	13,185
REV	BF - RENTS & RECOVERIES	200,000	387,291	387,291	187,291
	BH - DEPT REVENUES	528,500	18,379	18,379	(510,121)
REV Total		728,500	405,670	405,670	(322,830)

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PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	32,374,363	30,125,580	29,434,161	2,940,202
	AC - WORKERS COMPENSATION	2,228,693	1,531,342	1,531,342	697,351
	BB - EQUIPMENT	93,000	17,700	17,701	75,299
	DD - GENERAL EXPENSES	6,980,800	6,893,908	6,893,907	86,893
	DE - CONTRACTUAL SERVICES	126,913,026	126,323,741	127,634,075	(721,049)
	DF - UTILITY COSTS	28,063,292	29,850,473	29,850,474	(1,787,182)
	HF - INTER DEPARTMENTAL CHARGES	9,650,361	9,081,458	9,081,458	568,903
	MM - MASS TRANSPORTATION	42,876,044	38,251,979	42,876,044	0
	OO - OTHER EXPENSE	13,638,917	14,984,362	15,364,362	(1,725,445)
EXP Total		262,818,496	257,060,544	262,683,525	134,971
REV	BC - PERMITS & LICENSES	710,000	603,677	603,677	(106,323)
	BD - FINES & FORFEITS	10,000	480	480	(9,520)
	BF - RENTS & RECOVERIES	8,991,895	9,845,764	9,845,764	853,869
	BG - REVENUE OFFSET TO EXPENSE	0	155,611	155,611	155,611
	BH - DEPT REVENUES	48,180,204	48,319,723	48,319,724	139,520
	BJ - INTERDEPT REVENUES	17,545,265	18,554,863	18,554,863	1,009,598
	BW - INTERFUND CHARGES REVENUE	6,855,006	3,494,825	6,136,380	(718,626)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,132,840	6,145,129	5,880,684	(252,156)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	63,679,000	63,759,273	63,749,743	70,743
REV Total		152,104,210	150,879,345	153,246,926	1,142,716

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
REV	BF - RENTS & RECOVERIES	0	(104,050)	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	(264,445)	0	0
REV Total		0	(368,495)	0	0

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	879,484	706,921	706,921	172,563
	BB - EQUIPMENT	5,000	0	0	5,000
	DD - GENERAL EXPENSES	160,500	136,351	136,351	24,149
	DE - CONTRACTUAL SERVICES	125,000	119,913	119,913	5,087
EXP Total		1,169,984	963,185	963,185	206,799

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SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	226,800	217,570	217,570	9,230
	DD - GENERAL EXPENSES	3,442	1,542	1,542	1,900
	DE - CONTRACTUAL SERVICES	12,500	10,500	10,500	2,000
EXP Total		242,742	229,612	229,612	13,130
REV	BF - RENTS & RECOVERIES	0	3,500	3,500	3,500
	BH - DEPT REVENUES	15,000	34,668	34,668	19,668
REV Total		15,000	38,168	38,168	23,168

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SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,957,561	43,995,651	43,995,651	961,910
	BB - EQUIPMENT	309,000	302,097	302,097	6,903
	DD - GENERAL EXPENSES	883,150	707,852	707,852	175,298
	DE - CONTRACTUAL SERVICES	8,779,143	8,030,822	8,030,822	748,321
	HF - INTER DEPARTMENTAL CHARGES	18,345,178	16,807,812	16,807,812	1,537,366
	SS - RECIPIENT GRANTS	61,490,000	59,475,076	59,475,076	2,014,924
	TT - PURCHASED SERVICES	65,747,021	65,746,404	65,746,404	617
	WW - EMERGENCY VENDOR PAYMENTS	55,620,000	48,611,614	50,320,614	5,299,386
	XX - MEDICAID	251,257,500	248,230,297	248,230,297	3,027,203
EXP Total		507,388,553	491,907,626	493,616,626	13,771,927
REV	BF - RENTS & RECOVERIES	1,900,000	15,841,722	15,841,722	13,941,722
	BH - DEPT REVENUES	14,974,440	17,169,415	16,914,699	1,940,259
	BJ - INTERDEPT REVENUES	277,029	169,857	169,857	(107,172)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	116,791,754	109,099,153	109,099,153	(7,692,601)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,538,103	54,176,416	54,020,600	(2,517,503)
REV Total		190,481,326	196,456,563	196,046,031	5,564,705

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,160,515	2,048,307	2,048,307	112,209
	BB - EQUIPMENT	11,000	8,918	8,918	2,082
	DD - GENERAL EXPENSES	337,050	260,586	260,586	76,464
	DE - CONTRACTUAL SERVICES	310,500	167,595	167,595	142,905
	OO - OTHER EXPENSE	10,000,000	4,248,214	4,548,214	5,451,786
EXP Total		12,819,065	6,733,619	7,033,619	5,785,446
REV	BA - INT PENALTY ON TAX	29,100,000	30,977,920	30,977,920	1,877,920
	BD - FINES & FORFEITS	10,000	12,718	12,718	2,718
	BE - INVEST INCOME	1,830,000	1,519,671	1,519,671	(310,329)
	BF - RENTS & RECOVERIES	10,000	66,894	66,894	56,894
	BH - DEPT REVENUES	525,000	493,444	493,444	(31,556)
	TX - SPECIAL TAXES	3,275,000	3,048,259	3,048,259	(226,741)
REV Total		34,750,000	36,118,905	36,118,905	1,368,905

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,161,815	3,113,412	3,113,412	48,403
	BB - EQUIPMENT	8,900	6,513	6,513	2,387
	DD - GENERAL EXPENSES	283,690	176,211	176,211	107,479
	DE - CONTRACTUAL SERVICES	15,551,521	17,831,000	17,831,000	(2,279,479)
EXP Total		19,005,926	21,127,136	21,127,136	(2,121,210)
REV	BD - FINES & FORFEITS	62,446,289	80,865,113	80,865,113	18,418,824
	BF - RENTS & RECOVERIES	0	258,994	258,994	258,994
REV Total		62,446,289	81,124,106	81,124,106	18,677,817

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	417,877	394,331	394,331	23,546
	DD - GENERAL EXPENSES	11,200	8,614	8,614	2,586
	DE - CONTRACTUAL SERVICES	700	0	0	700
	HF - INTER DEPARTMENTAL CHARGES	1,000	128	128	872
EXP Total		430,777	403,072	403,072	27,705
REV	BJ - INTERDEPT REVENUES	346,159	0	0	(346,159)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,899	0	0	(32,899)
REV Total		379,058	0	0	(379,058)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

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

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



2014 AA - SALARIES, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
FCF	FC - FIRE COMMISSION	185,416	189,532	189,532	(4,116)
FCF Total		185,416	189,532	189,532	(4,116)
GEN	AR - ASSESSMENT REVIEW COMMISSION	69,150	69,144	69,144	6
	AS - ASSESSMENT DEPARTMENT	121,537	70,501	70,501	51,036
	AT - COUNTY ATTORNEY	140,973	239,747	239,747	(98,774)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,327,724	1,484,700	1,484,700	843,024
	CA - OFFICE OF CONSUMER AFFAIRS	4,061	59,804	59,804	(55,743)
	CC - NC SHERIFF/CORRECTIONAL CENTER	828,646	1,501,809	1,501,809	(673,163)
	CE - COUNTY EXECUTIVE	30,000	5,004	5,004	24,996
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	4,099	4,099	(4,099)
	CL - COUNTY CLERK	15,634	21,233	21,233	(5,599)
	CO - COUNTY COMPTROLLER	85,720	181,486	181,486	(95,766)
	CS - CIVIL SERVICE	0	1,819	1,819	(1,819)
	DA - DISTRICT ATTORNEY	527,263	463,324	463,324	63,939
	EL - BOARD OF ELECTIONS	184,240	229,091	229,091	(44,851)
	EM - EMERGENCY MANAGEMENT	2,855	2,082	2,082	773
	HE - HEALTH DEPARTMENT	114,647	156,757	156,757	(42,110)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	9,300	9,285	9,285	15
	HS - DEPARTMENT OF HUMAN SERVICES	177,643	76,716	76,716	100,927
	IT - INFORMATION TECHNOLOGY	238,846	235,198	235,198	3,648
	LE - COUNTY LEGISLATURE	105,537	118,613	118,613	(13,076)
	LR - OFFICE OF LABOR RELATIONS	0	6,491	6,491	(6,491)
	ME - MEDICAL EXAMINER	3,031	46,399	46,399	(43,368)
	PA - PUBLIC ADMINISTRATOR	33,410	29,257	29,257	4,153
	PB - PROBATION	127,041	153,491	153,491	(26,450)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,554	7,554	7,554	0
	PK - PARKS, RECREATION AND MUSEUMS	167,796	58,439	58,439	109,357
	PR - SHARED SERVICES	0	24,157	24,157	(24,157)
	PW - PUBLIC WORKS DEPARTMENT	424,291	160,030	126,316	297,975
	RM - RECORDS MANAGEMENT	5,000	0	0	5,000
	SS - SOCIAL SERVICES	74,893	127,800	127,800	(52,907)
	TR - COUNTY TREASURER	32,442	51,118	51,118	(18,676)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,220	14,091	14,091	(1,871)
	VS - VETERANS SERVICES AGENCY	2,343	21,024	21,024	(18,681)
GEN Total		5,873,797	5,630,264	5,596,550	277,247
PDD	PD - POLICE DEPARTMENT	12,511,091	8,783,980	8,783,980	3,727,111
PDD Total		12,511,091	8,783,980	8,783,980	3,727,111
PDH	PD - POLICE DEPARTMENT	12,661,518	22,503,148	22,503,148	(9,841,630)
PDH Total		12,661,518	22,503,148	22,503,148	(9,841,630)
Grand Total		31,231,822	37,106,924	37,073,210	(5,841,388)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



2014 AA - SALARIES, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
FCF	FC - FIRE COMMISSION	1,941,500	1,926,280	1,926,280	15,220
FCF Total		1,941,500	1,926,280	1,926,280	15,220
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	447	447	(447)
	AS - ASSESSMENT DEPARTMENT	0	22,972	22,972	(22,972)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	50,672	50,672	60,328
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	14,884,392	14,884,392	1,268,964
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	53,898	53,898	46,102
	CL - COUNTY CLERK	65,000	0	0	65,000
	CO - COUNTY COMPTROLLER	12,700	41,991	41,991	(29,291)
	CS - CIVIL SERVICE	20,900	19,588	19,588	1,312
	DA - DISTRICT ATTORNEY	925,000	1,491,621	1,491,621	(566,621)
	EL - BOARD OF ELECTIONS	34,500	28,214	28,214	6,286
	EM - EMERGENCY MANAGEMENT	12,900	1	1	12,899
	HE - HEALTH DEPARTMENT	274,600	198,718	198,718	75,882
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1	1	2,199
	IT - INFORMATION TECHNOLOGY	225,200	618,949	618,949	(393,749)
	LE - COUNTY LEGISLATURE	0	900	900	(900)
	ME - MEDICAL EXAMINER	35,286	88,388	88,388	(53,102)
	PA - PUBLIC ADMINISTRATOR	7,800	434	434	7,366
	PB - PROBATION	300,000	232,107	232,107	67,893
	PK - PARKS, RECREATION AND MUSEUMS	410,900	903,346	903,346	(492,446)
	PR - SHARED SERVICES	1,800	565	565	1,235
	PW - PUBLIC WORKS DEPARTMENT	2,485,101	5,722,324	5,669,636	(3,184,535)
	RM - RECORDS MANAGEMENT	4,100	8,039	8,039	(3,939)
	SS - SOCIAL SERVICES	1,206,625	1,652,025	1,652,025	(445,400)
	TR - COUNTY TREASURER	0	24,981	24,981	(24,981)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	95,222	95,222	(25,222)
GEN Total		22,458,968	26,139,794	26,087,105	(3,628,137)
PDD	PD - POLICE DEPARTMENT	25,000,000	35,858,263	35,858,263	(10,858,263)
PDD Total		25,000,000	35,858,263	35,858,263	(10,858,263)
PDH	PD - POLICE DEPARTMENT	25,000,000	31,892,147	31,892,147	(6,892,147)
PDH Total		25,000,000	31,892,147	31,892,147	(6,892,147)
Grand Total		74,400,468	95,816,484	95,763,795	(21,363,327)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
PDD	FB - FRINGE BENEFIT	40,403,018	40,369,317	40,369,317	33,701
PDD Total		40,403,018	40,369,317	40,369,317	33,701
PDH	FB - FRINGE BENEFIT	33,628,609	33,538,064	33,538,064	90,545
PDH Total		33,628,609	33,538,064	33,538,064	90,545
Grand Total		74,031,627	73,907,381	73,907,381	124,246

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 FOURTH QUARTER FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2014			
		Modified Budget	Current Obligation	December Projections	Variance
FCF	FB - FRINGE BENEFIT	1,342,904	1,290,853	1,290,853	52,051
FCF Total		1,342,904	1,290,853	1,290,853	52,051
GEN	FB - FRINGE BENEFIT	48,108,943	48,564,136	48,564,136	(455,193)
GEN Total		48,108,943	48,564,136	48,564,136	(455,193)
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	7,819,562	7,819,562	13,238
PDH Total		7,832,800	7,819,562	7,819,562	13,238
Grand Total		58,859,743	59,248,369	59,248,370	(388,627)

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 FOURTH QUARTER FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

FUND	DEPT AND NAME	2014			
		Modified Budget	Current Obligation	December Projections	Variance
FCF	FB - FRINGE BENEFIT	1,698,491	1,553,268	1,553,268	145,223
FCF Total		1,698,491	1,553,268	1,553,268	145,223
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	409	409	(409)
	CT - COURTS	37,183	29,829	29,829	7,354
	FB - FRINGE BENEFIT	69,880,744	65,938,540	65,938,540	3,942,204
GEN Total		69,917,927	65,968,777	65,968,778	3,949,149
PDD	FB - FRINGE BENEFIT	32,170,926	29,457,269	29,457,269	2,713,657
PDD Total		32,170,926	29,457,269	29,457,269	2,713,657
PDH	FB - FRINGE BENEFIT	28,974,942	27,469,692	27,469,692	1,505,250
PDH Total		28,974,942	27,469,692	27,469,692	1,505,250
Grand Total		132,762,286	124,449,006	124,449,006	8,313,280

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	December Projections	Variance
FCF	FB - FRINGE BENEFIT	1,048,722	948,564	948,564	100,158
FCF Total		1,048,722	948,564	948,564	100,158
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	22,016,819	18,991,904	18,991,904	3,024,915
	CT - COURTS	1,198,755	1,144,703	1,144,703	54,052
	FB - FRINGE BENEFIT	44,413,157	47,560,759	47,560,759	728,386
GEN Total		67,628,731	67,697,367	67,697,366	3,807,353
PDD	FB - FRINGE BENEFIT	25,325,482	24,456,079	24,456,079	869,403
PDD Total		25,325,482	24,456,079	24,456,079	869,403
PDH	FB - FRINGE BENEFIT	34,323,883	34,509,596	34,509,596	814,287
PDH Total		34,323,883	34,509,596	34,509,596	814,287
Grand Total		128,326,818	127,611,606	127,611,605	5,591,201

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



2014 OTHER EXPENSE

FUND	DEPT AND NAME	SUBJECT	2014 Modified Budget	Current Obligation	December Projections	Variance
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	7,185,600	2,524,244	3,094,740	4,090,860
		88989 - NIFA SET-ASIDES	193,473,026	0	188,002,440	5,470,586
	Total		200,658,626	2,524,244	191,097,180	9,561,446
DSV Total			200,658,626	2,524,244	191,097,180	9,561,446
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	7,729,561	7,729,564	0
		6Q60Q - HIPAA PAYMENTS	25,000	0	0	25,000
		70970 - RESIDENT TUITION	4,598,000	2,371,816	2,371,816	2,226,184
		7097F - FIT RESIDENT TUITION	4,114,000	8,202,380	8,202,380	(4,088,380)
		87985 - OTHER PAYMENTS	0	242,591	240,747	(240,747)
		87987 - OTHER SUITS & DAMAGES	2,375,000	209,360	2,474,955	(99,955)
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	97,476	43,476	(43,476)
		8798B - ATTORNEY FEES	0	718,831	118,831	(118,831)
		8798C - ATTORNEY GROSS PROCEEDS	0	1,082,976	1,081,806	(1,081,806)
		93993 - INSURANCE ON BLDGS	599,266	500,000	500,000	99,266
		97998 - CONTINGENCY RESERVE	100,000	0	0	100,000
		Total		25,922,168	27,535,088	29,143,673
	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	75,000	75,000	0
		80981 - COLISEUM REPAIR EXPENSES	113,790	0	380,000	(266,210)
		94994 - RENT	13,450,127	14,909,362	14,909,362	(1,459,235)
	Total		13,638,917	14,984,362	15,364,362	(1,725,445)
	TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	10,000,000	719,813	719,813	9,280,187
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	3,528,401	3,828,401	(3,828,401)
	Total		10,000,000	4,248,214	4,548,214	5,451,786
GEN Total			49,561,085	46,767,664	49,056,249	504,836
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	4,750	4,750	(4,750)
		87987 - OTHER SUITS & DAMAGES	918,500	266,001	266,001	652,499
		8798B - ATTORNEY FEES	0	0	0	0
		8798C - ATTORNEY GROSS PROCEEDS	0	555,000	555,000	(555,000)
		97998 - CONTINGENCY RESERVE	0	0	0	0
Total		918,500	825,751	825,751	92,749	
PDD Total			918,500	825,751	825,751	92,749
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	32,345	32,345	217,655
		8798C - ATTORNEY GROSS PROCEEDS	0	29,000	29,000	(29,000)
Total		250,000	61,345	61,345	188,655	
PDH Total			250,000	61,345	61,345	188,655
Grand Total			251,388,211	50,179,005	241,040,525	10,347,686

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



SMART GOVERNMENT INITIATIVES

FISCAL 2014 FOURTH QUARTER 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 yielded approximately \$975,099 in savings for 2014.

Department	Initiative	FY14 Achieved Savings	2014 Annual Savings Achieved	Annual Projected Savings Revised
Police Department	Removal of 15 Police Officers from Long-Term Disability	\$ 698,753	\$ 1,217,667	\$ 1,569,212
Sheriff's Department	Removal of 24 Employees from Payroll to Disability	\$ 276,346	\$ 614,123	\$ 606,095
Total		\$ 975,099	\$ 1,831,790	\$ 2,175,307

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of December 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 December 31, 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 an annual savings of approximately \$1.2 million. The total savings generated in 2014 is approximately \$700,000. There are no additional disability retirements expected in 2014.

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of December 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	276,346	614,123

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 December 31, 2014, five 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 \$606,095. Total savings in 2014 is projected to be approximately \$275,276. Five officers are expected to retire under this initiative in 2014.

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2014 Budget	On Board 12/31/2013	On Board 11/30/2014	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 12/31/2014	Variance 12/31/14 vs. 11/30/14	Variance 12/31/2014 vs. 2014 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	158	153	147	-	-	-	-	147	-	(11)	-
AT - COUNTY ATTORNEY	107	95	92	-	-	1	(1)	92	-	(15)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	23	-	-	2	(1)	24	1	(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	1,061	-	(3)	-	-	1,058	(3)	(76)	-
CE - COUNTY EXECUTIVE	18	18	15	-	-	2	(1)	16	1	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	38	37	37	-	(1)	1	(1)	36	(1)	(2)	-
CL - COUNTY CLERK	84	84	81	-	(1)	-	-	80	(1)	(4)	-
CO - COUNTY COMPTROLLER	86	71	75	1	-	-	-	76	1	(10)	-
CS - CIVIL SERVICE	51	50	51	-	(1)	-	-	50	(1)	(1)	-
DA - DISTRICT ATTORNEY	375	375	376	-	(2)	1	(2)	373	(3)	(2)	-
EL - BOARD OF ELECTIONS	139	160	166	-	(2)	-	-	164	(2)	25	-
FC - FIRE COMMISSION	95	91	90	-	(1)	-	-	89	(1)	(6)	-
EM - EMERGENCY MANAGEMENT	9	8	10	-	-	-	-	10	-	1	-
HE - HEALTH DEPARTMENT	173	170	171	1	-	1	(1)	172	1	(1)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	13	14	-	-	2	(1)	15	1	3	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	(1)	-	-	7	(1)	(1)	-
HS - DEPARTMENT OF HUMAN SERVICES	77	72	68	-	(1)	-	-	67	(1)	(10)	7
IT - INFORMATION TECHNOLOGY	79	76	81	-	(1)	-	-	80	(1)	1	-
LE - COUNTY LEGISLATURE	102	86	88	-	-	-	(1)	87	(1)	(15)	-
LR - OFFICE OF LABOR RELATIONS	5	4	4	-	-	-	-	4	-	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	6	6	5	-	-	-	-	5	-	(1)	-
ME - MEDICAL EXAMINER	72	69	68	-	-	-	-	68	-	(4)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	200	191	189	-	-	2	(2)	189	-	(11)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	2	(2)	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	148	148	-	-	-	-	148	-	(3)	-
PD - POLICE DISTRICT	1,422	1,343	1,444	-	(5)	1	(1)	1,439	(5)	17	-
PD - POLICE HEADQUARTERS	1,630	1,615	1,546	-	(8)	7	(8)	1,537	(9)	(93)	-
PR - SHARED SERVICES	11	10	10	-	-	-	-	10	-	(1)	-
PW - PUBLIC WORKS DEPARTMENT	418	412	400	-	(3)	-	-	397	(3)	(21)	-
RM - RECORDS MANAGEMENT	14	12	12	-	-	-	-	12	-	(2)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	640	633	620	-	(2)	6	(7)	617	(3)	(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	7,252	2	(32)	28	(29)	7,221	(31)	(174)	-
Contract Employees	41	28	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	7,436	7,280	7,252	2	(32)	28	(29)	7,221	(59)	(215)	21
Sewer District	306	295	272	-	(2)	5	(5)	270	(25)	(36)	-
Grand Total F/T Employees	7,742	7,575	7,524	2	(34)	33	(34)	7,491	(84)	(251)	21

**KPI REPORT 1: Appendix A: New Hires**

DEPARTMENT	TITLE	HC
CO	INSPECTOR	1
HE	SANITARIAN TRAINEE	1
MAJOR FUNDS NEW HIRES		2
		0
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		2



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
CC	CORRECTION OFFICER	(1)
	CORRECTION SERGEANT	(1)
	DEPUTY SHERIFF SERGEANT	(1)
CF	PRESS SECRETARY	(1)
CL	CLERK IV	(1)
CS	COMMISSIONER OF CIVIL SERVICE	(1)
DA	ASST DISTRICT ATTY	(2)
EL	VOTE MACH CUSTODIAN	(1)
	WORK AIDE	(1)
FC	FIRE CMNTNS TECH I	(1)
HR	EX DIR, COMM HUMAN R	(1)
HS	DRUG&AL ADDTN ED III	(1)
IT	COMPUTER OPERATOR III	(1)
PDD	POLICE OFFICER	(5)
PDH	POLICE SERGEANT	(1)
	POLICE OFFICER	(2)
	AMBULANCE MED TECH	(1)
	POLICE COMMUNICATIONS OPERATOR	(4)
PW	HIGHWAY MAINT SPVR	(1)
	CIVIL ENGINEER II	(1)
	CLERK II	(1)
SS	CHILD SUPPORT INV II	(1)
	SOC WELFARE EXMR II	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(32)
SSW	PLANT MAINT SPVR I	(1)
	PLANT MAINT MECH I	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(2)
TOTAL TERMINATION/RESIGNATION		(34)

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 11/30/2014	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 12/31/2014	Variance 12/31/14 vs. 11/30/14
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
HE - HEALTH DEPARTMENT	68	1	1	(1)	-	69	1
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	53	-	2	(2)	-	53	-
HS - DEPARTMENT OF HUMAN SERVICES	39	-	-	-	(1)	38	(1)
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	9	-	-	-	-	9	-
SS - SOCIAL SERVICES	147	-	4	(3)	-	148	1
Grant Fund Total	321	1	7	(6)	(1)	322	1

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union						Total Non			Grand Total	CONTRACT EMPLOYEE		
	CSEA	DAI	IPBA	PBA	COBA	SOA	On-Board 12/31/2014	BOARD MEMBER	ELECTED OFFICIAL			ORDINANCE	Union On-Board 12/31/2014
Assessment	141	-	-	-	-	-	141	-	-	6	6	147	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	11	11	11	-
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	153	-	-	-	903	-	1,056	-	-	2	2	1,058	-
County Attorney	28	-	-	-	-	-	28	-	-	64	64	92	-
County Clerk	71	-	-	-	-	-	71	-	1	8	9	80	-
County Comptroller	62	-	-	-	-	-	62	-	1	13	14	76	-
County Executive	-	-	-	-	-	-	-	-	1	15	16	16	-
District Attorney	124	-	41	-	-	-	165	-	1	207	208	373	-
Elections	134	-	-	-	-	-	134	-	-	30	30	164	-
Emergency Management	2	-	-	-	-	-	2	-	-	8	8	10	-
Fire Commission	88	-	-	-	-	-	88	-	-	1	1	89	-
Health	168	-	-	-	-	-	168	-	-	4	4	172	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	14	14	14	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	1	1	7	-
Human Services	58	-	-	-	-	-	58	-	-	9	9	67	7
Information Technology	75	-	-	-	-	-	75	-	-	5	5	80	-
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-
Legislature	-	-	-	-	-	-	-	-	19	68	87	87	-
Medical Examiner	65	-	-	-	-	-	65	-	-	3	3	68	-
Minority Affairs	-	-	-	-	-	-	-	-	-	5	5	5	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	24	24	24	-
Police District	57	-	-	1,225	-	156	1,438	-	-	1	1	1,439	-
Police Headquarters	666	329	-	369	-	162	1,526	-	-	11	11	1,537	-
Probation	188	-	-	-	-	-	188	-	-	1	1	189	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	387	-	-	-	-	-	387	-	-	10	10	397	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	143	-	-	-	-	-	143	-	-	5	5	148	-
Shared Services	8	-	-	-	-	-	8	-	-	2	2	10	-
Social Services	607	-	-	-	-	-	607	-	-	10	10	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	3,436	329	41	1,594	903	318	6,621	5	23	572	600	7,221	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	3,436	329	41	1,594	903	318	6,621	5	23	572	600	7,221	21
Sewer Districts	270	-	-	-	-	-	270	-	-	-	-	270	-
Grand Total F/T Employees	3,706	329	41	1,594	903	318	6,891	5	23	572	600	7,491	21

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date November Overtime Hours						*YTD Actual Variance
	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	
Assessment	219.8	3,321.6	3,541.5	85.8	215.1	300.9	3,240.6
Assessment Review	10.0	0.0	10.0	0.0	0.0	0.0	10.0
Board of Elections	330.8	15,485.1	15,815.9	245.6	16,745.1	16,990.7	(1,174.7)
Civil Service	347.0	296.6	643.6	35.5	429.1	464.6	179.0
Constituent Affairs	282.2	0.0	282.2	2,249.5	345.3	2,594.8	(2,312.6)
Consumer Affairs	1,131.7	1,248.1	2,379.8	963.6	1,392.8	2,356.4	23.4
Correctional Center	214,139.2	16,025.0	230,164.2	245,464.8	17,552.9	263,017.7	(32,853.5)
County Attorney	0.0	98.3	98.3	0.0	532.5	532.5	(434.3)
County Clerk	86.2	309.4	395.7	0.0	2,401.4	2,401.4	(2,005.7)
County Comptroller	546.7	2,987.4	3,534.0	7.0	4,470.3	4,477.3	(943.3)
District Attorney	20,790.9	10,815.4	31,606.3	14,967.2	8,184.0	23,151.2	8,455.1
Emergency Management	589.4	87.0	676.4	810.3	557.7	1,367.9	(691.5)
Fire Commission	33,609.8	1,213.3	34,823.1	36,559.9	813.4	37,373.3	(2,550.2)
Health	1,478.7	2,018.9	3,497.6	1,923.5	2,071.8	3,995.3	(497.7)
Human Rights Commission	0.0	0.0	0.0	0.0	110.4	110.4	(110.4)
Human Services	0.0	84.8	84.8	5.6	157.5	163.1	(78.3)
Information Technology	7,353.7	3,683.4	11,037.1	4,367.9	2,284.0	6,651.8	4,385.3
Legislature	112.1	135.9	248.0	63.5	103.0	166.5	81.5
Medical Examiner	2,218.8	292.9	2,511.7	1,232.9	437.7	1,670.6	841.1
Police Department	735,942.0	0.0	735,942.0	753,465.0	0.0	753,465.0	(17,523.0)
Probation	6,424.8	3,212.0	9,636.7	6,696.6	3,059.8	9,756.4	(119.7)
Public Administrator	9.0	2.7	11.7	11.0	2.6	13.6	(2.0)
Public Works, Planning, Real Estate	90,227.2	6,842.9	97,070.1	82,519.9	5,459.0	87,978.8	9,091.3
Purchasing	9.2	71.1	80.3	75.4	163.1	238.5	(158.2)
Records Management	130.08	267.58	397.66	64.5	540.1	604.6	(206.9)
Recreation, Parks and Museums	13,361.8	2,887.3	16,249.0	14,929.8	3,798.4	18,728.3	(2,479.2)
Sheriff	18,903.2	2,545.2	21,448.4	18,298.0	2,022.7	20,320.7	1,127.8
Social Services	27,849.6	13,313.6	41,163.2	18,652.2	10,511.0	29,163.2	11,999.9
Traffic and Parking Violations Agency	1,470.8	2,843.8	4,314.5	0.0	2,227.9	2,227.9	2,086.6
Treasurer	286.3	176.1	462.4	187.6	189.4	377.1	85.3
Veteran Services	0.0	184.1	184.1	0.0	144.7	144.7	39.4
Sub-Total	1,177,860.9	90,449.4	1,268,310.3	1,203,882.4	86,922.8	1,290,805.2	(22,494.9)
Sewer & Water Supply	66,503.1	14,389.6	80,892.7	65,581.3	12,341.1	77,922.4	2,970.3
Sub-Total	66,503.1	14,389.6	80,892.7	65,581.3	12,341.1	77,922.4	2,970.3
Grand Total	1,244,364.0	104,839.0	1,349,202.9	1,269,463.7	99,263.9	1,368,727.5	(19,524.6)

Data Source: BIRT Performance Scorecard Report as of January 7, 2015. 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 November numbers due to one-month lag in overtime hours.

FISCAL 2014 FOURTH QUARTER FINANCIAL REPORT



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

	December 2014			January 2014			December 2013			Change in Totals	Change in Totals
	Family	Single	Total	Family	Single	Total	Family	Single	Total	Dec 2014 vs. Jan 2014	Dec 2014 vs. Dec 2013
ACTIVE RETIREES	5,150	1,904	7,054	5,309	1,848	7,157	5,275	1,831	7,106	(103)	(52)
RETIREES	6,222	4,852	11,074	6,211	4,935	11,146	6,223	4,926	11,149	(72)	(75)
TOTAL	11,372	6,756	18,128	11,520	6,783	18,303	11,498	6,757	18,255	(175)	(127)
<u>Active Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>		
EMPIRE PLAN	5,081	1,803	6,884	5,231	1,747	6,978	5,187	1,729	6,916	(94)	(32)
ALL OTHER	69	101	170	78	101	179	88	102	190	(9)	(20)
TOTAL	5,150	1,904	7,054	5,309	1,848	7,157	5,275	1,831	7,106	(103)	(52)
<u>Retiree Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>		
EMPIRE PLAN	1,302	505	1,807	1,348	528	1,876	1,361	534	1,895	(69)	(88)
MEDICARE IND		4,248	4,248		4,298	4,298		4,278	4,278	(50)	(30)
MEDICARE F1	1,359		1,359	1,385		1,385	1,392		1,392	(26)	(33)
MEDICARE F2	3,474		3,474	3,383		3,383	3,370		3,370	91	104
ALL OTHER	87	99	186	95	109	204	100	114	214	(18)	(28)
TOTAL	6,222	4,852	11,074	6,211	4,935	11,146	6,223	4,926	11,149	(72)	(75)
<u>Annual Rates Per Employee</u>	<u>Family</u>	<u>Single</u>		<u>Family</u>	<u>Single</u>		<u>Family</u>	<u>Single</u>		% Change (Rates) Dec 2014 vs. Dec 2013	
EMPIRE PLAN	20,570.28			20,570.28			20,238.72			1.64%	
EMPIRE PLAN		9,258.48			9,258.48			9,215.76		0.46%	
MEDICARE IND		4,905.24			4,905.24			4,791.96		2.36%	
MEDICARE F1	16,217.04			16,217.04			15,815.16			2.54%	
MEDICARE F2	11,864.28			11,864.28			11,391.36			4.15%	

Note - As of December 1, 2014, 98.04% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.

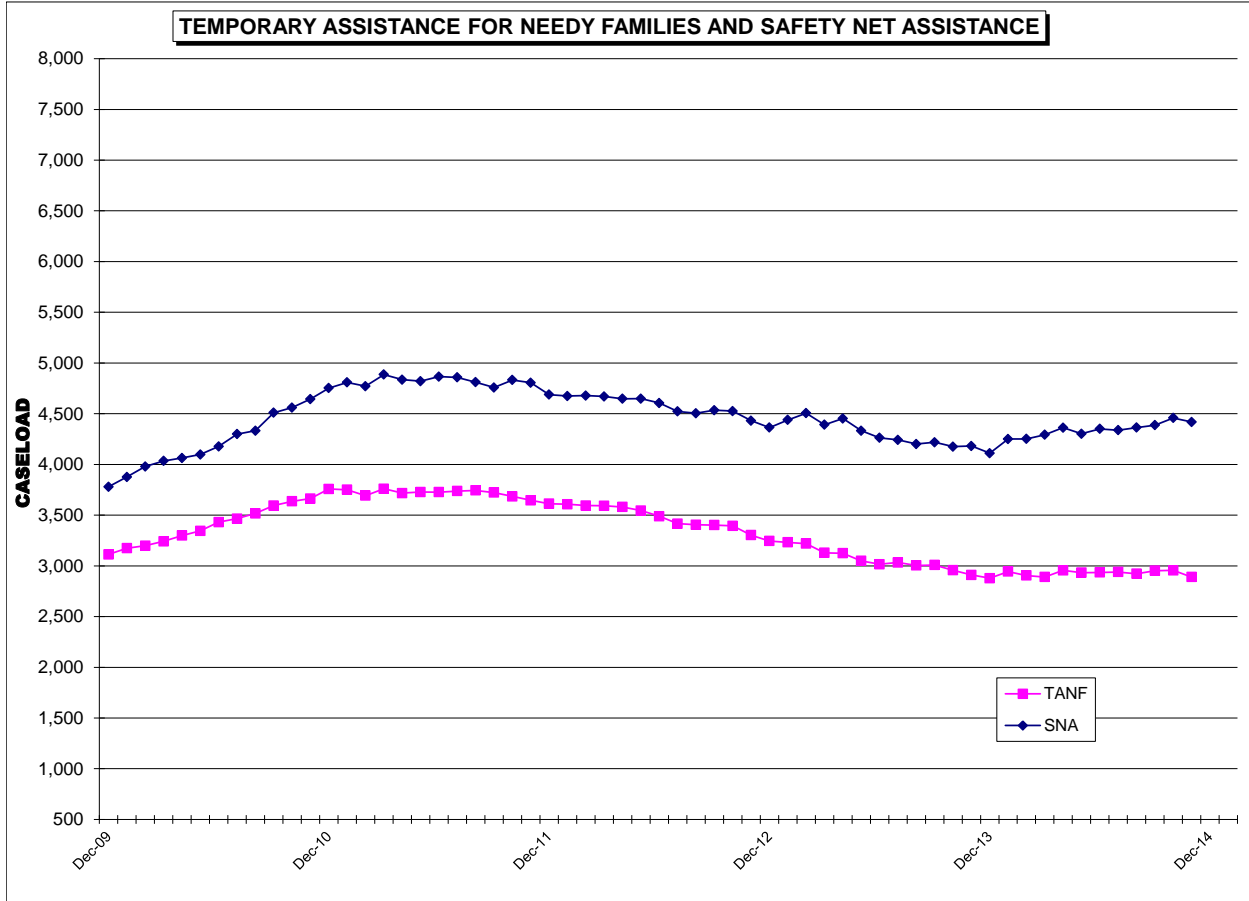
Note - As of January 1, 2014, 97.9% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.

Note - As of December 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

December Inmate Population

	Dec 2011	Dec 2012	Dec 2013	Dec 2014
County Population	1,278	1,190	1,078	1,103
Suffolk Inmate	131	9	-	-
State-Ready Population	13	10	16	12
Federal Population	135	86	37	33
Parole Violators	15	39	54	39
TOTAL	1,572	1,334	1,185	1,187

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	1,172
December	1,278	1,190	1,078	1,103
Year-to-Date County Average	1,340	1,285	1,174	1,137
Year-end County Average	1,340	1,285	1,174	1,137
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	33
December	135	86	37	33
Year-to-Date Federal Average	123	101	61	38
Year-end Federal Average	123	101	61	38



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period December 2014

Expense	2014 Budget	October	
		Dec-14	December-2014 YTD
Salary	10,146,100	829,464	9,953,564
Fringe Benefits	7,764,700	610,614	7,327,369
General and Administrative Expenses	11,459,300	931,255	11,175,059
Bond Principal	1,455,000	121,250	1,455,000
Expense Total	30,825,100	2,492,583	29,910,992
Revenue			
Net Retained Commission	23,495,800	1,825,852	21,910,226
Other income	2,460,400	191,375	2,296,506
Revenue Total	25,956,200	2,017,227	24,206,732
Net Profit	(4,868,900)	(475,356)	(5,704,260)

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

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of January 1, 2015 with respect to grievances filed for the 2015/2016 tax year. Thus far, there have been 162,521 grievances filed, broken down as follows:

Class	Number of Grievance
Class I Properties	140,874
Class II Properties	5,672
Class III Properties	523
Class IV Properties	15,452
Total	162,521

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 January 1, 2015, the total number of validated offers extended to Class I Property owners was 122,956 of which 108,550 were to representatives of Class I Property owners and 14,406 were to Class I Property owners representing themselves. Of the 122,956 offers cited above, to date 95,285 have been accepted; 11,714 have been rejected and the remainder or 15,957 are still outstanding.

ADAPT (the County's multi-department tax certiorari case management system) is currently being utilized to facilitate communication and sharing of information for several different applicable departments and improve the swiftness of case dispositions.

**KPI REPORT 10: Sworn Separations**

Police Department December Sworn Separations		
UNION	ACTUAL HC	PENDING HC
PBA	48	0
SOA	10	0
TOTAL PDD	58	0
PBA	35	0
DAI	32	0
SOA	13	0
TOTAL PDH	80	0
TOTAL SEPARATIONS	138	0

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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