

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending March 31, 2015**

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**Nassau County**

Long Island, New York



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**Edward P. Mangano, County Executive**

**Office of Management and Budget  
Office of the County Executive  
April 21, 2015**

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## **TABLE OF CONTENTS**

### **Executive Summary**

Overview	<b>1</b>
Narrative/Operating Results	<b>4</b>
Variances & Explanations: First Quarter Financial Projection vs. 2015 Adopted Budget	<b>6</b>

### **Fund and Department Detail**

Major Funds Summary and Detail	<b>9</b>
Department Detail	<b>17</b>
Selected Salary and Fringe Benefit Detail	<b>56</b>

### **Key Performance Indicators**

Full-Time & Contract Employee Staffing	<b>63</b>
Full-Time Staffing by Grant	<b>66</b>
Full-Time Staffing by Union	<b>69</b>
Overtime Hours	<b>70</b>
Health Insurance Statistics	<b>71</b>
DSS Caseload Graphs	<b>72</b>
Correctional Center Inmate Population	<b>73</b>
Nassau Regional Off-Track Betting Corporation	<b>75</b>
Tax Certiorari Report	<b>76</b>
Sworn Separations	<b>77</b>
Tax Map Verification Documents Processed	<b>78</b>



## **EXECUTIVE SUMMARY**





## OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2015 First Quarter Financial Report. Historically, the County has reported its financial results on a budgetary basis, a comparison to the County's Adopted Budget. During the 2015 Budget Adoption process, the County reached an agreement 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, and plans to use the transitional borrowing conditionally allowed by NIFA to substantially fund tax certiorari refunds, other judgments and settlements, and termination payments until it can bring its operating expenditures in line with its operating revenues and produce a balanced budget (excluding other financing sources). Proceeds from these borrowings, which require approval by NIFA, do not contribute to Generally Accepted Accounting Principles (GAAP) revenues due to the accounting treatment prescribed by GAAP.

Sound fiscal management has 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 in 2011, 2012 and 2014, the fulltime headcount for the major funds at the end of March 2015 was 7,210 positions compared to 7,861 at the end of December 2011, representing a reduction of 651 positions. The full time salary projection is inclusive of the first February Police class and the first January Corrections class. The Administration intends to bond for police termination costs. As of March 31, 2015, 65 police separations occurred at a cost of approximately \$16.2 million, with an additional 12 officers in the pipeline.

Despite Long Island's harsh winter with high snowfall totals and extremely low temperatures the County's sales tax is up 3% in the first quarter of 2015 compared to the first quarter 2014. According to Moody's Analytics, the blizzard of January 26 and 27 of 2015 caused New York City (NYC) to lose \$200 million in economic activity, comparatively using the NYS Department of Taxation and Finance methodology, the same storm equated to a sales tax loss of \$1.7 million in Nassau County.

The first quarter 2015 projection assumes a conservative 2% growth rate for the remainder of the year. The County has decreased its 2015 year-end sales tax projection by \$30.0 million primarily due to the calculation of growth from a much lower 2014 year-end actual base that was previously anticipated during the 2015 budget process.

Moody's Analytics expects Nassau's Gross County Product (GCP) to grow 3.3% in 2015 (compared to estimated national GDP growth of 3.2%), 2015 non-farm job grow at 2.6% and

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## FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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the number of employed residents to grow by 2.8%. These forecasts more than support the conservative sales tax growth rate of 2% for the remainder of the year.

The County had 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, the rollout began in July so that the program could conform to school openings. The County Legislature repealed the program on December 15, 2014 effective immediately. The current March projection includes the net revenue loss of \$30.7 million that had been included in the 2015 Adopted Budget. In addition the Adopted Budget had included \$ 9.0 million of Video Lottery proceeds that the County may not realize because a location site for the machines may not be acquired within the fiscal year.

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, pension contributions for new police hires and savings associated with various work rule changes and adjustments to vacation and compensatory leave time.

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.

The County has not factored a reversal of accrual for Superstorm Sandy related expenses because the New York State Action Plan, which seeks federal authorization for the allowable uses of the Community Development Block Grant Disaster Recovery (CDBG-DR) funds, contains a provision to use these funds to cover the non-federal match of FEMA expenses (see page 60: <http://www.nyshcr.org/Publications/CDBGActionPlan.pdf>). The County has identified sources of funds to cover the non-federal share. This would reverse 2012, 2013 and 2014 reserves accrued for local share for respective year-end financials which total approximately \$16 million from all funds including the Sewer District fund. In general the March projection does not include any anticipated Superstorm Sandy related costs as they are segregated into an established FEMA Fund.

Prior to corrective action, the County is projecting a deficit of \$24.6 million in the major funds due to several factors: \$40.3 million lost projected speed camera revenue due to the repeal of the program, shortfall in sales tax of \$30.0 million; \$9.0 million anticipated revenue loss due to significant delays in locating suitable location for NYS approved Video Lottery Terminals and \$1.1 million in lower State and Federal aid. These deficits are offset by: \$16.0 million is projected reductions in weekly Medicaid Local Share and quarterly Indigent Care payments; \$13.0 million of eliminating the annual subsidy to the Nassau Health Care Corporation; \$9.4



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## FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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million from reduced contractual obligations because of the repeal of the speed camera program; \$6.9 million of decreased salary and wages due to unfilled vacancies \$5.7 million due to lower than budgeted fringe benefit; \$3.4 million delayed 2014 land sales due to close in 2015; and \$1.8 million lower government assistance due to lower sales tax.

<b>Deficit Prior to Corrective Actions (\$'s in millions)</b>	\$	(24.6)
CDBG Funding of FEMA Expenses	\$	13.1
OTPS Expense Restrictions	\$	10.0
Debt Service Projected Surplus due favorable interest rate environment	\$	5.0
Additional Tax Map Verification Fee	\$	4.0
<b>Surplus After Corrective Actions</b>	\$	<b>7.5</b>



## EXPENDITURE RESULTS

### Salaries, Wages & Fees

OMB projects Salaries, Wages & Fees to be \$844.2 million, a \$6.9 million surplus when compared with the \$851.1 million in the 2015 Adopted Budget. The surplus is primarily attributable to unfilled vacancies.

### Headcount

The full-time headcount for the major funds as of March 31, 2015 was 7,210 positions, which represents 11 fewer employees than year-end 2014 of 7,221. The headcount reductions represent a decrease of approximately 21% when compared to the number of positions in the 2009 Adopted Budget.

### Overtime

Through March 31, 2015, the Police Department and the Sheriff/Correctional Center incurred approximately \$9.2 million and \$1.2 million in overtime expense, respectively. OMB is projecting that the Police Department will end 2015 with \$60 million in overtime expense and the Sheriff/Correctional Center will be on budget.

### Fringe Benefits

The 2015 Adopted Budget for Employee Benefits including Workers' Compensation provided for the five major funds is \$523.0 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. Fringe Benefits (including Workers Compensation) for 2015 are projected to be \$517.3 million, a \$5.7 million savings from the 2015 Adopted Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases on current enrollments (Approximately 2.7% vs. budgeted 5.5%). 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 \$244.5 million, a \$9.4 million surplus when compared with the 2015 Adopted Budget amount of \$253.9 million. The surplus is attributable to lower projected contractual costs resulting from the repeal of the School Zone Speed Camera Program.



### **Nassau Health Care Corporation Expense**

OMB projects a savings of \$13 million in anticipation of eliminating the annual subsidy made to the Nassau Health Care Corporation.

### **Medicaid**

OMB projects Medicaid expenses to be \$236.2 million, a \$16.0 million surplus when compared with the 2015 Adopted Budget amount of \$252.3 million. A surplus is projected primarily due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 2015-2016 Budget effective April 1, 2015. New York State reduced the counties' Weekly Medicaid Cap Payments.

## **REVENUE RESULTS**

### **Fines & Forfeits**

OMB projects Revenues from Fines & Forfeits to be \$40.2 million lower than the \$103.7 million in the 2015 Adopted Budget, primarily due to repealing the School Zone Speed Camera program.

### **Rents & Recoveries**

OMB projects Rents & Recoveries to be \$3.4 million higher than the \$19.3 million in the 2015 Adopted Budget, primarily due to higher projected sales of County property resulting from a previously anticipated 2014 sale now expected to be realized in 2015.

### **OTB Profits**

OMB projects OTB Profits that were budgeted not to be realized in 2015. This is primarily attributable to significant delays in procuring a suitable location to house a New York State approved Video Lottery Terminal facility.

### **Sales Tax**

OMB projects Sales Tax to be \$30.0 million lower than the \$1.146 billion in the 2015 Adopted Budget primarily due to the calculation of growth from a much lower 2014 year-end actual base that was previously anticipated during the 2015 budget process.

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## Expense Variance Explanation - 2015 Adopted Budget

OBJECT	2015 Adopted Budget	1st. Quarter Projection	Variance	Explanation
AA - SALARIES, WAGES & FEES	851,144,909	844,223,387	6,921,522	A surplus is projected primarily due to vacancies.
AB - FRINGE BENEFITS	496,065,443	490,364,980	5,700,463	A surplus is projected primarily due to lower than budgeted composite based health insurance premiums than assumed in the budget (Appx 2.7% vs. budgeted 5.5%).
AC - WORKERS COMPENSATION	26,976,829	26,976,829	0	
BB - EQUIPMENT	2,274,166	2,274,166	0	
DD - GENERAL EXPENSES	35,342,289	35,342,289	0	
DE - CONTRACTUAL SERVICES	253,930,075	244,519,275	9,410,800	A surplus is projected as a result of repealing the School Zone Speed Camera Program.
DF - UTILITY COSTS	41,692,740	41,692,740	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	98,129,845	98,129,845	0	
GA - LOCAL GOVT ASST PROGRAM	68,501,853	66,737,410	1,764,443	
GG - PRINCIPAL	76,340,000	76,340,000	0	
HC - NHC ASSN EXP	13,000,000	0	13,000,000	A surplus is projected in anticipation of eliminating the annual subsidy to the Nassau Health Care Corporation.
HD - DEBT SERVICE CHARGEBACKS	332,458,134	332,458,134	0	
HF - INTER DEPARTMENTAL CHARGES	89,909,105	89,909,105	0	
HH - INTERFUND CHARGES	30,790,028	30,790,028	0	
MM - MASS TRANSPORTATION	43,371,263	43,371,263	0	
NA - NCIFA EXPENDITURES	1,900,000	1,900,000	0	
OO - OTHER EXPENSE	366,827,561	366,827,561	0	
PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	135,000,000	0	
SS - RECIPIENT GRANTS	60,550,000	61,050,000	(500,000)	
TT - PURCHASED SERVICES	68,402,576	68,402,576	0	
WW - EMERGENCY VENDOR PAYMENTS	52,755,000	52,755,000	0	
XX - MEDICAID	252,255,731	236,240,624	16,015,107	A surplus is projected due to reductions in the weekly Medicaid Local Share Cap and quarterly Indigent Care payments.
	<b>3,402,617,547</b>	<b>3,350,305,212</b>	<b>52,312,335</b>	

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## Revenue Variance Explanation - 2015 Adopted Budget

OBJECT	2015 Adopted Budget	1st. Quarter Projection	Variance	Explanation
AA - FUND BALANCE	15,000,000	15,000,000	0	
BA - INT PENALTY ON TAX	29,100,000	29,100,000	0	
BC - PERMITS & LICENSES	16,274,987	16,274,987	0	
BD - FINES & FORFEITS	103,748,400	63,542,400	(40,206,000)	A shortfall is projected as a result of repealing the School Zone Speed Camera Program.
BE - INVEST INCOME	2,118,700	2,118,700	0	
BF - RENTS & RECOVERIES	19,287,357	22,676,394	3,389,037	A surplus is projected due to higher anticipated sales of County property as a result of a delayed sale from 2014 into 2015.
BG - REVENUE OFFSET TO EXPENSE	11,412,000	11,412,000	0	
BH - DEPT REVENUES	170,826,359	170,846,568	20,209	
BJ - INTERDEPT REVENUES	89,909,105	89,909,105	0	
BO - PAYMENT IN LIEU OF TAXES	11,663,465	11,663,465	0	
BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	122,224,000	122,224,000	0	
BS - OTB PROFITS	9,000,000	0	(9,000,000)	A shortfall is projected as a result of significant delays in procuring a suitable location to house a NYS approved Video Lottery Terminal facility.
BV - DEBT SERVICE CHARGEBACK REVENUE	332,458,134	332,458,134	0	
BW - INTERFUND CHARGES REVENUE	112,421,488	112,421,904	416	
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,988,686	135,394,015	(594,671)	
SA - STATE AID REIMBURSEMENT OF EXPENSES	209,929,772	209,410,793	(518,979)	
TA - SALES TAX COUNTYWIDE	1,056,147,928	1,028,504,814	(27,643,114)	Lower Sales tax collections are projected due in large part to unfavorable economic conditions impacting sales tax returns overall.
TB - PART COUNTY SALES TAX	90,048,482	87,691,596	(2,356,886)	
TL - PROPERTY TAX	832,277,017	832,277,017	0	
TO - OTB 5% TAX	2,557,667	2,557,667	0	
TX - SPECIAL TAXES	30,224,000	30,224,000	0	
	<b>3,402,617,547</b>	<b>3,325,707,559</b>	<b>(76,909,988)</b>	

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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**FUND AND  
DEPARTMENT DETAIL**





# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



MAJOR FUNDS					
EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	851,144,909	207,487,218	844,223,387	6,921,522
	AB - FRINGE BENEFITS	496,065,443	213,605,928	490,364,980	5,700,463
	AC - WORKERS COMPENSATION	26,976,829	4,268,540	26,976,829	0
	BB - EQUIPMENT	2,274,166	242,798	2,274,166	0
	DD - GENERAL EXPENSES	35,342,289	11,241,942	35,342,289	0
	DE - CONTRACTUAL SERVICES	253,930,075	22,880,773	244,519,275	9,410,800
	DF - UTILITY COSTS	41,692,740	15,517,859	41,692,740	0
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,000,000	0
	FF - INTEREST	98,129,845	8,054,609	98,129,845	0
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	(16,142,556)	66,737,410	1,764,443
	GG - PRINCIPAL	76,340,000	11,029,190	76,340,000	0
	HC - NHC ASSN EXP	13,000,000	0	0	13,000,000
	HH - INTERFUND CHARGES	30,790,028	2,180,268	30,790,028	0
	JA - CONTINGENCIES RESERVE	0	(3,177,418)	0	0
	MM - MASS TRANSPORTATION	43,371,263	(1,637,742)	43,371,263	0
	NA - NCIFA EXPENDITURES	1,900,000	0	1,900,000	0
	OO - OTHER EXPENSE	366,827,561	17,043,471	366,827,561	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	74,647,902	135,000,000	0
	SS - RECIPIENT GRANTS	60,550,000	14,794,182	61,050,000	(500,000)
	TT - PURCHASED SERVICES	68,402,576	32,338,071	68,402,576	0
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	22,136,954	52,755,000	0
	XX - MEDICAID	252,255,731	58,424,335	236,240,624	16,015,107
<b>Expenses excluding Interdepartmental Transfers</b>		<b>2,980,250,308</b>	<b>694,936,324</b>	<b>2,927,937,973</b>	<b>52,312,335</b>
<b>Interdepartmental Transfers</b>		<b>422,367,239</b>	<b>3,584</b>	<b>422,367,239</b>	<b>0</b>
<b>Total Expenses Including Interdepartmental Transfers</b>		<b>3,402,617,547</b>	<b>694,939,908</b>	<b>3,350,305,212</b>	<b>52,312,335</b>
REV	AA - FUND BALANCE	15,000,000	0	15,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	8,032,002	29,100,000	0
	BC - PERMITS & LICENSES	16,274,987	3,751,231	16,274,987	0
	BD - FINES & FORFEITS	103,748,400	9,064,806	63,542,400	(40,206,000)
	BE - INVEST INCOME	2,118,700	182,343	2,118,700	0
	BF - RENTS & RECOVERIES	19,287,357	6,885,665	22,676,394	3,389,037
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	47,811	11,412,000	0
	BH - DEPT REVENUES	170,826,359	17,239,386	170,846,568	20,209
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	5,709,486	11,663,465	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	122,224,000	485,722	122,224,000	0
	BS - OTB PROFITS	9,000,000	0	0	(9,000,000)
	BW - INTERFUND CHARGES REVENUE	112,421,488	2,788	112,421,904	416
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,988,686	38,006,099	135,394,015	(594,671)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,929,772	15,866,941	209,410,793	(518,979)
	TA - SALES TAX COUNTYWIDE	1,056,147,928	92,113,551	1,028,504,814	(27,643,114)
	TB - PART COUNTY SALES TAX	90,048,482	4,600,685	87,691,596	(2,356,886)
	TL - PROPERTY TAX	832,277,017	(188,891)	832,277,017	0
	TO - OTB 5% TAX	2,557,667	161,950	2,557,667	0
	TX - SPECIAL TAXES	30,224,000	2,907,094	30,224,000	0
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,980,250,308</b>	<b>204,868,669</b>	<b>2,903,340,320</b>	<b>(76,909,988)</b>
<b>Interdepartmental Transfers</b>		<b>422,367,239</b>	<b>3,584</b>	<b>422,367,239</b>	<b>0</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,402,617,547</b>	<b>204,872,253</b>	<b>3,325,707,559</b>	<b>(76,909,988)</b>
<b>Projected Surplus / (Deficit)</b>				<b>(24,597,653)</b>	

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



GENERAL FUND					
EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	378,401,238	96,081,054	371,789,392	6,611,846
	AB - FRINGE BENEFITS	240,158,928	87,156,394	237,321,328	2,837,600
	AC - WORKERS COMPENSATION	16,187,850	2,549,656	16,187,850	0
	BB - EQUIPMENT	1,247,666	182,397	1,247,666	0
	DD - GENERAL EXPENSES	26,036,589	9,162,153	26,036,589	0
	DE - CONTRACTUAL SERVICES	236,211,283	16,241,030	226,800,483	9,410,800
	DF - UTILITY COSTS	36,986,176	14,889,974	36,986,176	0
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	(16,142,556)	66,737,410	1,764,443
	HC - NHC ASSN EXP	13,000,000	0	0	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	315,299,990	0	315,299,990	0
	HF - INTER DEPARTMENTAL CHARGES	45,615,828	3,584	45,615,828	0
	HH - INTERFUND CHARGES	30,773,043	2,180,268	30,773,043	0
	JA - CONTINGENCIES RESERVE	0	(3,177,418)	0	0
	MM - MASS TRANSPORTATION	43,371,263	(1,637,742)	43,371,263	0
	NA - NCIFA EXPENDITURES	1,900,000	0	1,900,000	0
	OO - OTHER EXPENSE	167,273,284	16,030,013	167,273,284	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	74,647,902	135,000,000	0
	SS - RECIPIENT GRANTS	60,550,000	14,794,182	61,050,000	(500,000)
	TT - PURCHASED SERVICES	68,402,576	32,338,071	68,402,576	0
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	22,136,954	52,755,000	0
	XX - MEDICAID	252,255,731	58,424,335	236,240,624	16,015,107
<b>EXP Total</b>		<b>2,194,928,298</b>	<b>425,860,251</b>	<b>2,145,788,502</b>	<b>49,139,796</b>
REV	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	8,032,002	29,100,000	0
	BC - PERMITS & LICENSES	11,246,487	2,884,996	11,246,487	0
	BD - FINES & FORFEITS	101,998,400	8,827,506	61,792,400	(40,206,000)
	BE - INVEST INCOME	1,830,000	180,219	1,830,000	0
	BF - RENTS & RECOVERIES	19,221,217	6,868,001	22,595,034	3,373,817
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	47,811	11,412,000	0
	BH - DEPT REVENUES	132,835,259	12,602,506	132,855,468	20,209
	BJ - INTERDEPT REVENUES	77,162,256	3,584	77,162,256	0
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	5,709,486	11,663,465	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	118,000,000	0	118,000,000	0
	BS - OTB PROFITS	9,000,000	0	0	(9,000,000)
	BW - INTERFUND CHARGES REVENUE	60,673,046	2,788	60,673,462	416
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	130,132,537	35,728,445	129,537,866	(594,671)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,195,772	15,836,766	208,676,793	(518,979)
	TA - SALES TAX COUNTYWIDE	1,056,147,928	92,113,551	1,028,504,814	(27,643,114)
	TB - PART COUNTY SALES TAX	90,048,482	4,600,685	87,691,596	(2,356,886)
	TL - PROPERTY TAX	106,380,782	(188,891)	106,380,782	0
	TO - OTB 5% TAX	2,557,667	161,950	2,557,667	0
	TX - SPECIAL TAXES	6,323,000	490,437	6,323,000	0
<b>REV Total</b>		<b>2,194,928,298</b>	<b>193,901,842</b>	<b>2,118,003,090</b>	<b>(76,925,208)</b>
<b>Projected Surplus / (Deficit)</b>				<b>(27,785,412)</b>	

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## DEBT SERVICE FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	FF - INTEREST	98,129,845	8,054,609	98,129,845	0
	GG - PRINCIPAL	76,340,000	11,029,190	76,340,000	0
	OO - OTHER EXPENSE	193,554,277	478,144	193,554,277	0
<b>EXP Total</b>		<b>368,024,122</b>	<b>19,561,943</b>	<b>368,024,122</b>	<b>0</b>
REV	BE - INVEST INCOME	0	746	0	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	4,224,000	485,722	4,224,000	0
	BV - DEBT SERVICE CHARGEBACK REVENUE	332,458,134	0	332,458,134	0
	BW - INTERFUND CHARGES REVENUE	26,550,439	0	26,550,439	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,791,549	2,271,852	4,791,549	0
<b>REV Total</b>		<b>368,024,122</b>	<b>2,758,320</b>	<b>368,024,122</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## FIRE COMMISSION FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	10,947,125	2,560,608	10,663,599	283,526
	AB - FRINGE BENEFITS	5,150,492	2,282,955	5,117,763	32,729
	BB - EQUIPMENT	26,500	0	26,500	0
	DD - GENERAL EXPENSES	252,800	38,460	252,800	0
	DE - CONTRACTUAL SERVICES	4,925,995	4,649,588	4,925,995	0
	HD - DEBT SERVICE CHARGEBACKS	282,286	0	282,286	0
	HF - INTER DEPARTMENTAL CHARGES	2,328,298	0	2,328,298	0
<b>EXP Total</b>		<b>23,913,496</b>	<b>9,531,611</b>	<b>23,597,241</b>	<b>316,255</b>
REV	BF - RENTS & RECOVERIES	0	220	220	220
	BH - DEPT REVENUES	7,725,600	1,556,524	7,725,600	0
	BW - INTERFUND CHARGES REVENUE	190,703	0	190,703	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	30,175	145,000	0
	TL - PROPERTY TAX	15,852,193	0	15,852,193	0
<b>REV Total</b>		<b>23,913,496</b>	<b>1,586,919</b>	<b>23,913,716</b>	<b>220</b>
<b>Projected Surplus / (Deficit)</b>				<b>316,475</b>	

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## POLICE DISTRICT FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	231,406,838	54,382,316	231,406,838	0
	AB - FRINGE BENEFITS	117,993,102	61,624,333	117,716,186	276,916
	AC - WORKERS COMPENSATION	7,584,129	1,075,227	7,584,129	0
	BB - EQUIPMENT	600,000	49,263	600,000	0
	DD - GENERAL EXPENSES	5,100,000	936,340	5,100,000	0
	DE - CONTRACTUAL SERVICES	924,300	112,280	924,300	0
	DF - UTILITY COSTS	1,354,564	251,765	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,237,043	0	2,237,043	0
	HF - INTER DEPARTMENTAL CHARGES	20,330,201	0	20,330,201	0
	OO - OTHER EXPENSE	5,750,000	500,098	5,750,000	0
<b>EXP Total</b>		<b>393,280,177</b>	<b>118,931,622</b>	<b>393,003,261</b>	<b>276,916</b>
REV	AA - FUND BALANCE	5,000,000	0	5,000,000	0
	BC - PERMITS & LICENSES	4,128,500	771,900	4,128,500	0
	BD - FINES & FORFEITS	1,750,000	237,300	1,750,000	0
	BE - INVEST INCOME	271,400	780	271,400	0
	BF - RENTS & RECOVERIES	0	12,551	15,000	15,000
	BH - DEPT REVENUES	3,583,000	560,756	3,583,000	0
	BJ - INTERDEPT REVENUES	572,317	0	572,317	0
	BW - INTERFUND CHARGES REVENUE	10,000,000	0	10,000,000	0
	TL - PROPERTY TAX	367,974,960	0	367,974,960	0
<b>REV Total</b>		<b>393,280,177</b>	<b>1,583,287</b>	<b>393,295,177</b>	<b>15,000</b>
<b>Projected Surplus / (Deficit)</b>				<b>291,916</b>	

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## POLICE HEADQUARTER FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	230,389,708	54,463,240	230,363,559	26,149
	AB - FRINGE BENEFITS	132,762,921	62,542,246	130,209,703	2,553,218
	AC - WORKERS COMPENSATION	3,204,850	643,657	3,204,850	0
	BB - EQUIPMENT	400,000	11,138	400,000	0
	DD - GENERAL EXPENSES	3,952,900	1,104,989	3,952,900	0
	DE - CONTRACTUAL SERVICES	11,868,497	1,877,875	11,868,497	0
	DF - UTILITY COSTS	3,352,000	376,120	3,352,000	0
	HD - DEBT SERVICE CHARGEBACKS	14,638,815	0	14,638,815	0
	HF - INTER DEPARTMENTAL CHARGES	21,634,778	0	21,634,778	0
	HH - INTERFUND CHARGES	16,985	0	16,985	0
	OO - OTHER EXPENSE	250,000	35,216	250,000	0
<b>EXP Total</b>		<b>422,471,454</b>	<b>121,054,481</b>	<b>419,892,087</b>	<b>2,579,367</b>
REV	BC - PERMITS & LICENSES	900,000	94,335	900,000	0
	BE - INVEST INCOME	17,300	473	17,300	0
	BF - RENTS & RECOVERIES	66,140	4,893	66,140	0
	BH - DEPT REVENUES	26,682,500	2,519,600	26,682,500	0
	BJ - INTERDEPT REVENUES	12,174,532	0	12,174,532	0
	BW - INTERFUND CHARGES REVENUE	15,007,300	0	15,007,300	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,064,600	4,344	1,064,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	0	589,000	0
	TL - PROPERTY TAX	342,069,082	0	342,069,082	0
	TX - SPECIAL TAXES	23,901,000	2,416,657	23,901,000	0
<b>REV Total</b>		<b>422,471,454</b>	<b>5,040,302</b>	<b>422,471,454</b>	<b>0</b>
<b>Projected Surplus / (Deficit)</b>				<b>2,579,367</b>	

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	15,748,742	4,866,766	15,429,109	319,633
	AB - FRINGE BENEFITS	12,458,997	2,404,099	12,363,842	95,155
	BB - EQUIPMENT	202,000	0	202,000	0
	DD - GENERAL EXPENSES	849,000	71,627	849,000	0
	DE - CONTRACTUAL SERVICES	58,472,000	57,572,092	58,472,000	0
	DF - UTILITY COSTS	7,622,799	4,380,212	7,622,799	0
	FF - INTEREST	6,873,137	0	6,873,137	0
	GG - PRINCIPAL	11,672,663	0	11,672,663	0
	HH - INTERFUND CHARGES	34,444,189	0	34,444,189	0
	OO - OTHER EXPENSE	538,500	0	538,500	0
<b>EXP Total</b>		<b>148,882,027</b>	<b>69,294,796</b>	<b>148,467,239</b>	<b>414,788</b>
REV	AA - FUND BALANCE	5,240,289	0	15,425,501	10,185,212
	BC - PERMITS & LICENSES	1,100,000	240,538	1,100,000	0
	BE - INVEST INCOME	110,000	19,694	110,000	0
	BF - RENTS & RECOVERIES	13,166,000	770	15,166,000	2,000,000
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	180,000	0
	BH - DEPT REVENUES	14,317,000	534,980	1,717,000	(12,600,000)
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	300,000	0	300,000	0
	BR - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	BW - INTERFUND CHARGES REVENUE	2,148,499	0	2,148,499	0
	IF - INTERFUND TRANSFERS	110,068,845	25,526	110,068,845	0
<b>REV Total</b>		<b>148,882,027</b>	<b>821,508</b>	<b>148,467,239</b>	<b>(414,788)</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## TECHNOLOGY FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	DE - CONTRACTUAL SERVICES	1,869,600	223,175	1,869,600	0
<b>EXP Total</b>		<b>1,869,600</b>	<b>223,175</b>	<b>1,869,600</b>	<b>0</b>



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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	DD - GENERAL EXPENSES	500	500	500	0
	DE - CONTRACTUAL SERVICES	5,000	0	5,000	0
<b>EXP Total</b>		<b>5,500</b>	<b>500</b>	<b>5,500</b>	<b>0</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,226,736	571,984	2,171,439	55,297
	DD - GENERAL EXPENSES	35,033	10,277	35,033	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
<b>EXP Total</b>		<b>2,274,269</b>	<b>582,261</b>	<b>2,218,972</b>	<b>55,297</b>

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## FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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### AS - ASSESSMENT DEPARTMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	9,441,592	2,361,069	9,213,253	228,339
	DD - GENERAL EXPENSES	253,900	240,740	253,900	0
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
<b>EXP Total</b>		<b>9,734,492</b>	<b>2,601,809</b>	<b>9,506,153</b>	<b>228,339</b>
REV	BH - DEPT REVENUES	3,365,000	190,983	3,365,000	0
<b>REV Total</b>		<b>3,365,000</b>	<b>190,983</b>	<b>3,365,000</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## AT - COUNTY ATTORNEY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,995,875	2,046,625	7,652,589	343,286
	BB - EQUIPMENT	15,000	0	15,000	0
	DD - GENERAL EXPENSES	600,000	74,655	600,000	0
	DE - CONTRACTUAL SERVICES	5,350,000	836,444	5,350,000	0
<b>EXP Total</b>		<b>13,960,875</b>	<b>2,957,724</b>	<b>13,617,589</b>	<b>343,286</b>
REV	BD - FINES & FORFEITS	1,080,000	128,080	1,080,000	0
	BF - RENTS & RECOVERIES	1,235,000	97,223	1,235,000	0
	BH - DEPT REVENUES	130,000	44,738	130,000	0
	BJ - INTERDEPT REVENUES	502,269	0	502,269	0
	BW - INTERFUND CHARGES REVENUE	50,000	0	50,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	300,000	0	300,000	0
<b>REV Total</b>		<b>3,297,269</b>	<b>270,041</b>	<b>3,297,269</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Cc	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	10	AA - SALARIES, WAGES & FEES	4,968,928	848,355	4,968,928	(0)
		AB - FRINGE BENEFITS	25,232,436	(5,722,705)	25,232,436	0
		AC - WORKERS COMPENSATION	8,688,986	948,829	8,688,986	0
		BB - EQUIPMENT	5,000	0	5,000	0
		DD - GENERAL EXPENSES	114,105	50,835	114,105	0
		DE - CONTRACTUAL SERVICES	2,909,566	(1,063)	2,909,566	0
		GA - LOCAL GOVT ASST PROGRAM	68,501,853	(16,142,556)	66,737,410	1,764,443
		HC - NHC ASSN EXP	13,000,000	0	0	13,000,000
		HD - DEBT SERVICE CHARGEBACKS	315,299,990	0	315,299,990	0
		HF - INTER DEPARTMENTAL CHARGES	3,255,676	0	3,255,676	0
		HH - INTERFUND CHARGES	27,914,544	2,180,268	27,914,544	0
		JA - CONTINGENCIES RESERVE	0	(3,177,418)	0	0
		NA - NCIFA EXPENDITURES	1,900,000	0	1,900,000	0
		OO - OTHER EXPENSE	53,104,038	7,332,608	53,104,038	0
		<b>10 Total</b>	<b>524,895,122</b>	<b>(13,682,847)</b>	<b>510,130,679</b>	<b>14,764,443</b>
	30	AA - SALARIES, WAGES & FEES	(1,139,497)	0	(850,000)	(289,497)
		<b>30 Total</b>	<b>(1,139,497)</b>	<b>0</b>	<b>(850,000)</b>	<b>(289,497)</b>
<b>EXP Total</b>			<b>523,755,625</b>	<b>(13,682,847)</b>	<b>509,280,679</b>	<b>14,474,946</b>
REV	10	BD - FINES & FORFEITS	1,190,000	157,518	1,190,000	0
		BF - RENTS & RECOVERIES	3,714,828	588,036	3,714,828	0
		BG - REVENUE OFFSET TO EXPENSE	10,812,000	0	10,812,000	0
		BH - DEPT REVENUES	620,000	0	620,000	0
		BJ - INTERDEPT REVENUES	48,213,690	0	48,213,690	0
		BO - PAYMENT IN LIEU OF TAXES	11,663,465	5,709,486	11,663,465	0
		BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	18,000,000	0	18,000,000	0
		BS - OTB PROFITS	9,000,000	0	0	(9,000,000)
		BW - INTERFUND CHARGES REVENUE	52,660,252	0	52,660,252	0
		FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	92,400	75,150	92,400	0
		SA - STATE AID REIMBURSEMENT OF EXPENSES	232,200	189,290	232,200	0
		TA - SALES TAX COUNTYWIDE	1,056,147,928	92,113,551	1,028,504,814	(27,643,114)
		TB - PART COUNTY SALES TAX	90,048,482	4,600,685	87,691,596	(2,356,886)
		TL - PROPERTY TAX	106,380,782	(188,891)	106,380,782	0
		TO - OTB 5% TAX	2,557,667	161,950	2,557,667	0
		<b>10 Total</b>	<b>1,411,333,694</b>	<b>103,406,775</b>	<b>1,372,333,694</b>	<b>(39,000,000)</b>
<b>REV Total</b>			<b>1,411,333,694</b>	<b>103,406,775</b>	<b>1,372,333,694</b>	<b>(39,000,000)</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,703,556	454,833	1,700,891	2,665
	BB - EQUIPMENT	2,400	1,320	2,400	0
	DD - GENERAL EXPENSES	15,400	10,032	15,400	0
<b>EXP Total</b>		<b>1,721,356</b>	<b>466,185</b>	<b>1,718,691</b>	<b>2,665</b>
REV	BC - PERMITS & LICENSES	5,145,000	1,430,755	5,145,000	0
	BD - FINES & FORFEITS	600,000	61,550	600,000	0
	BH - DEPT REVENUES	200	20	200	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	(158)	45,000	0
<b>REV Total</b>		<b>5,790,200</b>	<b>1,492,167</b>	<b>5,790,200</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	118,881,328	28,155,319	117,763,485	1,117,843
	AC - WORKERS COMPENSATION	5,905,420	1,197,124	5,905,420	0
	BB - EQUIPMENT	52,000	5,474	52,000	0
	DD - GENERAL EXPENSES	3,400,730	887,661	3,400,730	0
	DE - CONTRACTUAL SERVICES	16,560,645	(724,436)	16,560,645	0
	DF - UTILITY COSTS	2,833,883	(451,867)	2,833,883	0
<b>EXP Total</b>		<b>147,634,006</b>	<b>29,069,275</b>	<b>146,516,163</b>	<b>1,117,843</b>
REV	BD - FINES & FORFEITS	13,000	4,124	13,000	0
	BF - RENTS & RECOVERIES	0	19,897	19,897	19,897
	BG - REVENUE OFFSET TO EXPENSE	300,000	0	300,000	0
	BH - DEPT REVENUES	2,450,000	531,036	2,450,000	0
	BJ - INTERDEPT REVENUES	150,000	3,584	150,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,909,000	384,120	4,909,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	55,000	0	55,000	0
<b>REV Total</b>		<b>7,877,000</b>	<b>942,761</b>	<b>7,896,897</b>	<b>19,897</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## CE - COUNTY EXECUTIVE

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,908,129	492,240	1,908,129	0
	DD - GENERAL EXPENSES	80,000	42,324	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
<b>EXP Total</b>		<b>2,213,129</b>	<b>759,564</b>	<b>2,213,129</b>	<b>0</b>



# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,281,479	580,253	2,010,769	270,710
	DD - GENERAL EXPENSES	1,542,100	709,995	1,542,100	0
<b>EXP Total</b>		<b>3,823,579</b>	<b>1,290,248</b>	<b>3,552,869</b>	<b>270,710</b>
REV	BJ - INTERDEPT REVENUES	939,604	0	939,604	0
<b>REV Total</b>		<b>939,604</b>	<b>0</b>	<b>939,604</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## CL - COUNTY CLERK

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	5,652,866	1,284,061	5,410,248	242,618
	BB - EQUIPMENT	50,000	0	50,000	0
	DD - GENERAL EXPENSES	305,000	51,135	305,000	0
	DE - CONTRACTUAL SERVICES	505,000	114,840	505,000	0
<b>EXP Total</b>		<b>6,512,866</b>	<b>1,450,036</b>	<b>6,270,248</b>	<b>242,618</b>
REV	BD - FINES & FORFEITS	100,000	16,584	100,000	0
	BH - DEPT REVENUES	31,528,000	4,330,528	31,528,000	0
<b>REV Total</b>		<b>31,628,000</b>	<b>4,347,112</b>	<b>31,628,000</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,399,027	1,792,785	6,652,023	747,004
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	137,500	18,238	137,500	0
	DE - CONTRACTUAL SERVICES	790,300	(151,858)	790,300	0
<b>EXP Total</b>		<b>8,331,827</b>	<b>1,659,165</b>	<b>7,584,823</b>	<b>747,004</b>
REV	BF - RENTS & RECOVERIES	250,000	14	250,000	0
	BH - DEPT REVENUES	16,300	3,889	16,300	0
<b>REV Total</b>		<b>266,300</b>	<b>3,903</b>	<b>266,300</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## CS - CIVIL SERVICE

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	4,857,725	1,205,353	4,850,117	7,608
	DD - GENERAL EXPENSES	336,335	35,574	336,335	0
	HH - INTERFUND CHARGES	10,000	0	10,000	0
<b>EXP Total</b>		<b>5,204,060</b>	<b>1,240,927</b>	<b>5,196,452</b>	<b>7,608</b>
REV	BF - RENTS & RECOVERIES	138,000	15,688	138,500	500
	BH - DEPT REVENUES	335,000	60,127	335,000	0
<b>REV Total</b>		<b>473,000</b>	<b>75,815</b>	<b>473,500</b>	<b>500</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## CT - COURTS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AB - FRINGE BENEFITS	1,518,003	263,347	1,518,003	0
<b>EXP Total</b>		<b>1,518,003</b>	<b>263,347</b>	<b>1,518,003</b>	<b>0</b>
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,487,033	0	1,487,033	0
<b>REV Total</b>		<b>1,487,033</b>	<b>0</b>	<b>1,487,033</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	32,135,883	8,630,848	32,018,104	117,779
	BB - EQUIPMENT	75,500	0	75,500	0
	DD - GENERAL EXPENSES	1,013,300	352,786	1,013,300	0
	DE - CONTRACTUAL SERVICES	1,407,679	116,113	1,407,679	0
<b>EXP Total</b>		<b>34,632,362</b>	<b>9,099,747</b>	<b>34,514,583</b>	<b>117,779</b>
REV	BD - FINES & FORFEITS	0	47,781	50,000	50,000
	BH - DEPT REVENUES	12,000	483	12,000	0
	BJ - INTERDEPT REVENUES	270,033	0	270,033	0
	BW - INTERFUND CHARGES REVENUE	250,000	0	250,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	30,600	0	30,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	69,100	0	69,100	0
<b>REV Total</b>		<b>631,733</b>	<b>48,264</b>	<b>681,733</b>	<b>50,000</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	14,866,695	3,399,545	14,866,695	0
	BB - EQUIPMENT	112,500	23,525	112,500	0
	DD - GENERAL EXPENSES	2,371,403	136,363	2,371,403	0
	DE - CONTRACTUAL SERVICES	606,600	211,500	606,600	0
<b>EXP Total</b>		<b>17,957,198</b>	<b>3,770,933</b>	<b>17,957,198</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	120,000	11,250	120,000	0
	BH - DEPT REVENUES	35,000	7,745	35,000	0
<b>REV Total</b>		<b>155,000</b>	<b>18,995</b>	<b>155,000</b>	<b>0</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## EM - EMERGENCY MANAGEMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,036,253	237,385	950,218	86,035
	DD - GENERAL EXPENSES	11,200	1,809	11,200	0
	HH - INTERFUND CHARGES	700,000	0	700,000	0
<b>EXP Total</b>		<b>1,747,453</b>	<b>239,194</b>	<b>1,661,418</b>	<b>86,035</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	726,080	(485,071)	726,080	0
<b>REV Total</b>		<b>726,080</b>	<b>(485,071)</b>	<b>726,080</b>	<b>0</b>



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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## FB - FRINGE BENEFIT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AB - FRINGE BENEFITS	213,408,489	92,615,752	210,570,889	2,837,600
<b>EXP Total</b>		<b>213,408,489</b>	<b>92,615,752</b>	<b>210,570,889</b>	<b>2,837,600</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	14,760,236	3,892,896	14,427,449	332,787
	BB - EQUIPMENT	53,000	3,628	53,000	0
	DD - GENERAL EXPENSES	1,331,050	133,679	1,331,050	0
	DE - CONTRACTUAL SERVICES	392,330	15,200	392,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,000,000	0
	HF - INTER DEPARTMENTAL CHARGES	6,620,845	0	6,620,845	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	74,647,902	135,000,000	0
<b>EXP Total</b>		<b>163,157,461</b>	<b>78,693,305</b>	<b>162,824,674</b>	<b>332,787</b>
REV	BC - PERMITS & LICENSES	5,480,087	1,330,809	5,480,087	0
	BD - FINES & FORFEITS	250,000	18,638	250,000	0
	BF - RENTS & RECOVERIES	470,000	190,114	471,248	1,248
	BH - DEPT REVENUES	1,413,700	1,471,833	1,413,700	0
	BW - INTERFUND CHARGES REVENUE	57,100	2,788	57,516	416
	SA - STATE AID REIMBURSEMENT OF EXPENSES	72,765,000	1,869,488	72,765,000	0
<b>REV Total</b>		<b>80,435,887</b>	<b>4,883,670</b>	<b>80,437,551</b>	<b>1,664</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	819,500	250,604	1,012,547	(193,047)
	DD - GENERAL EXPENSES	2,000	2	2,000	0
	HF - INTER DEPARTMENTAL CHARGES	156,433	0	156,433	0
<b>EXP Total</b>		<b>977,933</b>	<b>250,606</b>	<b>1,170,980</b>	<b>(193,047)</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	370,750	151,833	370,750	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	111,225	61,160	111,225	0
<b>REV Total</b>		<b>481,975</b>	<b>212,993</b>	<b>481,975</b>	<b>0</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	577,668	138,020	486,166	91,502
	DD - GENERAL EXPENSES	5,450	3,700	5,450	0
	DE - CONTRACTUAL SERVICES	10,000	0	10,000	0
<b>EXP Total</b>		<b>593,118</b>	<b>141,720</b>	<b>501,616</b>	<b>91,502</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	5,157,263	1,689,920	4,837,026	320,237
	BB - EQUIPMENT	30,000	0	30,000	0
	DD - GENERAL EXPENSES	1,069,864	38,713	1,069,864	0
	DE - CONTRACTUAL SERVICES	26,552,331	9,823,115	26,552,331	0
	HF - INTER DEPARTMENTAL CHARGES	3,774,107	0	3,774,107	0
<b>EXP Total</b>		<b>36,583,565</b>	<b>11,551,748</b>	<b>36,263,328</b>	<b>320,237</b>
REV	BD - FINES & FORFEITS	40,000	4,846	40,000	0
	BJ - INTERDEPT REVENUES	100,000	0	100,000	0
	BW - INTERFUND CHARGES REVENUE	125,000	0	125,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,577,024	(1,948,590)	5,577,024	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,614,824	(4,197,481)	10,614,824	0
<b>REV Total</b>		<b>16,456,848</b>	<b>(6,141,225)</b>	<b>16,456,848</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,175,062	2,468,908	7,566,489	(391,427)
	DD - GENERAL EXPENSES	336,200	116,878	336,200	0
	DE - CONTRACTUAL SERVICES	8,647,849	1,437,131	8,647,849	0
	DF - UTILITY COSTS	3,900,000	235,487	3,900,000	0
<b>EXP Total</b>		<b>20,059,111</b>	<b>4,258,404</b>	<b>20,450,538</b>	<b>(391,427)</b>
REV	BH - DEPT REVENUES	0	8,284	8,284	8,284
	BJ - INTERDEPT REVENUES	6,834,964	0	6,834,964	0
	BW - INTERFUND CHARGES REVENUE	488,511	0	488,511	0
<b>REV Total</b>		<b>7,323,475</b>	<b>8,284</b>	<b>7,331,759</b>	<b>8,284</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## LE - COUNTY LEGISLATURE

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,304,544	1,445,888	5,654,856	649,688
	BB - EQUIPMENT	54,503	0	54,503	0
	DD - GENERAL EXPENSES	1,688,631	1,348,583	1,688,631	0
	DE - CONTRACTUAL SERVICES	1,044,700	805,000	1,044,700	0
<b>EXP Total</b>		<b>9,092,378</b>	<b>3,599,471</b>	<b>8,442,690</b>	<b>649,688</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## LR - OFFICE OF LABOR RELATIONS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	403,858	97,437	389,359	14,499
	DD - GENERAL EXPENSES	5,100	2,000	5,100	0
	DE - CONTRACTUAL SERVICES	400,000	237,750	400,000	0
<b>EXP Total</b>		<b>808,958</b>	<b>337,187</b>	<b>794,459</b>	<b>14,499</b>



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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	520,160	122,105	498,397	21,763
	DD - GENERAL EXPENSES	24,970	4,000	24,970	0
	DE - CONTRACTUAL SERVICES	31,000	0	31,000	0
<b>EXP Total</b>		<b>576,130</b>	<b>126,105</b>	<b>554,367</b>	<b>21,763</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## ME - MEDICAL EXAMINER

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,289,637	1,802,663	6,814,260	475,377
	BB - EQUIPMENT	46,700	799	46,700	0
	DD - GENERAL EXPENSES	707,495	273,312	707,495	0
	DE - CONTRACTUAL SERVICES	100,199	28,837	100,199	0
<b>EXP Total</b>		<b>8,144,031</b>	<b>2,105,611</b>	<b>7,668,654</b>	<b>475,377</b>
REV	BF - RENTS & RECOVERIES	0	20,099	6,174	6,174
	BH - DEPT REVENUES	25,000	4,576	25,000	0
<b>REV Total</b>		<b>25,000</b>	<b>24,675</b>	<b>31,174</b>	<b>6,174</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	475,249	123,769	475,249	0
	DD - GENERAL EXPENSES	9,250	1,344	9,250	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
<b>EXP Total</b>		<b>491,799</b>	<b>125,113</b>	<b>491,799</b>	<b>0</b>
REV	BH - DEPT REVENUES	500,000	94,936	500,000	0
<b>REV Total</b>		<b>500,000</b>	<b>94,936</b>	<b>500,000</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## PB - PROBATION

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	17,226,241	4,493,269	16,406,470	819,771
	BB - EQUIPMENT	30,900	(7,186)	30,900	0
	DD - GENERAL EXPENSES	290,700	62,720	290,700	0
	DE - CONTRACTUAL SERVICES	503,325	223,306	503,325	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER DEPARTMENTAL CHARGES	1,124,541	3,584	1,124,541	0
<b>EXP Total</b>		<b>19,176,207</b>	<b>4,775,693</b>	<b>18,356,436</b>	<b>819,771</b>
REV	BH - DEPT REVENUES	1,674,000	255,949	1,674,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	16,000	0	16,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	5,207,877	977,856	5,207,877	0
<b>REV Total</b>		<b>6,897,877</b>	<b>1,233,805</b>	<b>6,897,877</b>	<b>0</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	863,328	230,098	858,038	5,290
	DD - GENERAL EXPENSES	18,600	5,292	18,600	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
<b>EXP Total</b>		<b>894,428</b>	<b>235,390</b>	<b>889,138</b>	<b>5,290</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	16,536,686	3,725,390	18,536,686	(2,000,000)
	BB - EQUIPMENT	558,500	152,180	558,500	0
	DD - GENERAL EXPENSES	1,871,250	809,345	1,871,250	0
	DE - CONTRACTUAL SERVICES	7,563,100	1,118,487	7,563,100	0
	HH - INTERFUND CHARGES	148,499	0	148,499	0
<b>EXP Total</b>		<b>26,678,035</b>	<b>5,805,402</b>	<b>28,678,035</b>	<b>(2,000,000)</b>
REV	BF - RENTS & RECOVERIES	1,616,800	335,098	1,633,857	17,057
	BH - DEPT REVENUES	21,137,320	2,521,776	21,137,320	0
	TX - SPECIAL TAXES	3,325,000	0	3,325,000	0
<b>REV Total</b>		<b>26,079,120</b>	<b>2,856,874</b>	<b>26,096,177</b>	<b>17,057</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## PR - SHARED SERVICES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	948,209	263,174	838,775	109,434
	DD - GENERAL EXPENSES	18,950	5,997	18,950	0
	DE - CONTRACTUAL SERVICES	37,100	1,495	37,100	0
<b>EXP Total</b>		<b>1,004,259</b>	<b>270,666</b>	<b>894,825</b>	<b>109,434</b>
REV	BF - RENTS & RECOVERIES	200,000	20,890	200,000	0
	BH - DEPT REVENUES	528,500	11,425	528,500	0
<b>REV Total</b>		<b>728,500</b>	<b>32,315</b>	<b>728,500</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	31,173,048	9,871,697	30,138,553	1,034,495
	AC - WORKERS COMPENSATION	1,593,444	403,703	1,593,444	0
	BB - EQUIPMENT	109,763	0	109,763	0
	DD - GENERAL EXPENSES	6,867,531	3,217,343	6,867,531	0
	DE - CONTRACTUAL SERVICES	132,151,546	1,745,811	132,151,546	0
	DF - UTILITY COSTS	30,251,793	15,106,354	30,251,793	0
	HF - INTER DEPARTMENTAL CHARGES	12,626,675	0	12,626,675	0
	HH - INTERFUND CHARGES	2,000,000	0	2,000,000	0
	MM - MASS TRANSPORTATION	43,371,263	(1,637,742)	43,371,263	0
	OO - OTHER EXPENSE	14,169,246	8,784,519	14,169,246	0
<b>EXP Total</b>		<b>274,314,309</b>	<b>37,491,685</b>	<b>273,279,814</b>	<b>1,034,495</b>
REV	BC - PERMITS & LICENSES	621,400	123,432	621,400	0
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	9,521,589	5,036,510	12,846,589	3,325,000
	BG - REVENUE OFFSET TO EXPENSE	300,000	47,811	300,000	0
	BH - DEPT REVENUES	53,432,704	467,580	53,432,704	0
	BJ - INTERDEPT REVENUES	19,947,925	0	19,947,925	0
	BW - INTERFUND CHARGES REVENUE	7,042,183	0	7,042,183	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	6,367,595	0	6,367,595	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	63,659,000	0	63,659,000	0
<b>REV Total</b>		<b>160,902,396</b>	<b>5,675,333</b>	<b>164,227,396</b>	<b>3,325,000</b>



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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## RE - OFFICE OF REAL ESTATE SERVICES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
REV	BF - RENTS & RECOVERIES	0	500,571	0	0
<b>REV Total</b>		<b>0</b>	<b>500,571</b>	<b>0</b>	<b>0</b>

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# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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## RM - RECORDS MANAGEMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	888,915	193,165	887,433	1,482
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	27,479	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	3,749	125,000	0
<b>EXP Total</b>		<b>1,179,415</b>	<b>224,393</b>	<b>1,177,933</b>	<b>1,482</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	264,731	66,986	255,434	9,297
	DD - GENERAL EXPENSES	3,442	2,508	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
<b>EXP Total</b>		<b>280,673</b>	<b>69,494</b>	<b>271,376</b>	<b>9,297</b>
REV	BH - DEPT REVENUES	18,615	6,925	30,540	11,925
<b>REV Total</b>		<b>18,615</b>	<b>6,925</b>	<b>30,540</b>	<b>11,925</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## SS - SOCIAL SERVICES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	45,865,399	11,673,714	44,526,062	1,339,337
	BB - EQUIPMENT	24,000	2,657	24,000	0
	DD - GENERAL EXPENSES	768,150	229,941	768,150	0
	DE - CONTRACTUAL SERVICES	7,944,143	1,978,669	8,094,143	(150,000)
	HF - INTER DEPARTMENTAL CHARGES	18,057,551	0	18,057,551	0
	SS - RECIPIENT GRANTS	60,550,000	14,794,182	61,050,000	(500,000)
	TT - PURCHASED SERVICES	68,402,576	32,338,071	68,402,576	0
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	22,136,954	52,755,000	0
	XX - MEDICAID	252,255,731	58,424,335	236,240,624	16,015,107
<b>EXP Total</b>		<b>506,622,550</b>	<b>141,578,523</b>	<b>489,918,106</b>	<b>16,704,444</b>
REV	BF - RENTS & RECOVERIES	1,900,000	0	1,900,000	0
	BH - DEPT REVENUES	14,988,920	2,459,145	14,988,920	0
	BJ - INTERDEPT REVENUES	203,771	0	203,771	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	111,743,088	37,551,003	111,148,417	(594,671)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	54,916,614	16,864,218	54,358,141	(558,473)
<b>REV Total</b>		<b>183,752,393</b>	<b>56,874,366</b>	<b>182,599,249</b>	<b>(1,153,144)</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## TR - COUNTY TREASURER

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,145,051	536,669	1,994,897	150,154
	BB - EQUIPMENT	8,800	0	8,800	0
	DD - GENERAL EXPENSES	393,300	215,570	393,300	0
	DE - CONTRACTUAL SERVICES	257,000	56,103	257,000	0
	OO - OTHER EXPENSE	100,000,000	(87,114)	100,000,000	0
<b>EXP Total</b>		<b>102,804,151</b>	<b>721,228</b>	<b>102,653,997</b>	<b>150,154</b>
REV	BA - INT PENALTY ON TAX	29,100,000	8,032,002	29,100,000	0
	BD - FINES & FORFEITS	17,000	0	17,000	0
	BE - INVEST INCOME	1,830,000	180,219	1,830,000	0
	BF - RENTS & RECOVERIES	20,000	20,006	20,000	0
	BH - DEPT REVENUES	625,000	130,528	625,000	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	100,000,000	0	100,000,000	0
	TX - SPECIAL TAXES	2,998,000	490,437	2,998,000	0
<b>REV Total</b>		<b>134,590,000</b>	<b>8,853,192</b>	<b>134,590,000</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	4,318,830	829,565	3,472,038	846,792
	BB - EQUIPMENT	9,100	0	9,100	0
	DD - GENERAL EXPENSES	231,450	36,722	231,450	0
	DE - CONTRACTUAL SERVICES	22,007,370	(1,860,163)	12,446,570	9,560,800
<b>EXP Total</b>		<b>26,566,750</b>	<b>(993,876)</b>	<b>16,159,158</b>	<b>10,407,592</b>
REV	BD - FINES & FORFEITS	98,698,400	8,388,385	58,442,400	(40,256,000)
	BF - RENTS & RECOVERIES	35,000	8,664	35,000	0
<b>REV Total</b>		<b>98,733,400</b>	<b>8,397,049</b>	<b>58,477,400</b>	<b>(40,256,000)</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	471,048	104,462	426,319	44,729
	DD - GENERAL EXPENSES	16,200	4,101	16,200	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
<b>EXP Total</b>		<b>487,948</b>	<b>108,563</b>	<b>443,219</b>	<b>44,729</b>
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,899	59,703	59,703	26,804
<b>REV Total</b>		<b>32,899</b>	<b>59,703</b>	<b>59,703</b>	<b>26,804</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## 2015 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

Fund	Department	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
FCF	FC - FIRE COMMISSION	271,603	230,436	271,603	0
<b>FCF Total</b>		<b>271,603</b>	<b>230,436</b>	<b>271,603</b>	<b>0</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	9,791	27,579	27,579	(17,788)
	AS - ASSESSMENT DEPARTMENT	19,900	21,905	21,905	(2,005)
	AT - COUNTY ATTORNEY	80,584	184,543	184,543	(103,959)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,039,530	(62,717)	2,039,530	0
	CA - OFFICE OF CONSUMER AFFAIRS	20,326	21,037	21,037	(711)
	CC - NC SHERIFF/CORRECTIONAL CENTER	2,648,743	2,482,990	2,648,743	0
	CE - COUNTY EXECUTIVE	221,967	38,764	86,985	134,982
	CF - OFFICE OF CONSTITUENT AFFAIRS	17,690	25,643	27,162	(9,472)
	CL - COUNTY CLERK	38,000	18,091	38,000	0
	CO - COUNTY COMPTROLLER	153,386	240,610	240,610	(87,224)
	CS - CIVIL SERVICE	34,190	34,188	34,190	0
	DA - DISTRICT ATTORNEY	847,481	529,904	847,481	0
	EL - BOARD OF ELECTIONS	42,000	108,009	110,009	(68,009)
	EM - EMERGENCY MANAGEMENT	10,368	13,484	13,484	(3,116)
	HE - HEALTH DEPARTMENT	370,987	266,558	372,604	(1,617)
	HS - DEPARTMENT OF HUMAN SERVICES	226,380	300,792	300,792	(74,412)
	IT - INFORMATION TECHNOLOGY	223,534	233,880	233,880	(10,346)
	LE - COUNTY LEGISLATURE	127,478	88,511	116,252	11,226
	LR - OFFICE OF LABOR RELATIONS	6,491	9,013	9,013	(2,522)
	MA - OFFICE OF MINORITY AFFAIRS	0	9,543	9,543	(9,543)
	ME - MEDICAL EXAMINER	43,661	82,511	82,511	(38,850)
	PB - PROBATION	486,531	518,737	518,737	(32,206)
	PE - DEPARTMENT OF HUMAN RESOURCES	0	35,822	35,822	(35,822)
	PK - PARKS, RECREATION AND MUSEUMS	40,097	44,015	44,013	(3,916)
	PR - SHARED SERVICES	56,988	100,054	100,054	(43,066)
	PW - PUBLIC WORKS DEPARTMENT	837,951	468,199	837,951	0
	RM - RECORDS MANAGEMENT	5,000	0	5,000	0
	SS - SOCIAL SERVICES	231,204	330,664	349,674	(118,470)
	TR - COUNTY TREASURER	8,800	23,902	23,902	(15,102)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	15,557	12,291	15,557	0
	VS - VETERANS SERVICES AGENCY	1,786	2,296	2,296	(510)
<b>GEN Total</b>		<b>8,866,401</b>	<b>6,210,818</b>	<b>9,398,859</b>	<b>(532,458)</b>
PDD	PD - POLICE DEPARTMENT	10,024,064	7,550,360	10,024,064	0
<b>PDD Total</b>		<b>10,024,064</b>	<b>7,550,360</b>	<b>10,024,064</b>	<b>0</b>
PDH	PD - POLICE DEPARTMENT	15,000,000	4,585,359	15,000,000	0
<b>PDH Total</b>		<b>15,000,000</b>	<b>4,585,359</b>	<b>15,000,000</b>	<b>0</b>
<b>Grand Total</b>		<b>34,162,068</b>	<b>18,576,973</b>	<b>34,694,526</b>	<b>(532,458)</b>



# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## 2015 AA - SALARY, WAGES & FEES - OVERTIME

Fund	Department	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
FCF	FC - FIRE COMMISSION	2,117,502	328,064	2,117,502	0
<b>FCF Total</b>		<b>2,117,502</b>	<b>328,064</b>	<b>2,117,502</b>	<b>0</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	72	0	72	0
	CA - OFFICE OF CONSUMER AFFAIRS	62,600	14,426	62,600	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	17,400,000	1,243,120	17,400,000	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	75,000	35,628	75,000	0
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	10,453	12,700	0
	CS - CIVIL SERVICE	20,900	2,578	20,900	0
	DA - DISTRICT ATTORNEY	1,025,722	183,353	1,325,722	(300,000)
	EL - BOARD OF ELECTIONS	34,500	1,016	34,500	0
	EM - EMERGENCY MANAGEMENT	12,900	8,214	12,900	0
	HE - HEALTH DEPARTMENT	275,800	19,641	275,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	700	0	700	0
	IT - INFORMATION TECHNOLOGY	240,460	142,011	240,460	0
	ME - MEDICAL EXAMINER	58,518	38,049	73,453	(14,935)
	PA - PUBLIC ADMINISTRATOR	3,900	58	3,900	0
	PB - PROBATION	300,000	94,995	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	404,900	28,055	381,435	23,465
	PW - PUBLIC WORKS DEPARTMENT	3,500,000	1,759,051	3,500,000	0
	RM - RECORDS MANAGEMENT	10,000	0	10,000	0
	SS - SOCIAL SERVICES	1,206,625	266,578	1,226,625	(20,000)
	TR - COUNTY TREASURER	21,000	6,293	21,000	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	420,000	1,222	100,000	320,000
<b>GEN Total</b>		<b>25,151,297</b>	<b>3,854,741</b>	<b>25,142,767</b>	<b>8,530</b>
PDD	PD - POLICE DEPARTMENT	28,000,000	3,931,692	32,000,000	(4,000,000)
<b>PDD Total</b>		<b>28,000,000</b>	<b>3,931,692</b>	<b>32,000,000</b>	<b>(4,000,000)</b>
PDH	PD - POLICE DEPARTMENT	24,000,000	5,259,880	28,000,000	(4,000,000)
<b>PDH Total</b>		<b>24,000,000</b>	<b>5,259,880</b>	<b>28,000,000</b>	<b>(4,000,000)</b>
<b>Grand Total</b>		<b>79,268,799</b>	<b>13,374,377</b>	<b>87,260,269</b>	<b>(7,991,470)</b>

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## FISCAL 2015 FIRST QUARTER FINANCIAL REPORT

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### 2015 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

Fund	Department	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
PDD	FB - FRINGE BENEFIT	41,554,566	41,554,351	41,554,351	215
<b>PDD Total</b>		<b>41,554,566</b>	<b>41,554,351</b>	<b>41,554,351</b>	<b>215</b>
PDH	FB - FRINGE BENEFIT	33,634,412	33,634,237	33,634,237	175
<b>PDH Total</b>		<b>33,634,412</b>	<b>33,634,237</b>	<b>33,634,237</b>	<b>175</b>
<b>Grand Total</b>		<b>75,188,978</b>	<b>75,188,588</b>	<b>75,188,588</b>	<b>390</b>

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 of prior year deferrals.

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## 2015 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,348,473	1,384,931	1,384,931	(36,458)
<b>FCF Total</b>		<b>1,348,473</b>	<b>1,384,931</b>	<b>1,384,931</b>	<b>(36,458)</b>
GEN	FB - FRINGE BENEFIT	49,380,016	54,010,218	49,380,016	0
<b>GEN Total</b>		<b>49,380,016</b>	<b>54,010,218</b>	<b>49,380,016</b>	<b>0</b>
PDD	FB - FRINGE BENEFIT	1,636,696	1,680,947	1,680,947	(44,251)
<b>PDD Total</b>		<b>1,636,696</b>	<b>1,680,947</b>	<b>1,680,947</b>	<b>(44,251)</b>
PDH	FB - FRINGE BENEFIT	8,095,454	8,314,329	8,314,329	(218,875)
<b>PDH Total</b>		<b>8,095,454</b>	<b>8,314,329</b>	<b>8,314,329</b>	<b>(218,875)</b>
<b>Grand Total</b>		<b>60,460,639</b>	<b>65,390,425</b>	<b>60,760,223</b>	<b>(299,584)</b>

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 of prior year deferrals.

The Current Obligation in the General Fund is overstated due to a misallocation which will be adjusted in the subsequent month.

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## 2015 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,737,394	407,587	1,737,394	0
<b>FCF Total</b>		<b>1,737,394</b>	<b>407,587</b>	<b>1,737,394</b>	<b>0</b>
GEN	CT - COURTS	38,448	6,232	38,448	0
	FB - FRINGE BENEFIT	74,233,355	17,197,884	74,233,355	0
<b>GEN Total</b>		<b>74,271,803</b>	<b>17,204,116</b>	<b>74,271,803</b>	<b>0</b>
PDD	FB - FRINGE BENEFIT	29,396,509	7,658,466	29,396,509	0
<b>PDD Total</b>		<b>29,396,509</b>	<b>7,658,466</b>	<b>29,396,509</b>	<b>0</b>
PDH	FB - FRINGE BENEFIT	32,416,328	7,107,632	32,416,328	0
<b>PDH Total</b>		<b>32,416,328</b>	<b>7,107,632</b>	<b>32,416,328</b>	<b>0</b>
<b>Grand Total</b>		<b>137,822,034</b>	<b>32,377,801</b>	<b>137,822,034</b>	<b>0</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## 2015 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,055,319	251,452	1,010,453	44,866
<b>FCF Total</b>		<b>1,055,319</b>	<b>251,452</b>	<b>1,010,453</b>	<b>44,866</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	19,737,281	(7,088,056)	19,737,281	0
	CT - COURTS	1,199,206	257,007	1,199,206	0
	FB - FRINGE BENEFIT	51,046,711	11,970,954	48,437,629	2,609,082
<b>GEN Total</b>		<b>71,983,198</b>	<b>5,139,905</b>	<b>69,374,116</b>	<b>2,609,082</b>
PDD	FB - FRINGE BENEFIT	25,991,831	6,273,748	25,668,527	323,304
<b>PDD Total</b>		<b>25,991,831</b>	<b>6,273,748</b>	<b>25,668,527</b>	<b>323,304</b>
PDH	FB - FRINGE BENEFIT	38,563,140	8,872,569	35,948,597	2,614,543
<b>PDH Total</b>		<b>38,563,140</b>	<b>8,872,569</b>	<b>35,948,597</b>	<b>2,614,543</b>
<b>Grand Total</b>		<b>137,593,488</b>	<b>20,537,674</b>	<b>132,001,693</b>	<b>5,591,795</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## 2015 - OTHER EXPENSE

Fund	Department	Subobject	2015 Adopted Budget	Current Obligation	1st. Quarter Projection	Variance		
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	4,224,000	478,144	4,224,000	0		
		88989 - NIFA SET-ASIDES	189,330,277	0	189,330,277	0		
	<b>DS - DEBT SERVICE Total</b>		<b>193,554,277</b>	<b>478,144</b>	<b>193,554,277</b>	<b>0</b>		
<b>DSV Total</b>			<b>193,554,277</b>	<b>478,144</b>	<b>193,554,277</b>	<b>0</b>		
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	49949 - PMT CITY OF LONG BEACH	106,233	0	106,233	0		
		52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	0	5,775	0		
		55955 - NYS ASSN OF COUNTIES	65,000	64,128	65,000	0		
		66966 - LEGAL AID SOC OF NC	6,360,976	6,360,976	6,360,976	0		
		67967 - BAR ASSN NC PUB DFDR	7,282,186	1,248,461	7,282,186	0		
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0		
		70970 - NON FIT RESIDENT TUITION	4,598,000	(1,171,961)	4,598,000	0		
		7097F - FIT RESIDENT TUITION	4,114,000	86,478	4,114,000	0		
		87985 - OTHER PAYMENTS	0	(71,867)	0	0		
		87987 - OTHER SUITS & DAMAGES	20,200,000	80,219	20,200,000	0		
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	0	0	0		
		8798B - ATTORNEY FEES	0	0	0	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	389,306	0	0		
		93993 - INSURANCE ON BLDGS	346,868	346,868	346,868	0		
		97998 - CONTINGENCY RESERVE	10,000,000	0	10,000,000	0		
		<b>BU - OFFICE OF MANAGEMENT AND BUDGET Total</b>		<b>53,104,038</b>	<b>7,332,608</b>	<b>53,104,038</b>	<b>0</b>	
			MH - MENTAL HEALTH	54753 - ITINERANT SERVICES	0	0	0	0
		<b>MH - MENTAL HEALTH Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
			PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
				80981 - COLISEUM REPAIR EXPENSES	100,000	0	100,000	0
				94994 - RENT	13,994,246	8,784,519	13,994,246	0
		<b>PW - PUBLIC WORKS DEPARTMENT Total</b>		<b>14,169,246</b>	<b>8,784,519</b>	<b>14,169,246</b>	<b>0</b>	
			TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	100,000,000	(74,959)	100,000,000	0
	8798A - OTHER SUITS & DAMAGES-INTEREST	0		(12,155)	0	0		
<b>TR - COUNTY TREASURER Total</b>		<b>100,000,000</b>	<b>(87,114)</b>	<b>100,000,000</b>	<b>0</b>			
<b>GEN Total</b>			<b>167,273,284</b>	<b>16,030,013</b>	<b>167,273,284</b>	<b>0</b>		
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	0	0	0		
		87987 - OTHER SUITS & DAMAGES	750,000	42,598	750,000	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	457,500	0	0		
		97998 - CONTINGENCY RESERVE	5,000,000	0	5,000,000	0		
		<b>PD - POLICE DEPARTMENT Total</b>		<b>5,750,000</b>	<b>500,098</b>	<b>5,750,000</b>	<b>0</b>	
<b>PDD Total</b>			<b>5,750,000</b>	<b>500,098</b>	<b>5,750,000</b>	<b>0</b>		
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	35,216	250,000	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	0	0	0		
<b>PD - POLICE DEPARTMENT Total</b>		<b>250,000</b>	<b>35,216</b>	<b>250,000</b>	<b>0</b>			
<b>PDH Total</b>			<b>250,000</b>	<b>35,216</b>	<b>250,000</b>	<b>0</b>		
<b>Grand Total</b>			<b>366,827,561</b>	<b>17,043,471</b>	<b>366,827,561</b>	<b>0</b>		

## **KEY PERFORMANCE INDICATORS**





# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2015 Budget	On Board 12/31/2014	On Board 02/28/2015	New Hire	Term/ Resign	Transfer In	Transfer Out	On Board 3/31/2015	Variance	Variance	Contract Employees
									03/31/2015 vs. 02/28/2015	3/31/2015 vs. 2014 Budget	
AR - ASSESSMENT REVIEW COMMISSION	30	29	28	-	-	-	-	28	-	(2)	-
AS - ASSESSMENT DEPARTMENT	148	147	147	-	-	-	-	147	-	(1)	-
AT - COUNTY ATTORNEY	98	92	92	2	(1)	1	(1)	93	1	(5)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	24	25	-	-	1	-	26	1	1	-
BU - CONTROL CENTER 30	(30)	-	-	-	-	-	-	-	-	30	-
CA - OFFICE OF CONSUMER AFFAIRS	25	25	25	-	-	-	-	25	-	-	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,072	1,058	1,059	9	(15)	3	(3)	1,053	(6)	(19)	-
CE - COUNTY EXECUTIVE	18	16	16	-	-	-	-	16	-	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	38	36	36	-	-	-	(1)	35	(1)	(3)	-
CL - COUNTY CLERK	84	80	79	-	-	-	-	79	-	(5)	-
CO - COUNTY COMPTROLLER	86	76	73	1	(1)	-	(1)	72	(1)	(14)	-
CS - CIVIL SERVICE	51	50	51	-	-	4	(4)	51	-	-	-
DA - DISTRICT ATTORNEY	373	373	367	2	-	2	(2)	369	2	(4)	-
EL - BOARD OF ELECTIONS	169	164	160	3	-	-	-	163	3	(6)	-
FC - FIRE COMMISSION	93	89	89	1	-	-	-	90	1	(3)	-
EM - EMERGENCY MANAGEMENT	11	10	9	-	-	1	-	10	1	(1)	-
HE - HEALTH DEPARTMENT	170	172	166	-	-	-	-	166	-	(4)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	15	15	2	-	-	-	17	2	3	-
HR - COMMISSION ON HUMAN RIGHTS	8	7	7	-	-	-	-	7	-	(1)	-
HS - DEPARTMENT OF HUMAN SERVICES	70	67	67	-	-	-	-	67	-	(3)	7
IT - INFORMATION TECHNOLOGY	82	80	81	-	-	-	-	81	-	(1)	-
LE - COUNTY LEGISLATURE	95	87	81	2	-	-	-	83	2	(12)	-
LR - OFFICE OF LABOR RELATIONS	4	4	4	-	-	-	-	4	-	-	-
MA - OFFICE OF MINORITY AFFAIRS	6	5	6	-	-	-	-	6	-	-	-
ME - MEDICAL EXAMINER	75	68	66	1	-	-	-	67	1	(8)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	190	189	183	-	-	1	-	184	1	(6)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	156	148	149	1	-	-	-	150	1	(6)	-
PD - POLICE DISTRICT	1,508	1,439	1,453	-	(8)	3	(7)	1,441	(12)	(67)	-
PD - POLICE HEADQUARTERS	1,584	1,537	1,558	-	(10)	7	(2)	1,553	(5)	(31)	-
PR - SHARED SERVICES	9	10	7	2	-	-	-	9	2	-	-
PW - PUBLIC WORKS DEPARTMENT	401	397	396	-	-	-	-	396	-	(5)	-
RM - RECORDS MANAGEMENT	12	12	12	-	-	-	-	12	-	-	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	616	617	614	-	(2)	6	(6)	612	(2)	(4)	13
TR - COUNTY TREASURER	31	26	26	-	-	-	-	26	-	(5)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	47	47	47	-	-	-	-	47	-	-	-
VS - VETERANS SERVICES AGENCY	7	6	6	-	-	-	-	6	-	(1)	-
<b>Sub-Total Full Time Employees</b>	<b>7,395</b>	<b>7,221</b>	<b>7,219</b>	<b>26</b>	<b>(37)</b>	<b>29</b>	<b>(27)</b>	<b>7,210</b>	<b>(9)</b>	<b>(185)</b>	<b>-</b>
<b>Contract Employees</b>	<b>41</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>
<b>Major Operating Funds Sub-Total</b>	<b>7,436</b>	<b>7,249</b>	<b>7,219</b>	<b>26</b>	<b>(37)</b>	<b>29</b>	<b>(27)</b>	<b>7,210</b>	<b>(39)</b>	<b>(226)</b>	<b>20</b>
<b>Sewer District</b>	<b>273</b>	<b>270</b>	<b>262</b>	<b>-</b>	<b>(3)</b>	<b>3</b>	<b>(3)</b>	<b>259</b>	<b>(11)</b>	<b>(14)</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>7,709</b>	<b>7,519</b>	<b>7,481</b>	<b>26</b>	<b>(40)</b>	<b>32</b>	<b>(30)</b>	<b>7,469</b>	<b>(50)</b>	<b>(240)</b>	<b>20</b>



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

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>HC</b>
AT	DEPUTY COUNTY ATTORNEY	1
	CNTY ATTORNEY LAW ASST TEMP	1
CC	DEPUTY SHERIFF	9
CO	ACCTG SYSTEMS SPECIALIST	1
DA	LEGAL SECRETARY I	2
EL	SR ELECTION OFFICER	1
	ELECTION SUPPLY CLK	2
FC	FIRE MARSHAL TRAINEE	1
HI	HOUSING INSPECTOR	2
LE	LEGISLATOR	2
ME	FORENSIC SCIENTIST TRAINEE	1
PK	RECTN AIDE	1
PR	BUYER I	2
<b>MAJOR FUNDS NEW HIRES</b>		<b>26</b>
<b>SEWER DISTRICT NEW HIRES</b>		<b>0</b>
<b>TOTAL NEW HIRES</b>		<b>26</b>



**KPI REPORT 1: Appendix B: Termination/Resignation**

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>Termination/ Resignation</b>
AT	DEPUTY CO ATTORNEY	(1)
CC	ACCOUNTING ASSISTANT I	(1)
	AUDIO-VISUAL SPC I	(1)
	CORRECTION OFFICER	(12)
	CORRECTION SERGEANT	(1)
CO	ACCTG SYSTEMS SPECIALIST	(1)
PDD	POLICE OFFICER	(7)
	POL CAPT-DEP INSPTR	(1)
PDH	POLICE OFFICER	(1)
	POLICE SERGEANT	(1)
	POLICE LIEUTENANT	(1)
	POLICE OFFICER-DET	(2)
	POLICE SERG-DETECTIVE	(1)
	AMBULANCE MED TECH	(4)
SS	CLERICAL ASSISTANT	(1)
	SOC WELFARE EXMR II	(1)
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(37)</b>
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>(3)</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(40)</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 02/28/2018	New Hire	Termination / Resignation	Transfer In	Transfer Out	On Board 03/31/2015	Variance
							03/31/2015 vs. 02/28/2015
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
HE - HEALTH DEPARTMENT	66	-	(1)	-	-	65	(1)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	53	-	-	-	-	53	-
HS - DEPARTMENT OF HUMAN SERVICES	39	-	-	-	-	39	-
ME - MEDICAL EXAMINER	-	-	-	-	-	-	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	9	-	-	-	-	9	-
SS - SOCIAL SERVICES	146	-	-	1	(1)	146	-
<b>Grant Fund Total</b>	<b>318</b>	<b>-</b>	<b>(1)</b>	<b>1</b>	<b>(1)</b>	<b>317</b>	<b>(1)</b>



**KPI REPORT 2: Appendix A: New Hires**

DEPARTMENT	DESCRIPTION	COUNT
<b>TOTAL NEW HIRES</b>		<b>0</b>



**KPI REPORT 2: Appendix B: Termination/Resignation**

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>Termination/ Resignation</b>
HE	PUB HLTH ADMNSTR I	(1)
<b>TOTAL TERM/RESIGN</b>		<b>(1)</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union						On-Board 3/31/2015	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Total Non	Total	CONTRACT EMPLOYEE
	CSEA	DAI	IPBA	PBA	COBA	SOA					Union On- Board 3/31/2015	Non Union On-Board 3/31/2015	
Assessment	141	-	-	-	-	-	141	-	-	6	6	147	-
Assessment Review Commission	21	-	-	-	-	-	21	4	-	3	7	28	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	11	11	11	-
CF - Printing, Mail & Graphics	24	-	-	-	-	-	24	-	-	-	-	24	-
Civil Service	49	-	-	-	-	-	49	-	-	2	2	51	-
Consumer Affairs	23	-	-	-	-	-	23	-	-	2	2	25	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	158	-	-	-	893	-	1,051	-	-	2	2	1,053	-
County Attorney	28	-	-	-	-	-	28	-	-	65	65	93	-
County Clerk	70	-	-	-	-	-	70	-	1	8	9	79	-
County Comptroller	59	-	-	-	-	-	59	-	1	12	13	72	-
County Executive	-	-	-	-	-	-	-	-	1	15	16	16	-
District Attorney	126	-	41	-	-	-	167	-	-	202	202	369	-
Elections	136	-	-	-	-	-	136	-	-	27	27	163	-
Emergency Management	2	-	-	-	-	-	2	-	-	8	8	10	-
Fire Commission	89	-	-	-	-	-	89	-	-	1	1	90	-
Health	163	-	-	-	-	-	163	-	-	3	3	166	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	17	17	17	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	1	1	7	-
Human Services	58	-	-	-	-	-	58	-	-	9	9	67	7
Information Technology	76	-	-	-	-	-	76	-	-	5	5	81	-
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-
Legislature	-	-	-	-	-	-	-	-	19	64	83	83	-
Medical Examiner	64	-	-	-	-	-	64	-	-	3	3	67	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	26	26	26	-
Police District	57	6	-	1,230	-	147	1,440	-	-	1	1	1,441	-
Police Headquarters	696	330	-	359	-	158	1,543	-	-	10	10	1,553	-
Probation	183	-	-	-	-	-	183	-	-	1	1	184	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	386	-	-	-	-	-	386	-	-	10	10	396	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	145	-	-	-	-	-	145	-	-	5	5	150	-
Shared Services	8	-	-	-	-	-	8	-	-	1	1	9	-
Social Services	603	-	-	-	-	-	603	-	-	9	9	612	13
Traffic and Parking Violations Agency	44	-	-	-	-	-	44	-	-	3	3	47	-
Treasurer	23	-	-	-	-	-	23	-	-	3	3	26	-
Veterans Services	4	-	-	-	-	-	4	-	-	2	2	6	-
<b>Sub-Total Full-Time Employees</b>	<b>3,458</b>	<b>336</b>	<b>41</b>	<b>1,589</b>	<b>893</b>	<b>305</b>	<b>6,622</b>	<b>4</b>	<b>22</b>	<b>562</b>	<b>588</b>	<b>7,210</b>	<b>-</b>
<b>Contract Employees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>
<b>Major Operating Funds Sub-Total</b>	<b>3,458</b>	<b>336</b>	<b>41</b>	<b>1,589</b>	<b>893</b>	<b>305</b>	<b>6,622</b>	<b>4</b>	<b>22</b>	<b>562</b>	<b>588</b>	<b>7,210</b>	<b>20</b>
<b>Sewer Districts</b>	<b>259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>259</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>3,717</b>	<b>336</b>	<b>41</b>	<b>1,589</b>	<b>893</b>	<b>305</b>	<b>6,881</b>	<b>4</b>	<b>22</b>	<b>562</b>	<b>588</b>	<b>7,469</b>	<b>20</b>

# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Departments	Year-to-Date February Overtime Hours						*YTD Actual Variance
	Paid Overtime 2015	Accrued Comp 2015	Total Overtime 2015	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	
Assessment	1.0	1,144.8	1,145.8	4.0	1,048.1	1,052.1	93.7
Board of Elections	101.8	1,625.0	1,726.7	146.7	1,927.4	2,074.1	(347.4)
Civil Service	33.8	17.6	51.4	14.8	61.9	76.7	(25.3)
Constituent Affairs	122.6	0.0	122.6	159.9	0.0	159.9	(37.3)
Consumer Affairs	231.9	63.4	295.3	176.4	210.8	387.1	(91.9)
Correctional Center	19,081.8	936.8	20,018.5	34,800.0	1,463.4	36,263.4	(16,244.8)
County Attorney	0.0	0.0	0.0	0.0	15.8	15.8	(15.8)
County Clerk	0.0	25.5	25.5	0.0	51.1	51.1	(25.6)
County Comptroller	206.0	420.0	626.0	200.0	1,252.9	1,452.9	(826.9)
District Attorney	3,198.3	1,432.4	4,630.7	2,715.6	1,523.7	4,239.3	391.4
Emergency Management	43.0	0.0	43.0	154.9	45.7	200.7	(157.7)
Fire Commission	5,484.5	331.9	5,816.4	5,330.4	191.7	5,522.2	294.3
Health	145.5	338.6	484.1	130.4	211.2	341.6	142.5
Human Rights Commission	0.0	0.0	0.0	0.0	5.6	5.6	(5.6)
Human Services	0.0	0.0	0.0	0.0	22.9	22.9	(22.9)
Information Technology	2,171.1	449.4	2,620.5	849.4	582.5	1,431.9	1,188.5
Legislature	79.0	0.0	79.0	103.1	0.0	103.1	(24.1)
Medical Examiner	515.0	74.8	589.8	257.6	54.6	312.2	277.6
Police Department	94,468.0	0.0	94,468.0	107,017.0	0.0	107,017.0	(12,549.0)
Probation	1,417.3	906.6	2,323.9	889.0	427.9	1,316.9	1,007.1
Public Administrator	0.0	1.5	1.5	0.0	0.0	0.0	1.5
Public Works, Planning, Real Estate	21,393.1	1,472.1	22,865.2	27,995.2	1,839.4	29,834.5	(6,969.4)
Purchasing	0.0	0.0	0.0	9.2	15.9	25.1	(25.1)
Records Management	0	0	0	56.5	6	62.5	(62.5)
Recreation, Parks and Museums	3,261.4	196.5	3,457.9	3,246.9	213.5	3,460.4	(2.5)
Sheriff	1,330.3	231.0	1,561.3	3,068.6	228.4	3,296.9	(1,735.6)
Social Services	4,859.3	2,049.1	6,908.4	4,550.4	2,587.5	7,137.9	(229.5)
Traffic and Parking Violations Agency	1.2	442.9	444.1	0.0	297.7	297.7	146.4
Treasurer	116.8	62.7	179.4	83.5	79.8	163.3	16.1
<b>Sub-Total</b>	<b>158,262.3</b>	<b>12,222.7</b>	<b>170,485.0</b>	<b>191,959.3</b>	<b>14,365.3</b>	<b>206,324.7</b>	<b>(35,839.7)</b>
Sewer & Water Supply	11,649.4	1,431.2	13,080.6	15,808.1	3,485.8	19,293.9	(6,213.3)
<b>Sub-Total</b>	<b>11,649.4</b>	<b>1,431.2</b>	<b>13,080.6</b>	<b>15,808.1</b>	<b>3,485.8</b>	<b>19,293.9</b>	<b>-6,213.3</b>
<b>Grand Total</b>	<b>169,911.7</b>	<b>13,653.9</b>	<b>183,565.6</b>	<b>207,767.4</b>	<b>17,851.1</b>	<b>225,618.6</b>	<b>(42,053.0)</b>

Data Source: BIRT Performance Scorecard Report as of April 6, 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 February numbers due to one-month lag in overtime hours.



# FISCAL 2015 FIRST QUARTER FINANCIAL REPORT



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

	April 2015			January 2015			April 2014			Change in Totals April 2015 vs. Jan 2015	Change in Totals April 2015 vs. April 2014		
	Family	Single	Total	Family	Single	Total	Family	Single	Total				
ACTIVE RETIREES	4,985	1,655	6,640	5,172	1,868	7,040	5,253	1,822	7,075	(400)	(435)		
RETIREES	6,172	4,867	11,039	6,191	4,848	11,039	6,197	4,959	11,156	0	(117)		
<b>TOTAL</b>	<b>11,157</b>	<b>6,522</b>	<b>17,679</b>	<b>11,363</b>	<b>6,716</b>	<b>18,079</b>	<b>11,450</b>	<b>6,781</b>	<b>18,231</b>	<b>(400)</b>	<b>(552)</b>		
<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	4,924	1,579	6,503	EMPIRE PLAN	5,110	1,787	6,897	EMPIRE PLAN	5,178	1,724	6,902	(394)	(399)
ALL OTHER	61	76	137	ALL OTHER	62	81	143	ALL OTHER	75	98	173	(6)	(36)
<b>TOTAL</b>	<b>4,985</b>	<b>1,655</b>	<b>6,640</b>	<b>TOTAL</b>	<b>5,172</b>	<b>1,868</b>	<b>7,040</b>	<b>TOTAL</b>	<b>5,253</b>	<b>1,822</b>	<b>7,075</b>	<b>(400)</b>	<b>(435)</b>
<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	1,329	512	1,841	EMPIRE PLAN	1,277	501	1,778	EMPIRE PLAN	1,334	521	1,855	63	(14)
MEDICARE IND		4,258	4,258	MEDICARE IND		4,248	4,248	MEDICARE IND		4,334	4,334	10	(76)
MEDICARE F1	1,344		1,344	MEDICARE F1	1,369		1,369	MEDICARE F1	1,372		1,372	(25)	(28)
MEDICARE F2	3,416		3,416	MEDICARE F2	3,462		3,462	MEDICARE F2	3,399		3,399	(46)	17
ALL OTHER	83	97	180	ALL OTHER	83	99	182	ALL OTHER	92	104	196	(2)	(16)
<b>TOTAL</b>	<b>6,172</b>	<b>4,867</b>	<b>11,039</b>	<b>TOTAL</b>	<b>6,191</b>	<b>4,848</b>	<b>11,039</b>	<b>TOTAL</b>	<b>6,197</b>	<b>4,959</b>	<b>11,156</b>	<b>0</b>	<b>(117)</b>
<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>% Change (Rates) April 2015 vs. April 2014</b>	
EMPIRE PLAN	21,706.32			EMPIRE PLAN	21,706.32			EMPIRE PLAN	20,570.28			5.52%	
EMPIRE PLAN		9,660.60		EMPIRE PLAN		9,660.60		EMPIRE PLAN		9,258.48		4.34%	
MEDICARE IND		4,822.08		MEDICARE IND		4,822.08		MEDICARE IND		4,905.24		-1.70%	
MEDICARE F1	16,868.16			MEDICARE F1	16,868.16			MEDICARE F1	16,217.04			4.02%	
MEDICARE F2	12,029.52			MEDICARE F2	12,029.52			MEDICARE F2	11,864.28			1.39%	

Note - As of April 1, 2015, 98.2% of all individuals with Health Insurance coverage are enrolled in a Empire Health Insurance plan.

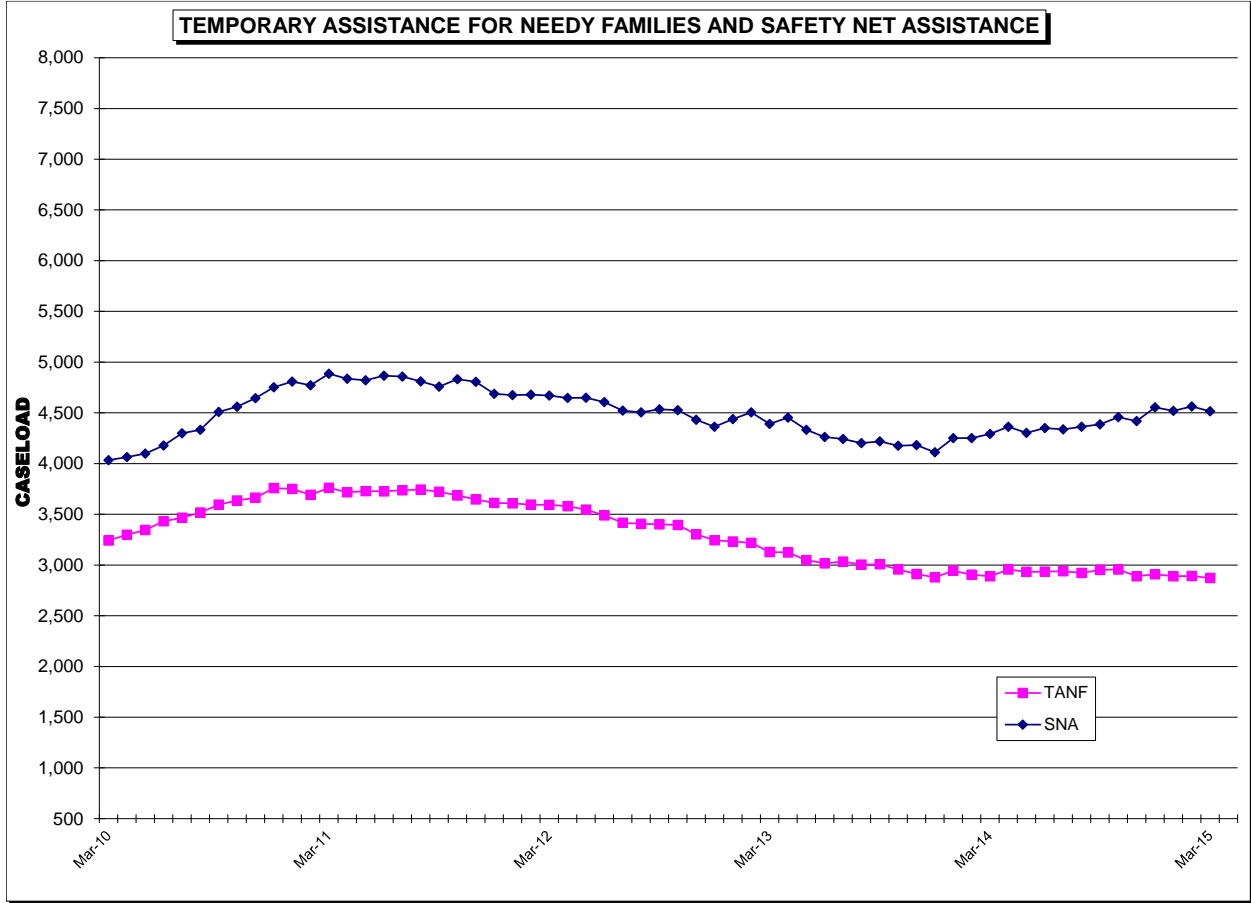
Note - As of January 1, 2015, 98.2% of all individuals with Health Insurance coverage are enrolled in a Empire Health Insurance plan.

Note - As of April 1, 2014, 98.0% of all individuals with Health Insurance coverage are enrolled in a 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****March Inmate Population**

	<b>March 2013</b>	<b>March 2014</b>	<b>March 2015</b>
County Population	1,185	1,171	1,132
Suffolk Inmate	2	-	-
State-Ready Population	13	15	9
Federal Population	85	39	37
Parole Violators	27	44	33
<b>TOTAL</b>	<b>1,312</b>	<b>1,269</b>	<b>1,211</b>

Chart reflects the average inmate population for the given month.



**KPI REPORT 7: Correctional Center Inmate Population**

<b>Nassau County Inmates</b>			
<b>Month</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
January	1,211	1,114	1,109
February	1,191	1,146	1,133
March	1,185	1,171	1,132
April	1,182	1,203	
May	1,207	1,180	
June	1,195	1,113	
July	1,173	1,083	
August	1,163	1,084	
September	1,185	1,102	
October	1,185	1,168	
November	1,138	1,172	
December	1,078	1,103	
<b>Year-to-Date County Average</b>	<b>1,196</b>	<b>1,144</b>	<b>1,125</b>
<b>Year-end County Average</b>	<b>1,174</b>	<b>1,137</b>	<b>-</b>
<b>Federal Inmate Population</b>			
<b>Month</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
January	82	37	40
February	88	38	40
March	85	39	37
April	69	43	
May	69	42	
June	76	42	
July	56	44	
August	42	37	
September	48	34	
October	40	36	
November	40	33	
December	37	33	
<b>Year-to-Date Federal Average</b>	<b>85</b>	<b>38</b>	<b>39</b>
<b>Year-end Federal Average</b>	<b>61</b>	<b>38</b>	<b>-</b>



**KPI REPORT 8: Nassau Regional Off-Track Betting Corporation**

**Financial Activity for the period March 2015**

Expense	2015 Budget	March	
		Mar-15	March-2015 YTD
Salary	-	622,098	1,866,293
Fringe Benefits	-	457,961	1,373,882
General and Administrative Expenses	-	698,441	2,095,324
Bond Principal	-	121,250	363,750
<b>Expense Total</b>	<b>-</b>	<b>1,899,750</b>	<b>5,699,249</b>
<b>Revenue</b>			
Net Retained Commission	-	1,369,389	4,108,167
Other income	-	143,532	430,595
<b>Revenue Total</b>	<b>-</b>	<b>1,512,921</b>	<b>4,538,762</b>
<b>Net Profit</b>	<b>-</b>	<b>(386,829)</b>	<b>(1,160,487)</b>

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.

**The 2015 Budget has not been finalized at this time.**



**KPI REPORT 9: Tax Certiorari Report**

The County’s Assessment Review Commission (ARC) has compiled preliminary statistics as of April 1, 2015 with respect to grievances filed for the 2015/2016 tax year. There were 162,522 grievances filed, broken down as follows:

<b>Class</b>	<b>Number of Grievances</b>
Class I Properties	140,875
Class II Properties	5,672
Class III Properties	523
Class IV Properties	15,452
<b>Total</b>	<b>162,522</b>

The joint conference program in conjunction with the County Attorney’s office, implemented to increase the number of settlements is proceeding very well for Class II, III & IV properties.

As of April 1, 2015, the total number of validated offers extended to Class I Property owners was 134,115. Of the 134,115 offers cited above, to date 111,133 have been accepted; 22,982 have been rejected.

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 improves the swiftness of case dispositions.



**KPI REPORT 10: Sworn Separations**

<b>Police Department March 2015 Sworn Separations</b>		
<b>UNION</b>	<b>ACTUAL HC</b>	<b>PENDING HC</b>
PBA	35	5
SOA	6	0
<b>TOTAL PDD</b>	<b>41</b>	<b>5</b>
PBA	12	2
DAI	5	4
SOA	7	1
<b>TOTAL PDH</b>	<b>24</b>	<b>7</b>
<b>TOTAL SEPARATIONS</b>	<b>65</b>	<b>12</b>

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.

**KPI REPORT 11: Tax Map Verification Documents Processed**

<b>Month</b>	<b># of Parcel Requests</b>	<b>Total Revenue</b>
January	-	-
February	-	-
March	7,999	\$599,925
April	-	-
May	-	-
June	-	-
July	-	-
August	-	-
September	-	-
October	-	-
November	-	-
December	-	-
<b>Totals</b>	<b>7,999</b>	<b>599,925</b>

Note: This is a service fee to access, acquire and maintain the most current certified information on each tax map parcel used in any land document recording records that was implemented March 1, 2015.