

MONTHLY COUNTY BUDGET REPORT

For the Period Ending September 30, 2015

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

Office of Management and Budget

Office of the County Executive

October 21, 2015

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2015 September 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, 2014 and 2015 the fulltime headcount for the major funds at the end of September 2015 was 7,149 positions compared to 7,861 at the end of December 2011, representing a reduction of 712 positions. The full time salary projection is inclusive of all 2015 Police and Corrections classes. As of September 30, 2015, 120 police separations occurred at a cost of approximately \$32.2 million, not including an additional thirty nine officers in the pipeline. The September monthly report includes \$54.1 million in police termination costs which assumes the full impact of a projected 200 police separations by year end at an additional cost of approximately \$21.9 million. The 2015 Adopted Budget includes bonding for termination pay of \$32.8 million. The Administration anticipates to fund the balance of projected termination cost through a combination of surpluses from other areas and additional bonding of \$15.0 million.

Despite Long Island's harsh winter with high snowfall totals and extremely low temperatures, the County's sales tax is up 0.9% through the third quarter of 2015 compared with the comparable period in 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 September 2015 projection assumes a 2.70% growth rate for the remainder of the year. The County has decreased its 2015 year-end sales tax projection by \$37.0 million primarily due to the calculation of growth from a much lower 2014 year-end actual base than was previously anticipated during the 2015 budget process.



Moody's Analytics expects Total Personal Income in Nassau county to grow 4.4% in 2015, while the unemployment rate in Nassau county fell to 4.3%, which is approximately 23% better than the national unemployment rate of 5.3%. These forecasts support the potential for strong 4th quarter sales and thus the sales tax growth rate assumed for the remainder of 2015.

The County had successfully obtained New York State legislation authorizing 56 speed camera zones (one for each school district). The rollout of the speed camera program began in September 2014 to conform to school openings but the County Legislature repealed the program on December 15, 2014 effective immediately. The current September projection includes the net revenue loss of \$27.8 million for this program. 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 reduces 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 September projection does not include any anticipated Superstorm Sandy related costs as they are segregated into an established FEMA Fund.

Prior to corrective actions, the County is projecting a deficit of \$28.7 million in the major funds due to several factors: a shortfall in sales tax of \$37.0 million; \$27.8 million in lost projected net school zone speed camera revenue due to the repeal of the program; \$9.0 million anticipated revenue loss due to significant delays in locating suitable location for NYS approved Video Lottery Terminals; \$6.7 million shortfall in red light camera revenue due to site implementation delays; \$3.3 million due to lower utilization of fund balance; \$2.4 million shortfall in Salaries due to higher than budgeted termination and overtime partially offset by unfilled vacancies; \$2.4 million due to higher catastrophic medical payments in worker's compensation and increase in

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scheduled loss payments; \$1.9 million in decreased Federal and State aid in various programs; \$1.0 million in lower than expected investment income; \$0.3 million from lower debt service in Sewer and Storm Water Resources District; and \$0.25 million due to projected payment to the Regional Planning board.

These deficits are offset by: \$16.0 million of projected reductions in weekly Medicaid Local Share and quarterly Indigent Care payments; \$13.3 million of lower than budgeted fringe benefits; \$13.0 million of savings for eliminating the annual subsidy to the Nassau Health Care Corporation; \$12.4 million for higher Rents and Recoveries due to reversal of prior years' appropriations and land sales; \$10.3 million of debt service surplus due to delayed and reduced borrowings; \$3.7 million savings in Social Services programs; \$2.2 million from Local Government Assistance based on the lower percentage of Sales Tax Receipts; \$0.8 million from Interest penalty on tax due to an increase in the settlement of delinquent tax payments; and \$0.5 million from payments in lieu of taxes due to collection of prior year amounts.

Deficit Prior to Corrective Actions (\$'s in millions)	\$	(28.7)
Estimated Voluntary Separation Incentive Program (VSIP) net cost	\$	(5.5)
Anticipated additional Termination Bonding*	\$	15.0
CDBG Funding of FEMA Expenses	\$	13.1
OTPS Expense Restrictions	\$	8.4
Surplus After Corrective Actions	\$	2.3

* Projection Includes \$32.8 in Bonding as approved in the 2015 Budget



EXPENDITURE RESULTS

Salaries, Wages & Fees

OMB projects Salaries, Wages & Fees to be \$863.1 million, a \$2.4 million deficit when compared with the \$860.7 million in the 2015 Modified Budget. A projected deficit is primarily attributable to higher than budgeted termination compensation and higher than budgeted overtime costs. These overages were partially offset by unfilled vacancies.

Headcount

The full-time headcount for the major funds as of September 30, 2015 was 7,149 positions. The headcount reductions represent a decrease of approximately 22.1% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through September 30, 2015, the Police Department and the Sheriff/Correctional Center incurred approximately \$36.3 million and \$6.7 million in overtime expense, respectively. OMB is projecting that the Police Department and the Sheriff/Correctional Center will end 2015 with \$60 million and \$11.3 million in overtime expense, respectively.

Fringe Benefits

The 2015 Modified Budget for Employee Benefits including Workers' Compensation provided for the five major funds is \$522.5 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 \$511.6 million, a \$10.9 million savings from the 2015 Modified 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%), partially offset by higher workers compensation expense in connection with higher indemnity payments. 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 \$245.6 million, a \$10.2 million surplus when compared with the 2015 Modified Budget amount of \$255.8 million. A projected surplus is attributable to lower projected contractual costs resulting from the repeal of the School Zone Speed Camera Program.

**Debt Service Expenses**

OMB projects Debt Service Expenses to be \$164.2 million, a \$10.3 million surplus when compared with the 2015 Modified Budget amount of \$174.5 million. A projected surplus is attributable to delayed and reduced borrowings at lower interest rates than budgeted.

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.

Debt Service Chargeback Expense

OMB projects Debt Service Chargeback Expense to be \$303.9 million, a \$19.1 million surplus when compared with the 2015 Modified Budget amount of \$323.0 million. A projected surplus is attributable to delayed and reduced borrowings at lower interest rates as well as the receipt of bond premiums in excess of budgeted issuance cost. This favorable variance is offset by a projected shortfall in Debt Service Chargeback Revenue.

Purchased Services

OMB projects Purchased Services to be \$67.2 million, a \$1.2 million surplus when compared with the 2015 Modified Budget amount of \$68.4 million. A surplus is projected primarily due to lower client related expenses and caseloads in Day Care Programs.

Emergency Vendor Payments

OMB projects Emergency Vendor Payments to be \$50.5 million, a \$2.3 million surplus when compared with the 2015 Modified Budget amount of \$52.8 million. A surplus is projected primarily due to lower client related expenses under the Temporary Assistance for Needy Families, Foster Care and Juvenile Delinquency Programs.

Medicaid

OMB projects Medicaid expenses to be \$236.2 million, a \$16.0 million surplus when compared with the 2015 Modified Budget amount of \$252.2 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

Fund Balance

OMB projects that the amount of Fund Balance needed to be utilized in support of operations will be lower than originally contemplated.

Fines & Forfeits

OMB projects Revenues from Fines & Forfeits to be \$45.9 million lower than the \$103.7 million in the 2015 Modified Budget, primarily due to repealing the School Zone Speed Camera program, as well as the delayed implementation of scheduled red light camera sites.

Rents & Recoveries

OMB projects Rents & Recoveries to be \$12.4 million higher than the \$19.3 million in the 2015 Modified Budget, primarily due to the recovery of unused prior year appropriations of Pre-School Education expenses and higher projected sales of County property resulting from a previously anticipated 2014 sale now realized in 2015.

Payment in Lieu of Taxes

OMB projects Payment in Lieu of Taxes to be \$0.5 million higher than the \$11.7 million in the 2015 Modified Budget. A surplus is projected primarily due to collections of prior year amounts.

OTB Profits

OMB projects that budgeted profits from OTB will not 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.

Debt Service Chargeback Revenue

OMB projects Debt Service Chargeback Revenue to be \$303.9 million, a \$28.6 million shortfall when compared with the 2015 Modified Budget amount of \$332.5 million. A projected shortfall is attributable to delayed and reduced borrowing amounts at lower interest rates than budgeted as well as the receipt of bond premiums in excess of budgeted cost of issuances. This unfavorable variance is partially offset by a projected surplus in Debt Service Chargeback Expense.

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Sales Tax

OMB projects Sales Tax to be \$37.0 million lower than the \$1.146 billion in the 2015 Modified Budget primarily due to a lower year-end 2014 actual sales tax base than the assumed sales tax base from which the 2015 Budget was predicated.

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Expense Variance Explanation - 2015 Modified Budget

OBJECT	2015 Modified Budget	3rd. Qtr. Projection	Variance	Explanation
AA - SALARIES, WAGES & FEES	860,709,909	863,089,848	(2,379,939)	A deficit is projected primarily due to higher than budgeted termination compensation and overtime costs partially offset by unfilled vacancies.
AB - FRINGE BENEFITS	495,533,443	482,190,564	13,342,879	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%) ,along with lower than anticipated enrollees, partially offset by higher than budgeted pension costs.
AC - WORKERS COMPENSATION	26,976,829	29,380,801	(2,403,972)	A deficit is projected primarily due to the addition of catastrophic medical payments being paid out of operating funds as opposed to capital due to NIFA restrictions, a higher volume and dollar amount of scheduled loss payments and higher indemnity payments in connection with the Correctional Center.
BB - EQUIPMENT	2,301,166	2,301,166	0	
DD - GENERAL EXPENSES	37,855,789	37,875,789	(20,000)	
DE - CONTRACTUAL SERVICES	255,822,559	245,625,620	10,196,939	A surplus is projected primarily due to repealing the School Zone Speed Camera Program.
DF - UTILITY COSTS	41,192,740	41,192,740	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,250,000	(250,000)	
FF - INTEREST	98,129,845	93,713,876	4,415,969	A surplus is projected primarily due to delayed borrowings at lower amounts and lower interest rates than budgeted.
GA - LOCAL GOVT ASST PROGRAM	68,501,853	66,325,387	2,176,466	Distributions of Local Government Assistance are based on a percentage of Sales Tax Receipts. Since Sales Tax Receipts are expected to be lower than the Modified Budget, this expense is also expected to be proportionately less than budget.
GG - PRINCIPAL	76,340,000	70,445,001	5,894,999	A surplus is projected primarily due to delayed borrowings at lower amounts than budgeted.
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	322,963,134	303,894,299	19,068,835	A surplus is projected primarily due to delayed borrowings at lower amounts and lower interest rates than budgeted and receipt of bond premium in excess of cost of issuances. This is offset by a shortfall in Debt Service Chargeback Revenue.
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	363,795,505	362,961,526	833,979	
PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	135,000,000	0	
SS - RECIPIENT GRANTS	60,550,000	60,350,000	200,000	
TT - PURCHASED SERVICES	68,402,576	67,202,576	1,200,000	A surplus is projected due to lower than expected case loads in the Day Care Program.
WW - EMERGENCY VENDOR PAYMENTS	52,755,000	50,500,000	2,255,000	A surplus is projected primarily due to a lower than anticipated number of caseloads under the TANF, Institutional and Foster Care and Juvenile Delinquency Programs.
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.
	3,403,056,475	3,319,510,213	83,546,262	

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Revenue Variance Explanation - 2015 Modified Budget

OBJECT	2015 Modified Budget	3rd. Qtr. Projection	Variance	Explanation
AA - FUND BALANCE	15,000,000	11,694,981	(3,305,019)	A shortfall is projected due to anticipating a lower utilization in support of operations.
BA - INT PENALTY ON TAX	29,100,000	29,850,000	750,000	
BC - PERMITS & LICENSES	16,274,987	16,657,142	382,155	
BD - FINES & FORFEITS	103,748,400	57,859,894	(45,888,506)	A shortfall is projected primarily due to repealing the School Zone Speed Camera Program and delayed implementation of scheduled red light camera sites.
BE - INVEST INCOME	2,118,700	1,112,300	(1,006,400)	
BF - RENTS & RECOVERIES	19,287,357	31,735,680	12,448,323	A surplus is projected primarily due to the recovery of prior year appropriations of unused Pre-School Education expenses and 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	170,811,444	(14,915)	
BJ - INTERDEPT REVENUES	89,909,105	89,909,105	0	
BO - PAYMENT IN LIEU OF TAXES	11,663,465	12,195,274	531,809	A surplus is projected primarily due to collections of prior year amounts.
BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	122,224,000	121,960,420	(263,580)	
BS - OTB PROFITS	9,000,000	0	(9,000,000)	A shortfall is projected primarily due to significant delays in procuring a suitable location to house a NYS approved Video Lottery Terminal facility.
BV - DEBT SERVICE CHARGEBACK REVENUE	332,458,134	303,894,299	(28,563,835)	A shortfall is projected primarily due to delayed borrowings at lower amounts and lower interest rates than budgeted and receipt of bond premium in excess of cost of issuances. This is offset by a surplus in Debt Service Chargeback Expense.
BW - INTERFUND CHARGES REVENUE	112,421,488	112,104,828	(316,660)	
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,988,686	133,870,050	(2,118,636)	
SA - STATE AID REIMBURSEMENT OF EXPENSES	210,368,700	210,629,197	260,497	
TA - SALES TAX COUNTYWIDE	1,056,147,928	1,022,037,866	(34,110,062)	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	87,158,544	(2,889,938)	
TL - PROPERTY TAX	832,277,017	833,130,002	852,985	
TO - OTB 5% TAX	2,557,667	2,557,667	0	
TX - SPECIAL TAXES	30,224,000	30,224,000	0	
	3,403,056,475	3,290,804,693	(112,251,782)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	860,709,909	603,899,564	863,089,848	(2,379,939)
	AB - FRINGE BENEFITS	495,533,443	375,323,635	482,190,564	13,342,879
	AC - WORKERS COMPENSATION	26,976,829	18,920,447	29,380,801	(2,403,972)
	BB - EQUIPMENT	2,301,166	1,143,686	2,301,166	0
	DD - GENERAL EXPENSES	37,855,789	27,009,399	37,875,789	(20,000)
	DE - CONTRACTUAL SERVICES	255,822,559	204,478,482	245,625,620	10,196,939
	DF - UTILITY COSTS	41,192,740	31,339,045	41,192,740	0
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,250,000	(250,000)
	FF - INTEREST	98,129,845	52,419,165	93,713,876	4,415,969
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	13,112,831	66,325,387	2,176,466
	GG - PRINCIPAL	76,340,000	41,230,000	70,445,001	5,894,999
	HC - NHC ASSN EXP	13,000,000	0	0	13,000,000
	HH - INTERFUND CHARGES	30,790,028	21,679,062	30,790,028	0
	JA - CONTINGENCIES RESERVE	0	(3,177,418)	0	0
	MM - MASS TRANSPORTATION	43,371,263	35,269,089	43,371,263	0
	NA - NCIFA EXPENDITURES	1,900,000	0	1,900,000	0
	OO - OTHER EXPENSE	363,795,505	37,162,029	362,961,526	833,979
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	108,888,702	135,000,000	0
	SS - RECIPIENT GRANTS	60,550,000	44,266,950	60,350,000	200,000
	TT - PURCHASED SERVICES	68,402,576	58,326,501	67,202,576	1,200,000
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	33,316,923	50,500,000	2,255,000
	XX - MEDICAID	252,255,731	176,350,287	236,240,624	16,015,107
Expenses excluding Interdepartmental Transfers		2,990,184,236	1,880,958,379	2,925,706,809	64,477,427
	Interdepartmental Transfers	412,872,239	1,200,945	393,803,404	19,068,835
Total Expenses Including Interdepartmental Transfers		3,403,056,475	1,882,159,324	3,319,510,213	83,546,262
REV	AA - FUND BALANCE	15,000,000	121,002,650	11,694,981	(3,305,019)
	BA - INT PENALTY ON TAX	29,100,000	26,042,008	29,850,000	750,000
	BC - PERMITS & LICENSES	16,274,987	12,961,870	16,657,142	382,155
	BD - FINES & FORFEITS	103,748,400	42,927,209	57,859,894	(45,888,506)
	BE - INVEST INCOME	2,118,700	811,896	1,112,300	(1,006,400)
	BF - RENTS & RECOVERIES	19,287,357	19,888,694	31,735,680	12,448,323
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	8,280,821	11,412,000	0
	BH - DEPT REVENUES	170,826,359	104,140,394	170,811,444	(14,915)
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	12,195,274	12,195,274	531,809
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	122,224,000	22,699,783	121,960,420	(263,580)
	BS - OTB PROFITS	9,000,000	0	0	(9,000,000)
	BW - INTERFUND CHARGES REVENUE	112,421,488	1,733,520	112,104,828	(316,660)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,988,686	74,342,281	133,870,050	(2,118,636)
	IF - INTERFUND TRANSFERS	0	121,367	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	210,368,700	104,692,688	210,629,197	260,497
	TA - SALES TAX COUNTYWIDE	1,056,147,928	508,212,782	1,022,037,866	(34,110,062)
	TB - PART COUNTY SALES TAX	90,048,482	51,309,876	87,158,544	(2,889,938)
	TL - PROPERTY TAX	832,277,017	833,125,768	833,130,002	852,985
	TO - OTB 5% TAX	2,557,667	1,688,554	2,557,667	0
	TX - SPECIAL TAXES	30,224,000	18,931,593	30,224,000	0
Revenues Excluding Interdepartmental Transfers		2,980,689,236	1,965,109,028	2,897,001,289	(83,687,947)
	Interdepartmental Transfers	422,367,239	1,200,945	393,803,404	(28,563,835)
Total Revenues Including Interdepartmental Transfers		3,403,056,475	1,966,309,973	3,290,804,693	(112,251,782)
Projected Surplus / (Deficit)				(28,705,520)	

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GENERAL FUND					
EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	388,041,238	269,265,659	367,249,818	20,791,420
	AB - FRINGE BENEFITS	239,626,928	167,730,954	231,569,530	8,057,398
	AC - WORKERS COMPENSATION	16,187,850	11,606,986	18,131,822	(1,943,972)
	BB - EQUIPMENT	1,274,666	744,843	1,274,666	0
	DD - GENERAL EXPENSES	28,550,089	20,258,935	28,570,089	(20,000)
	DE - CONTRACTUAL SERVICES	238,103,767	189,268,638	227,906,828	10,196,939
	DF - UTILITY COSTS	36,486,176	28,596,310	36,486,176	0
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,250,000	(250,000)
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	13,112,831	66,325,387	2,176,466
	HC - NHC ASSN EXP	13,000,000	0	0	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	305,804,990	0	285,464,264	20,340,726
	HF - INTER DEPARTMENTAL CHARGES	45,615,828	1,185,883	45,615,828	0
	HH - INTERFUND CHARGES	30,773,043	21,679,062	30,773,043	0
	JA - CONTINGENCIES RESERVE	0	(3,177,418)	0	0
	MM - MASS TRANSPORTATION	43,371,263	35,269,089	43,371,263	0
	NA - NCIFA EXPENDITURES	1,900,000	0	1,900,000	0
	OO - OTHER EXPENSE	164,166,228	34,090,897	164,165,356	872
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	108,888,702	135,000,000	0
	SS - RECIPIENT GRANTS	60,550,000	44,266,950	60,350,000	200,000
	TT - PURCHASED SERVICES	68,402,576	58,326,501	67,202,576	1,200,000
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	33,316,923	50,500,000	2,255,000
	XX - MEDICAID	252,255,731	176,350,287	236,240,624	16,015,107
EXP Total		2,195,367,226	1,210,782,032	2,103,347,270	92,019,956
REV	AA - FUND BALANCE	10,000,000	98,439,938	6,694,981	(3,305,019)
	BA - INT PENALTY ON TAX	29,100,000	26,042,008	29,850,000	750,000
	BC - PERMITS & LICENSES	11,246,487	9,348,020	11,557,142	310,655
	BD - FINES & FORFEITS	101,998,400	42,115,584	56,309,894	(45,688,506)
	BE - INVEST INCOME	1,830,000	787,110	1,080,000	(750,000)
	BF - RENTS & RECOVERIES	19,221,217	19,773,616	31,588,954	12,367,737
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	8,280,821	11,412,000	0
	BH - DEPT REVENUES	132,835,259	82,243,119	133,820,344	985,085
	BJ - INTERDEPT REVENUES	77,162,256	223,024	77,162,256	0
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	12,195,274	12,195,274	531,809
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	118,000,000	0	100,000,000	(18,000,000)
	BS - OTB PROFITS	9,000,000	0	0	(9,000,000)
	BW - INTERFUND CHARGES REVENUE	60,673,046	1,698,471	60,673,046	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	130,132,537	67,771,744	128,013,901	(2,118,636)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,634,700	104,448,825	209,895,197	260,497
	TA - SALES TAX COUNTYWIDE	1,056,147,928	508,212,782	1,022,037,866	(34,110,062)
	TB - PART COUNTY SALES TAX	90,048,482	51,309,876	87,158,544	(2,889,938)
	TL - PROPERTY TAX	106,380,782	107,222,980	107,222,980	842,198
	TO - OTB 5% TAX	2,557,667	1,688,554	2,557,667	0
	TX - SPECIAL TAXES	6,323,000	4,329,319	6,323,000	0
REV Total		2,195,367,226	1,146,131,065	2,095,553,046	(99,814,180)
Projected Surplus / (Deficit)				(7,794,224)	

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



DEBT SERVICE FUND

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	FF - INTEREST	98,129,845	52,419,165	93,713,876	4,415,969
	GG - PRINCIPAL	76,340,000	41,230,000	70,445,001	5,894,999
	OO - OTHER EXPENSE	193,554,277	2,318,896	192,721,170	833,107
EXP Total		368,024,122	95,968,061	356,880,047	11,144,075
REV	BE - INVEST INCOME	0	4,471	0	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	4,224,000	22,699,783	21,960,420	17,736,420
	BV - DEBT SERVICE CHARGEBACK REVENUE	332,458,134	0	303,894,299	(28,563,835)
	BW - INTERFUND CHARGES REVENUE	26,550,439	0	26,233,779	(316,660)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,791,549	4,665,045	4,791,549	0
	IF - INTERFUND TRANSFERS	0	121,367	0	0
REV Total		368,024,122	27,490,666	356,880,047	(11,144,075)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	10,947,125	7,426,846	10,694,197	252,928
	AB - FRINGE BENEFITS	5,150,492	4,065,147	5,066,660	83,832
	BB - EQUIPMENT	26,500	6,123	26,500	0
	DD - GENERAL EXPENSES	252,800	99,200	252,800	0
	DE - CONTRACTUAL SERVICES	4,925,995	4,649,673	4,925,995	0
	HD - DEBT SERVICE CHARGEBACKS	282,286	0	653,344	(371,058)
	HF - INTER DEPARTMENTAL CHARGES	2,328,298	185,182	2,328,298	0
EXP Total		23,913,496	16,432,171	23,947,794	(34,298)
REV	AA - FUND BALANCE	0	39,240	0	0
	BF - RENTS & RECOVERIES	0	5,051	5,051	5,051
	BH - DEPT REVENUES	7,725,600	6,058,582	7,725,600	0
	BW - INTERFUND CHARGES REVENUE	190,703	0	190,703	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	138,750	145,000	0
	TL - PROPERTY TAX	15,852,193	15,847,959	15,852,193	0
REV Total		23,913,496	22,089,582	23,918,547	5,051
Projected Surplus / (Deficit)				(29,247)	

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	231,331,838	159,666,565	237,196,295	(5,864,457)
	AB - FRINGE BENEFITS	117,993,102	98,700,403	118,131,371	(138,269)
	AC - WORKERS COMPENSATION	7,584,129	4,656,317	7,584,129	0
	BB - EQUIPMENT	600,000	168,182	600,000	0
	DD - GENERAL EXPENSES	5,100,000	3,717,509	5,100,000	0
	DE - CONTRACTUAL SERVICES	924,300	233,187	924,300	0
	DF - UTILITY COSTS	1,354,564	881,469	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,237,043	0	2,171,804	65,239
	HF - INTER DEPARTMENTAL CHARGES	20,330,201	8,446	20,330,201	0
	OO - OTHER EXPENSE	5,825,000	689,234	5,825,000	0
EXP Total		393,280,177	268,721,312	399,217,664	(5,937,487)
REV	AA - FUND BALANCE	5,000,000	20,785,609	5,000,000	0
	BC - PERMITS & LICENSES	4,128,500	3,288,975	4,500,000	371,500
	BD - FINES & FORFEITS	1,750,000	811,625	1,550,000	(200,000)
	BE - INVEST INCOME	271,400	11,100	15,000	(256,400)
	BF - RENTS & RECOVERIES	0	57,808	60,000	60,000
	BH - DEPT REVENUES	3,583,000	1,368,252	2,583,000	(1,000,000)
	BJ - INTERDEPT REVENUES	572,317	144,932	572,317	0
	BW - INTERFUND CHARGES REVENUE	10,000,000	21,885	10,000,000	0
	TL - PROPERTY TAX	367,974,960	367,976,595	367,976,595	1,635
REV Total		393,280,177	394,466,781	392,256,912	(1,023,265)
Projected Surplus / (Deficit)				(6,960,752)	

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



POLICE HEADQUARTER FUND

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	230,389,708	167,540,494	247,949,537	(17,559,829)
	AB - FRINGE BENEFITS	132,762,921	104,827,131	127,423,003	5,339,918
	AC - WORKERS COMPENSATION	3,204,850	2,657,144	3,664,850	(460,000)
	BB - EQUIPMENT	400,000	224,538	400,000	0
	DD - GENERAL EXPENSES	3,952,900	2,933,755	3,952,900	0
	DE - CONTRACTUAL SERVICES	11,868,497	10,326,984	11,868,497	0
	DF - UTILITY COSTS	3,352,000	1,861,266	3,352,000	0
	HD - DEBT SERVICE CHARGEBACKS	14,638,815	0	15,604,887	(966,072)
	HF - INTER DEPARTMENTAL CHARGES	21,634,778	(178,566)	21,634,778	0
	HH - INTERFUND CHARGES	16,985	0	16,985	0
	OO - OTHER EXPENSE	250,000	63,002	250,000	0
EXP Total		422,471,454	290,255,748	436,117,437	(13,645,983)
REV	AA - FUND BALANCE	0	1,737,863	0	0
	BC - PERMITS & LICENSES	900,000	324,875	600,000	(300,000)
	BE - INVEST INCOME	17,300	8,809	17,300	0
	BF - RENTS & RECOVERIES	66,140	52,219	81,675	15,535
	BH - DEPT REVENUES	26,682,500	14,470,441	26,682,500	0
	BJ - INTERDEPT REVENUES	12,174,532	832,989	12,174,532	0
	BW - INTERFUND CHARGES REVENUE	15,007,300	13,164	15,007,300	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,064,600	1,773,219	1,064,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	105,113	589,000	0
	TL - PROPERTY TAX	342,069,082	342,078,234	342,078,234	9,152
	TX - SPECIAL TAXES	23,901,000	14,602,274	23,901,000	0
REV Total		422,471,454	375,999,200	422,196,141	(275,313)
Projected Surplus / (Deficit)				(13,921,296)	

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	15,748,742	11,332,186	13,369,132	2,379,610
	AB - FRINGE BENEFITS	12,458,997	9,015,226	10,898,704	1,560,293
	BB - EQUIPMENT	202,000	0	202,000	0
	DD - GENERAL EXPENSES	849,000	139,059	849,000	0
	DE - CONTRACTUAL SERVICES	58,472,000	57,839,953	58,472,000	0
	DF - UTILITY COSTS	7,622,799	6,303,944	7,622,799	0
	FF - INTEREST	6,873,137	2,540,951	6,873,137	0
	GG - PRINCIPAL	11,672,663	10,787,663	11,672,663	0
	HH - INTERFUND CHARGES	34,444,189	0	34,444,189	0
	OO - OTHER EXPENSE	538,500	77,320	615,820	(77,320)
EXP Total		148,882,027	98,036,302	145,019,444	3,862,583
REV	AA - FUND BALANCE	5,240,289	42,305,544	888,510	(4,351,779)
	BC - PERMITS & LICENSES	1,100,000	888,483	1,100,000	0
	BE - INVEST INCOME	110,000	88,113	110,000	0
	BF - RENTS & RECOVERIES	13,166,000	19,415,706	27,055,196	13,889,196
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	180,000	0
	BH - DEPT REVENUES	14,317,000	923,995	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	1,451,394	(800,000)
	BW - INTERFUND CHARGES REVENUE	2,148,499	0	2,148,499	0
	IF - INTERFUND TRANSFERS	110,068,845	109,820,526	110,068,845	0
REV Total		148,882,027	173,442,367	145,019,444	(3,862,583)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



TECHNOLOGY FUND

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	DE - CONTRACTUAL SERVICES	1,869,600	1,003,768	1,869,600	0
EXP Total		1,869,600	1,003,768	1,869,600	0
REV	BE - INVEST INCOME	9,073	2,778	9,073	0
	AA - FUND BALANCE	1,860,527	1,871,096	1,860,527	0
REV Total		1,869,600	1,873,874	1,869,600	0

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	DD - GENERAL EXPENSES	500	500	500	0
	DE - CONTRACTUAL SERVICES	5,000	0	5,000	0
EXP Total		5,500	500	5,500	0

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,226,736	1,621,711	2,161,859	64,877
	DD - GENERAL EXPENSES	35,033	26,962	35,033	0
	DE - CONTRACTUAL SERVICES	12,500	12,250	12,500	0
EXP Total		2,274,269	1,660,923	2,209,392	64,877

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	9,441,592	6,774,698	8,992,637	448,955
	DD - GENERAL EXPENSES	253,900	245,831	273,900	(20,000)
	DE - CONTRACTUAL SERVICES	39,000	16,554	39,000	0
EXP Total		9,734,492	7,037,083	9,305,537	428,955
REV	BH - DEPT REVENUES	3,365,000	5,255,945	7,365,000	4,000,000
REV Total		3,365,000	5,255,945	7,365,000	4,000,000

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,995,875	5,655,369	7,648,171	347,704
	BB - EQUIPMENT	15,000	0	15,000	0
	DD - GENERAL EXPENSES	600,000	422,870	600,000	0
	DE - CONTRACTUAL SERVICES	5,350,000	3,911,075	5,700,000	(350,000)
EXP Total		13,960,875	9,989,314	13,963,171	(2,296)
REV	BD - FINES & FORFEITS	1,080,000	348,563	680,000	(400,000)
	BF - RENTS & RECOVERIES	1,235,000	283,307	1,235,000	0
	BH - DEPT REVENUES	130,000	149,956	153,272	23,272
	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	(12,119)	300,000	0
REV Total		3,297,269	769,707	2,920,541	(376,728)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Cc	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	10	AA - SALARIES, WAGES & FEES	5,097,537	2,148,096	4,889,169	208,368
		AB - FRINGE BENEFITS	25,232,436	713,571	24,091,189	1,141,247
		AC - WORKERS COMPENSATION	8,688,986	4,955,911	8,296,258	392,728
		BB - EQUIPMENT	5,000	0	5,000	0
		DD - GENERAL EXPENSES	114,105	78,563	114,105	0
		DE - CONTRACTUAL SERVICES	2,909,566	2,065,005	2,909,566	0
		GA - LOCAL GOVT ASST PROGRAM	68,501,853	13,112,831	66,325,387	2,176,466
		HC - NHC ASSN EXP	13,000,000	0	0	13,000,000
		HD - DEBT SERVICE CHARGEBACKS	305,804,990	0	285,464,264	20,340,726
		HF - INTER DEPARTMENTAL CHARGES	3,255,676	793,205	3,255,676	0
		HH - INTERFUND CHARGES	27,914,544	21,285,218	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	49,799,019	20,473,415	49,798,147	872
		10 Total	512,223,712	62,448,397	474,963,305	37,260,407
	30	AA - SALARIES, WAGES & FEES	(1,139,497)	0	(350,000)	(789,497)
		30 Total	(1,139,497)	0	(350,000)	(789,497)
EXP Total			511,084,215	62,448,397	474,613,305	36,470,910
REV	10	AA - FUND BALANCE	10,000,000	98,439,938	6,694,981	(3,305,019)
		BD - FINES & FORFEITS	1,190,000	622,592	1,190,000	0
		BF - RENTS & RECOVERIES	3,714,828	1,593,256	1,593,747	(2,121,081)
		BG - REVENUE OFFSET TO EXPENSE	10,812,000	7,943,305	10,812,000	0
		BH - DEPT REVENUES	620,000	620,000	620,000	0
		BJ - INTERDEPT REVENUES	48,213,690	0	48,213,690	0
		BO - PAYMENT IN LIEU OF TAXES	11,663,465	12,195,274	12,195,274	531,809
		BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	18,000,000	0	0	(18,000,000)
		BS - OTB PROFITS	9,000,000	0	0	(9,000,000)
		BW - INTERFUND CHARGES REVENUE	52,660,252	1,626,572	52,660,252	0
		FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	92,400	92,400	92,400	0
		SA - STATE AID REIMBURSEMENT OF EXPENSES	232,200	288,945	288,945	56,745
		TA - SALES TAX COUNTYWIDE	1,056,147,928	508,212,782	1,022,037,866	(34,110,062)
		TB - PART COUNTY SALES TAX	90,048,482	51,309,876	87,158,544	(2,889,938)
		TL - PROPERTY TAX	106,380,782	107,222,980	107,222,980	842,198
		TO - OTB 5% TAX	2,557,667	1,688,554	2,557,667	0
		10 Total	1,421,333,694	791,856,474	1,353,338,346	(67,995,348)
	20	BD - FINES & FORFEITS	0	(100)	0	0
		20 Total	0	(100)	0	0
REV Total			1,421,333,694	791,856,374	1,353,338,346	(67,995,348)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,703,556	1,266,371	1,702,492	1,064
	BB - EQUIPMENT	2,400	1,961	2,400	0
	DD - GENERAL EXPENSES	15,400	10,060	15,400	0
EXP Total		1,721,356	1,278,392	1,720,292	1,064
REV	BC - PERMITS & LICENSES	5,145,000	3,676,470	4,845,000	(300,000)
	BD - FINES & FORFEITS	600,000	253,697	300,000	(300,000)
	BH - DEPT REVENUES	200	364	200	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	23,319	45,000	0
REV Total		5,790,200	3,953,850	5,190,200	(600,000)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	118,881,328	77,819,313	109,101,423	9,779,905
	AC - WORKERS COMPENSATION	5,905,420	5,409,070	7,849,392	(1,943,972)
	BB - EQUIPMENT	52,000	36,655	52,000	0
	DD - GENERAL EXPENSES	3,400,730	2,997,648	3,400,730	0
	DE - CONTRACTUAL SERVICES	16,560,645	14,866,398	16,560,645	0
	DF - UTILITY COSTS	2,833,883	421,647	2,833,883	0
EXP Total		147,634,006	101,550,731	139,798,073	7,835,933
REV	BD - FINES & FORFEITS	13,000	9,852	13,000	0
	BF - RENTS & RECOVERIES	0	25,588	25,588	25,588
	BG - REVENUE OFFSET TO EXPENSE	300,000	150,000	300,000	0
	BH - DEPT REVENUES	2,450,000	1,671,807	2,450,000	0
	BJ - INTERDEPT REVENUES	150,000	20,370	150,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,909,000	3,159,863	4,448,037	(460,963)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	55,000	42,067	55,000	0
REV Total		7,877,000	5,079,547	7,441,625	(435,375)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,908,129	1,356,374	1,852,445	55,684
	DD - GENERAL EXPENSES	80,000	55,552	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
EXP Total		2,213,129	1,636,926	2,157,445	55,684

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,281,479	1,488,375	1,963,656	317,823
	DD - GENERAL EXPENSES	1,542,100	1,144,779	1,542,100	0
EXP Total		3,823,579	2,633,154	3,505,756	317,823
REV	BJ - INTERDEPT REVENUES	939,604	117,457	939,604	0
REV Total		939,604	117,457	939,604	0

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	5,652,866	3,775,095	5,279,855	373,011
	BB - EQUIPMENT	50,000	38,199	50,000	0
	DD - GENERAL EXPENSES	305,000	101,332	305,000	0
	DE - CONTRACTUAL SERVICES	505,000	238,875	505,000	0
EXP Total		6,512,866	4,153,501	6,139,855	373,011
REV	BD - FINES & FORFEITS	100,000	48,466	100,000	0
	BF - RENTS & RECOVERIES	0	1,511	1,511	1,511
	BH - DEPT REVENUES	31,528,000	20,981,627	31,278,000	(250,000)
REV Total		31,628,000	21,031,604	31,379,511	(248,489)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,270,418	4,827,835	6,385,855	884,563
	BB - EQUIPMENT	15,000	4,541	15,000	0
	DD - GENERAL EXPENSES	137,500	43,570	137,500	0
	DE - CONTRACTUAL SERVICES	780,300	127,518	780,300	0
EXP Total		8,203,218	5,003,464	7,318,655	884,563
REV	BF - RENTS & RECOVERIES	250,000	3,187	250,699	699
	BH - DEPT REVENUES	16,300	9,116	16,300	0
REV Total		266,300	12,303	266,999	699

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	4,857,725	3,485,975	4,808,912	48,813
	DD - GENERAL EXPENSES	256,335	156,901	256,335	0
	DE - CONTRACTUAL SERVICES	80,000	0	80,000	0
	HH - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		5,204,060	3,642,876	5,155,247	48,813
REV	BF - RENTS & RECOVERIES	138,000	52,153	138,708	708
	BH - DEPT REVENUES	335,000	223,518	376,650	41,650
REV Total		473,000	275,671	515,358	42,358

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



CT - COURTS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AB - FRINGE BENEFITS	1,518,003	859,881	1,513,697	4,306
EXP Total		1,518,003	859,881	1,513,697	4,306
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,487,033	501,381	1,487,033	0
REV Total		1,487,033	501,381	1,487,033	0

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	32,135,883	24,173,031	31,899,366	236,517
	BB - EQUIPMENT	75,500	23,131	75,500	0
	DD - GENERAL EXPENSES	1,013,300	725,126	1,013,300	0
	DE - CONTRACTUAL SERVICES	1,407,679	728,967	1,407,679	0
EXP Total		34,632,362	25,650,255	34,395,845	236,517
REV	BD - FINES & FORFEITS	0	55,781	55,781	55,781
	BH - DEPT REVENUES	12,000	692	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	8,600	30,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	69,100	76,793	76,793	7,693
REV Total		631,733	141,866	695,207	63,474

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	14,866,695	8,898,501	14,866,695	0
	BB - EQUIPMENT	112,500	58,862	112,500	0
	DD - GENERAL EXPENSES	2,371,403	352,623	2,371,403	0
	DE - CONTRACTUAL SERVICES	606,600	361,344	606,600	0
EXP Total		17,957,198	9,671,330	17,957,198	0
REV	BF - RENTS & RECOVERIES	120,000	98,550	120,000	0
	BH - DEPT REVENUES	35,000	46,219	46,219	11,219
REV Total		155,000	144,769	166,219	11,219

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	981,253	734,345	938,029	43,224
	DD - GENERAL EXPENSES	11,200	1,998	11,200	0
	HH - INTERFUND CHARGES	700,000	393,844	700,000	0
EXP Total		1,692,453	1,130,187	1,649,229	43,224
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	726,080	(485,071)	726,080	0
REV Total		726,080	(485,071)	726,080	0

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AB - FRINGE BENEFITS	212,876,489	166,162,423	205,964,644	6,911,845
EXP Total		212,876,489	166,162,423	205,964,644	6,911,845
REV	BF - RENTS & RECOVERIES	0	59,750	59,750	59,750
REV Total		0	59,750	59,750	59,750

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	14,760,236	10,812,161	14,468,093	292,143
	AB - FRINGE BENEFITS	0	(4,921)	0	0
	BB - EQUIPMENT	68,000	41,802	68,000	0
	DD - GENERAL EXPENSES	1,316,050	524,470	1,316,050	0
	DE - CONTRACTUAL SERVICES	392,330	217,152	392,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,000,000	0
	HF - INTER DEPARTMENTAL CHARGES	6,620,845	79,532	6,620,845	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	108,888,702	135,000,000	0
EXP Total		163,157,461	120,558,898	162,865,318	292,143
REV	BC - PERMITS & LICENSES	5,480,087	4,559,411	5,507,383	27,296
	BD - FINES & FORFEITS	250,000	101,833	220,000	(30,000)
	BF - RENTS & RECOVERIES	470,000	4,448,595	8,132,312	7,662,312
	BH - DEPT REVENUES	1,413,700	2,819,732	3,173,176	1,759,476
	BW - INTERFUND CHARGES REVENUE	57,100	12,649	57,100	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	72,765,000	29,500,501	69,573,620	(3,191,380)
REV Total		80,435,887	41,442,721	86,663,591	6,227,704

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



HI - HOUSING & COMMUNITY DEVELOPMENT

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3r. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,009,500	736,068	968,593	40,907
	DD - GENERAL EXPENSES	2,000	2	2,000	0
	HF - INTER DEPARTMENTAL CHARGES	156,433	6,984	156,433	0
EXP Total		1,167,933	743,054	1,127,026	40,907
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	370,750	184,878	370,750	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	111,225	71,126	111,225	0
REV Total		481,975	256,004	481,975	0

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	577,668	359,283	577,668	0
	DD - GENERAL EXPENSES	5,450	3,747	5,450	0
	DE - CONTRACTUAL SERVICES	10,000	0	10,000	0
EXP Total		593,118	363,030	593,118	0

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	5,157,263	4,224,785	4,768,214	389,049
	BB - EQUIPMENT	30,000	1,462	30,000	0
	DD - GENERAL EXPENSES	1,069,864	412,995	1,069,864	0
	DE - CONTRACTUAL SERVICES	26,991,259	23,753,125	26,991,259	0
	HF - INTER DEPARTMENTAL CHARGES	3,774,107	(105,656)	3,774,107	0
EXP Total		37,022,493	28,286,711	36,633,444	389,049
REV	BD - FINES & FORFEITS	40,000	15,315	40,000	0
	BF - RENTS & RECOVERIES	0	38,089	38,089	38,089
	BH - DEPT REVENUES	0	15	15	15
	BJ - INTERDEPT REVENUES	100,000	0	100,000	0
	BW - INTERFUND CHARGES REVENUE	125,000	50,000	125,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,577,024	162,337	5,577,024	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	11,053,752	1,161,652	11,053,752	0
REV Total		16,895,776	1,427,408	16,933,880	38,104

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,725,062	6,897,922	7,433,764	291,298
	DD - GENERAL EXPENSES	336,200	295,590	336,200	0
	DE - CONTRACTUAL SERVICES	8,647,849	6,553,084	8,647,849	0
	DF - UTILITY COSTS	3,900,000	2,377,192	3,900,000	0
EXP Total		20,609,111	16,123,788	20,317,813	291,298
REV	BH - DEPT REVENUES	0	48,577	48,577	48,577
	BJ - INTERDEPT REVENUES	6,834,964	295,793	6,834,964	0
	BW - INTERFUND CHARGES REVENUE	488,511	4,076	488,511	0
REV Total		7,323,475	348,446	7,372,052	48,577

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,029,544	4,264,412	5,744,248	285,296
	BB - EQUIPMENT	54,503	43,421	54,503	0
	DD - GENERAL EXPENSES	2,088,631	1,992,434	2,088,631	0
	DE - CONTRACTUAL SERVICES	919,700	805,000	919,700	0
EXP Total		9,092,378	7,105,267	8,807,082	285,296

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	403,858	261,976	344,246	59,612
	DD - GENERAL EXPENSES	5,100	2,000	5,100	0
	DE - CONTRACTUAL SERVICES	400,000	293,038	400,000	0
EXP Total		808,958	557,014	749,346	59,612

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	520,160	361,602	515,338	4,822
	DD - GENERAL EXPENSES	24,970	4,000	24,970	0
	DE - CONTRACTUAL SERVICES	31,000	0	31,000	0
EXP Total		576,130	365,602	571,308	4,822

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,289,637	5,161,246	6,897,452	392,185
	BB - EQUIPMENT	46,700	1,111	46,700	0
	DD - GENERAL EXPENSES	705,995	440,262	705,995	0
	DE - CONTRACTUAL SERVICES	101,699	79,365	101,699	0
EXP Total		8,144,031	5,681,984	7,751,846	392,185
REV	BF - RENTS & RECOVERIES	0	58,040	58,040	58,040
	BH - DEPT REVENUES	25,000	16,646	25,000	0
REV Total		25,000	74,686	83,040	58,040

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	475,249	347,229	467,378	7,871
	DD - GENERAL EXPENSES	9,250	1,664	9,250	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
EXP Total		491,799	348,893	483,928	7,871
REV	BH - DEPT REVENUES	500,000	360,289	500,000	0
REV Total		500,000	360,289	500,000	0

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



PB - PROBATION

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	17,226,241	12,004,789	16,451,367	774,874
	BB - EQUIPMENT	30,900	18,426	30,900	0
	DD - GENERAL EXPENSES	290,700	152,808	290,700	0
	DE - CONTRACTUAL SERVICES	503,325	399,164	503,325	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER DEPARTMENTAL CHARGES	1,124,541	159,848	1,124,541	0
EXP Total		19,176,207	12,735,035	18,401,333	774,874
REV	BF - RENTS & RECOVERIES	0	672	672	672
	BH - DEPT REVENUES	1,674,000	1,121,174	1,674,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	16,000	127,143	134,754	118,754
	SA - STATE AID REIMBURSEMENT OF EXPENSES	5,207,877	2,487,739	5,207,877	0
REV Total		6,897,877	3,736,728	7,017,303	119,426

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	938,328	711,016	933,832	4,496
	DD - GENERAL EXPENSES	18,600	7,025	18,600	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		969,428	718,041	964,932	4,496

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	21,716,686	15,411,504	20,214,026	1,502,660
	BB - EQUIPMENT	558,500	421,547	558,500	0
	DD - GENERAL EXPENSES	1,871,250	1,387,352	1,871,250	0
	DE - CONTRACTUAL SERVICES	7,563,100	6,140,315	7,563,100	0
	HH - INTERFUND CHARGES	148,499	0	148,499	0
EXP Total		31,858,035	23,360,718	30,355,375	1,502,660
REV	BF - RENTS & RECOVERIES	1,616,800	1,145,947	1,573,295	(43,505)
	BH - DEPT REVENUES	21,137,320	16,293,530	20,168,116	(969,204)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	12,690	42,302	42,302
	TX - SPECIAL TAXES	3,325,000	2,209,663	3,325,000	0
REV Total		26,079,120	19,661,830	25,108,713	(970,407)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



PR - SHARED SERVICES

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	948,209	619,352	835,353	112,856
	DD - GENERAL EXPENSES	18,950	12,003	18,950	0
	DE - CONTRACTUAL SERVICES	37,100	1,495	37,100	0
EXP Total		1,004,259	632,850	891,403	112,856
REV	BF - RENTS & RECOVERIES	200,000	133,274	200,000	0
	BH - DEPT REVENUES	528,500	159,539	278,500	(250,000)
REV Total		728,500	292,813	478,500	(250,000)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



PW - PUBLIC WORKS DEPARTMENT

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	34,673,048	24,709,027	32,323,999	2,349,049
	AC - WORKERS COMPENSATION	1,593,444	1,242,005	1,986,172	(392,728)
	BB - EQUIPMENT	109,763	43,000	109,763	0
	DD - GENERAL EXPENSES	9,067,531	7,664,723	9,067,531	0
	DE - CONTRACTUAL SERVICES	133,558,602	116,495,954	133,558,602	0
	DF - UTILITY COSTS	29,751,793	25,797,471	29,751,793	0
	DG - VAR DIRECT EXPENSES	0	0	250,000	(250,000)
	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	35,269,089	43,371,263	0
	OO - OTHER EXPENSE	14,367,209	12,715,846	14,367,209	0
EXP Total		281,119,328	223,937,115	279,413,007	1,706,321
REV	BC - PERMITS & LICENSES	621,400	1,112,139	1,204,759	583,359
	BD - FINES & FORFEITS	10,000	0	0	(10,000)
	BF - RENTS & RECOVERIES	9,521,589	11,741,596	17,071,361	7,549,772
	BG - REVENUE OFFSET TO EXPENSE	300,000	187,516	300,000	0
	BH - DEPT REVENUES	53,432,704	21,186,514	49,990,859	(3,441,845)
	BJ - INTERDEPT REVENUES	19,947,925	(287,008)	19,947,925	0
	BW - INTERFUND CHARGES REVENUE	7,042,183	5,174	7,042,183	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	6,367,595	75,898	6,443,916	76,321
	SA - STATE AID REIMBURSEMENT OF EXPENSES	63,659,000	31,686,130	67,635,756	3,976,756
REV Total		160,902,396	65,707,959	169,636,759	8,734,363

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	888,915	536,312	868,030	20,885
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	34,386	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	14,483	125,000	0
EXP Total		1,179,415	585,181	1,158,530	20,885

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	264,731	192,617	255,433	9,298
	DD - GENERAL EXPENSES	3,442	2,508	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	5,140	12,500	0
EXP Total		280,673	200,265	271,375	9,298
REV	BH - DEPT REVENUES	18,615	24,358	30,540	11,925
REV Total		18,615	24,358	30,540	11,925

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	45,865,399	33,375,322	44,980,466	884,933
	BB - EQUIPMENT	24,000	3,944	24,000	0
	DD - GENERAL EXPENSES	768,150	550,594	768,150	0
	DE - CONTRACTUAL SERVICES	7,944,143	4,781,203	7,944,143	0
	HF - INTER DEPARTMENTAL CHARGES	18,057,551	251,970	18,057,551	0
	SS - RECIPIENT GRANTS	60,550,000	44,266,950	60,350,000	200,000
	TT - PURCHASED SERVICES	68,402,576	58,326,501	67,202,576	1,200,000
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	33,316,923	50,500,000	2,255,000
	XX - MEDICAID	252,255,731	176,350,287	236,240,624	16,015,107
EXP Total		506,622,550	351,223,694	486,067,510	20,555,040
REV	BF - RENTS & RECOVERIES	1,900,000	446	1,000,000	(900,000)
	BH - DEPT REVENUES	14,988,920	11,005,178	14,988,920	0
	BJ - INTERDEPT REVENUES	203,771	76,412	203,771	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	111,743,088	64,457,815	109,890,340	(1,852,748)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	54,916,614	38,536,779	54,258,191	(658,423)
REV Total		183,752,393	114,076,630	180,341,222	(3,411,171)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



TC - TAXI AND LIMOUSINE COMMISSION

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	500,000	64,684	189,531	310,469
	BB - EQUIPMENT	2,000	0	2,000	0
	DD - GENERAL EXPENSES	10,000	0	10,000	0
	DE - CONTRACTUAL SERVICES	100,000	0	100,000	0
EXP Total		612,000	64,684	301,531	310,469

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,145,051	1,471,668	1,953,749	191,302
	BB - EQUIPMENT	8,800	0	8,800	0
	DD - GENERAL EXPENSES	393,300	251,708	393,300	0
	DE - CONTRACTUAL SERVICES	257,000	110,297	257,000	0
	OO - OTHER EXPENSE	100,000,000	901,636	100,000,000	0
EXP Total		102,804,151	2,735,309	102,612,849	191,302
REV	BA - INT PENALTY ON TAX	29,100,000	26,042,008	29,850,000	750,000
	BD - FINES & FORFEITS	17,000	7,754	17,000	0
	BE - INVEST INCOME	1,830,000	787,110	1,080,000	(750,000)
	BF - RENTS & RECOVERIES	20,000	54,980	54,980	34,980
	BH - DEPT REVENUES	625,000	248,323	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	2,119,656	2,998,000	0
REV Total		134,590,000	29,259,831	134,624,980	34,980

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	4,293,830	2,399,682	3,492,467	801,363
	BB - EQUIPMENT	9,100	6,781	9,100	0
	DD - GENERAL EXPENSES	231,450	146,947	231,450	0
	DE - CONTRACTUAL SERVICES	22,007,370	7,066,837	11,460,431	10,546,939
EXP Total		26,541,750	9,620,247	15,193,448	11,348,302
REV	BD - FINES & FORFEITS	98,698,400	40,651,831	53,694,113	(45,004,287)
	BF - RENTS & RECOVERIES	35,000	34,568	35,095	95
REV Total		98,733,400	40,686,399	53,729,208	(45,004,192)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

EXP/REV	OBJECT	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	471,048	317,913	441,635	29,413
	DD - GENERAL EXPENSES	16,200	6,706	16,200	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
EXP Total		487,948	324,619	458,535	29,413
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,899	59,703	59,703	26,804
REV Total		32,899	59,703	59,703	26,804

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



2015 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

Fund	Department	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
FCF	FC - FIRE COMMISSION	271,603	230,436	271,603	0
FCF Total		271,603	230,436	271,603	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	9,791	27,579	27,579	(17,788)
	AS - ASSESSMENT DEPARTMENT	19,900	28,195	28,195	(8,295)
	AT - COUNTY ATTORNEY	80,584	215,075	215,075	(134,491)
	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	2,501,132	2,859,624	(210,881)
	CE - COUNTY EXECUTIVE	221,967	38,764	89,511	132,456
	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	330,040	330,040	(176,654)
	CS - CIVIL SERVICE	34,190	34,188	34,190	0
	DA - DISTRICT ATTORNEY	847,481	662,079	847,481	0
	EL - BOARD OF ELECTIONS	42,000	112,418	114,140	(72,140)
	EM - EMERGENCY MANAGEMENT	10,368	13,484	13,484	(3,116)
	HE - HEALTH DEPARTMENT	370,987	356,216	408,559	(37,572)
	HS - DEPARTMENT OF HUMAN SERVICES	226,380	300,792	300,792	(74,412)
	IT - INFORMATION TECHNOLOGY	223,534	257,340	257,340	(33,806)
	LE - COUNTY LEGISLATURE	127,478	102,295	130,252	(2,774)
	LR - OFFICE OF LABOR RELATIONS	6,491	9,013	9,013	(2,522)
	MA - OFFICE OF MINORITY AFFAIRS	0	9,543	9,576	(9,576)
	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	107,465	107,465	(107,465)
	PK - PARKS, RECREATION AND MUSEUMS	40,097	46,222	46,222	(6,125)
	PR - SHARED SERVICES	56,988	100,054	100,054	(43,066)
	PW - PUBLIC WORKS DEPARTMENT	837,951	528,995	796,312	41,639
	RM - RECORDS MANAGEMENT	5,000	0	5,000	0
	SS - SOCIAL SERVICES	231,204	430,974	436,873	(205,669)
	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)
GEN Total		8,866,401	6,853,654	9,935,509	(1,069,108)
PDD	PD - POLICE DEPARTMENT	10,024,064	13,165,191	22,324,064	(12,300,000)
PDD Total		10,024,064	13,165,191	22,324,064	(12,300,000)
PDH	PD - POLICE DEPARTMENT	15,000,000	13,101,843	31,800,000	(16,800,000)
PDH Total		15,000,000	13,101,843	31,800,000	(16,800,000)
Grand Total		34,162,068	33,351,124	64,331,176	(30,169,108)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



2015 AA - SALARY, WAGES & FEES -OVERTIME

Fund	Department	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
FCF	FC - FIRE COMMISSION	2,117,502	1,184,375	2,117,502	0
FCF Total		2,117,502	1,184,375	2,117,502	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	72	0	72	0
	CA - OFFICE OF CONSUMER AFFAIRS	62,600	36,839	62,600	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	17,400,000	6,660,745	11,306,854	6,093,146
	CF - OFFICE OF CONSTITUENT AFFAIRS	75,000	39,344	65,000	10,000
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	22,449	42,000	(29,300)
	CS - CIVIL SERVICE	20,900	7,393	20,900	0
	DA - DISTRICT ATTORNEY	1,025,722	753,565	1,325,722	(300,000)
	EL - BOARD OF ELECTIONS	34,500	4,327	34,500	0
	EM - EMERGENCY MANAGEMENT	12,900	42,987	12,900	0
	HE - HEALTH DEPARTMENT	275,800	157,762	284,366	(8,566)
	HS - DEPARTMENT OF HUMAN SERVICES	700	211	700	0
	IT - INFORMATION TECHNOLOGY	240,460	551,259	604,939	(364,479)
	ME - MEDICAL EXAMINER	58,518	88,638	90,518	(32,000)
	PA - PUBLIC ADMINISTRATOR	3,900	357	3,900	0
	PB - PROBATION	300,000	281,034	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	404,900	508,092	782,081	(377,181)
	PW - PUBLIC WORKS DEPARTMENT	3,500,000	3,787,322	5,200,000	(1,700,000)
	RE - OFFICE OF REAL ESTATE SERVICES	0	0	0	0
	RM - RECORDS MANAGEMENT	10,000	0	10,000	0
	SS - SOCIAL SERVICES	1,206,625	1,273,863	1,801,697	(595,072)
	TR - COUNTY TREASURER	21,000	7,509	21,000	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	420,000	18,810	100,000	320,000
	VS - VETERANS SERVICES AGENCY	0	430	430	(430)
GEN Total		25,151,297	14,242,936	22,135,179	3,016,118
PDD	PD - POLICE DEPARTMENT	28,000,000	17,276,884	32,000,000	(4,000,000)
PDD Total		28,000,000	17,276,884	32,000,000	(4,000,000)
PDH	PD - POLICE DEPARTMENT	24,000,000	19,063,297	28,000,000	(4,000,000)
PDH Total		24,000,000	19,063,297	28,000,000	(4,000,000)
Grand Total		79,268,799	51,767,492	84,252,681	(4,983,882)

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



2015 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

Fund	Department	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
PDD	FB - FRINGE BENEFIT	41,554,566	41,525,361	41,525,361	29,205
PDD Total		41,554,566	41,525,361	41,525,361	29,205
PDH	FB - FRINGE BENEFIT	33,634,412	33,597,386	33,597,386	37,026
PDH Total		33,634,412	33,597,386	33,597,386	37,026
Grand Total		75,188,978	75,122,747	75,122,747	66,231

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 THIRD QUARTER FINANCIAL REPORT



2015 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
FCF	FB - FRINGE BENEFIT	1,348,473	1,384,371	1,384,371	(35,898)
FCF Total		1,348,473	1,384,371	1,384,371	(35,898)
GEN	FB - FRINGE BENEFIT	49,380,016	51,379,800	51,379,800	(1,999,784)
GEN Total		49,380,016	51,379,800	51,379,800	(1,999,784)
PDD	FB - FRINGE BENEFIT	1,636,696	1,680,947	1,680,947	(44,251)
PDD Total		1,636,696	1,680,947	1,680,947	(44,251)
PDH	FB - FRINGE BENEFIT	8,095,454	8,312,312	8,312,312	(216,858)
PDH Total		8,095,454	8,312,312	8,312,312	(216,858)
Grand Total		60,460,639	62,757,430	62,757,430	(2,296,791)

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 THIRD QUARTER FINANCIAL REPORT



2015 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
FCF	FB - FRINGE BENEFIT	1,737,394	1,240,951	1,670,722	66,672
FCF Total		1,737,394	1,240,951	1,670,722	66,672
GEN	CT - COURTS	38,448	17,487	38,448	0
	FB - FRINGE BENEFIT	74,233,355	51,533,341	70,071,578	4,161,777
GEN Total		74,271,803	51,550,828	70,110,026	4,161,777
PDD	FB - FRINGE BENEFIT	29,396,509	22,567,309	29,396,509	0
PDD Total		29,396,509	22,567,309	29,396,509	0
PDH	FB - FRINGE BENEFIT	32,416,328	21,468,975	28,720,254	3,696,074
PDH Total		32,416,328	21,468,975	28,720,254	3,696,074
Grand Total		137,822,034	96,828,063	129,897,511	7,924,523

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



2015 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
FCF	FB - FRINGE BENEFIT	1,055,319	749,729	1,002,184	53,135
FCF Total		1,055,319	749,729	1,002,184	53,135
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	19,737,281	(2,232,078)	18,363,549	1,373,732
	CT - COURTS	1,199,206	729,686	1,199,206	0
	FB - FRINGE BENEFIT	51,046,711	35,994,146	48,253,668	2,793,043
GEN Total		71,983,198	34,491,754	67,816,423	4,166,775
PDD	FB - FRINGE BENEFIT	25,991,831	19,034,473	25,411,936	579,895
PDD Total		25,991,831	19,034,473	25,411,936	579,895
PDH	FB - FRINGE BENEFIT	38,563,140	26,638,096	35,509,357	3,053,783
PDH Total		38,563,140	26,638,096	35,509,357	3,053,783
Grand Total		137,593,488	80,914,052	129,739,900	7,853,588

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



2015 - OTHER EXPENSE

Fund	Department	Subobject	2015 Modified Budget	Current Obligation	3rd. Qtr. Projection	Variance
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	4,224,000	2,318,896	3,960,420	263,580
		88989 - NIFA SET-ASIDES	189,330,277	0	188,760,750	569,527
	DS - DEBT SERVICE Total		193,554,277	2,318,896	192,721,170	833,107
DSV Total			193,554,277	2,318,896	192,721,170	833,107
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	64,128	872
		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	4,889,644	7,282,186	0
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
		70970 - NON FIT RESIDENT TUITION	4,598,000	(479,882)	4,598,000	0
		7097F - FIT RESIDENT TUITION	4,114,000	3,865,155	4,114,000	0
		87985 - OTHER PAYMENTS	0	509,290	0	0
		87987 - OTHER SUITS & DAMAGES	20,200,000	1,681,767	20,200,000	0
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	0	0	0
		8798B - ATTORNEY FEES	0	13,063	0	0
		8798C - ATTORNEY GROSS PROCEEDS	0	2,912,806	0	0
		93993 - INSURANCE ON BLDGS	346,868	346,868	346,868	0
		97998 - CONTINGENCY RESERVE	6,694,981	0	6,694,981	0
		87992 - LITIGATION - GEN	0	277,222	0	0
		8798D - SETTLEMENT REPORTABLE TO IRS	0	32,378	0	0
	BU - OFFICE OF MANAGEMENT AND BUDGET Total		49,799,019	20,473,415	49,798,147	872
	MH - MENTAL HEALTH	54753 - ITINERANT SERVICES	0	0	0	0
	MH - MENTAL HEALTH Total		0	0	0	0
	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
		80981 - COLISEUM REPAIR EXPENSES	297,963	0	297,963	0
		94994 - RENT	13,994,246	12,715,846	13,994,246	0
	PW - PUBLIC WORKS DEPARTMENT Total		14,367,209	12,715,846	14,367,209	0
	TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	100,000,000	857,458	100,000,000	0
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	44,178	0	0
	TR - COUNTY TREASURER Total		100,000,000	901,636	100,000,000	0
GEN Total			164,166,228	34,090,897	164,165,356	872
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	0	0	0
		87987 - OTHER SUITS & DAMAGES	825,000	134,749	825,000	0
		8798B - ATTORNEY FEES	0	11,485	0	0
		8798C - ATTORNEY GROSS PROCEEDS	0	543,000	0	0
		97998 - CONTINGENCY RESERVE	5,000,000	0	5,000,000	0
	PD - POLICE DEPARTMENT Total		5,825,000	689,234	5,825,000	0
PDD Total			5,825,000	689,234	5,825,000	0
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	63,002	250,000	0
		8798C - ATTORNEY GROSS PROCEEDS	0	0	0	0
	PD - POLICE DEPARTMENT Total		250,000	63,002	250,000	0
PDH Total			250,000	63,002	250,000	0
Grand Total			363,795,505	37,162,029	362,961,526	833,979

KEY PERFORMANCE INDICATORS

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	COBA	SOA	Total Union				Total Non		CONTRACT EMPLOYEE
							On-Board 9/30/2015	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Union On- Board 9/30/2015	Total On- Board 9/30/2015	
Assessment	132	-	-	-	-	-	132	-	-	6	6	138	-
Assessment Review Commission	22	-	-	-	-	-	22	5	-	3	8	30	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	10	10	10	-
CF - Printing, Mail & Graphics	24	-	-	-	-	-	24	-	-	-	-	24	-
Civil Service	43	-	-	-	-	-	43	-	-	8	8	51	-
Consumer Affairs	23	-	-	-	-	-	23	-	-	2	2	25	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	136	-	-	-	874	-	1,010	-	-	2	2	1,012	-
County Attorney	26	-	-	-	-	-	26	-	-	66	66	92	-
County Clerk	60	-	-	-	-	-	60	-	1	8	9	69	-
County Comptroller	58	-	-	-	-	-	58	-	1	12	13	71	-
County Executive	-	-	-	-	-	-	-	-	1	14	15	15	-
District Attorney	123	-	39	-	-	-	162	-	-	209	209	371	-
Elections	130	-	-	-	-	-	130	-	-	28	28	158	-
Emergency Management	2	-	-	-	-	-	2	-	-	7	7	9	-
Fire Commission	94	-	-	-	-	-	94	-	-	1	1	95	-
Health	164	-	-	-	-	-	164	-	-	3	3	167	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	16	16	16	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	1	1	7	-
Human Services	53	-	-	-	-	-	53	-	-	9	9	62	7
Information Technology	71	-	-	-	-	-	71	-	-	6	6	77	-
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-
Legislature	-	-	-	-	-	-	-	-	19	67	86	86	-
Medical Examiner	65	-	-	-	-	-	65	-	-	3	3	68	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	26	26	26	-
Police District	53	-	-	1,198	-	154	1,405	-	-	1	1	1,406	-
Police Headquarters	670	341	-	374	-	162	1,547	-	-	10	10	1,557	-
Probation	178	-	-	-	-	-	178	-	-	2	2	180	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	448	-	-	-	-	-	448	-	-	9	9	457	-
Records Management	11	-	-	-	-	-	11	-	-	-	-	11	-
Recreation, Parks and Museums	144	-	-	-	-	-	144	-	-	5	5	149	-
Shared Services	9	-	-	-	-	-	9	-	-	1	1	10	-
Social Services	581	-	-	-	-	-	581	-	-	9	9	590	14
Taxi & Limousine Commission	-	-	-	-	-	-	-	-	-	2	2	2	-
Traffic and Parking Violations Agency	43	-	-	-	-	-	43	-	-	3	3	46	-
Treasurer	23	-	-	-	-	-	23	-	-	3	3	26	-
Veterans Services	5	-	-	-	-	-	5	-	-	2	2	7	-
Sub-Total Full-Time Employees	3,401	341	39	1,572	874	316	6,543	5	22	579	606	7,149	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	3,401	341	39	1,572	874	316	6,543	5	22	579	606	7,149	21
Sewer Districts	144	-	-	-	-	-	144	-	-	-	-	144	-
Grand Total F/T Employees	3,545	341	39	1,572	874	316	6,687	5	22	579	606	7,293	21

Note: At the time of production of this Report, the information necessary to update KPI Report Numbers 1 and 2 was not available and thus is not included in this Report. Upon receipt of the required information, an addendum to this report will be posted on the County's website.

FISCAL 2015 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date August Overtime Hours						*YTD Actual Variance
	Paid Overtime 2015	Accrued Comp 2015	Total Overtime 2015	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	
Assessment	17.0	1,797.2	1,814.2	44.9	1,893.2	1,938.1	(123.9)
Assessment Review	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Board of Elections	172.3	8,470.9	8,643.1	202.2	7,287.3	7,489.5	1,153.6
Civil Service	79.0	54.1	133.1	134.3	251.4	385.6	(252.6)
Constituent Affairs	122.6	0.0	122.6	747.2	41.1	788.3	(665.7)
Consumer Affairs	706.5	266.8	973.3	1,062.0	1,026.5	2,088.5	(1,115.2)
Correctional Center	105,804.1	9,504.1	115,308.2	166,647.2	11,757.0	178,404.1	(63,095.9)
County Attorney	0.0	0.0	0.0	0.0	81.8	81.8	(81.8)
County Clerk	0.0	118.6	118.6	0.0	201.7	201.7	(83.2)
County Comptroller	355.9	1,445.3	1,801.2	394.9	2,488.1	2,883.0	(1,081.9)
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	12,863.3	5,757.0	18,620.3	14,211.6	7,940.5	22,152.1	(3,531.8)
Emergency Management	483.4	236.0	719.4	455.9	69.4	525.3	194.1
Fire Commission	21,349.9	1,368.7	22,718.6	23,580.0	889.2	24,469.2	(1,750.6)
Health	1,769.4	1,623.8	3,393.2	1,050.2	1,575.7	2,625.8	767.3
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	0.0	0.0	0.0	11.3	11.3	(11.3)
Human Services	4.0	90.4	94.4	0.0	84.8	84.8	9.6
Information Technology	7,453.9	2,248.5	9,702.4	4,496.5	2,924.3	7,420.8	2,281.6
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	114.0	0.0	114.0	112.1	0.0	112.1	1.9
Medical Examiner	1,538.8	266.3	1,805.1	1,769.5	240.1	2,009.5	(204.4)
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department	504,295.0	0.0	504,295.0	537,663.0	0.0	537,663.0	(33,368.0)
Probation	6,596.0	3,941.3	10,537.4	3,943.5	2,107.2	6,050.7	4,486.7
Public Administrator	6.3	12.8	19.0	9.0	2.7	11.7	7.4
Public Works, Planning, Real Estate	59,319.7	4,445.5	63,765.3	66,421.9	5,235.5	71,657.4	(7,892.2)
Purchasing	0.0	20.6	20.6	9.2	55.1	64.3	(43.7)
Records Management	0	180.4	180.4	56.5	82.51	139.01	41.4
Recreation, Parks and Museums	8,629.1	1,822.4	10,451.4	9,635.3	1,818.8	11,454.1	(1,002.7)
Sheriff	6,594.9	3,133.9	9,728.9	13,926.4	1,994.3	15,920.6	(6,191.8)
Social Services	23,010.0	8,897.5	31,907.5	18,971.4	9,656.2	28,627.6	3,279.9
Traffic and Parking Violations Agency	416.2	2,252.0	2,668.2	6.4	1,804.0	1,810.4	857.8
Treasurer	139.5	96.9	236.4	83.5	91.8	175.3	61.0
Veteran Services	11.8	123.8	135.5	0.0	153.5	153.5	(18.0)
Sub-Total	761,852.5	58,174.4	820,026.9	865,634.4	61,764.6	927,399.0	(107,372.1)
Sewer & Water Supply	29,481.2	5,231.7	34,712.8	49,380.4	11,173.2	60,553.5	(25,840.7)
Sub-Total	29,481.2	5,231.7	34,712.8	49,380.4	11,173.2	60,553.5	-25,840.7
Grand Total	791,333.7	63,406.0	854,739.7	915,014.8	72,937.8	987,952.5	(133,212.8)

Data Source: BIRT Performance Scorecard Report as of October 5, 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 August numbers due to one-month lag in overtime hours.



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

	October 2015			January 2015			October 2014			Change in Totals Oct 2015 vs. Jan 2015	Change in Totals Oct 2015 vs. Oct 2014	
	Family	Single	Total	Family	Single	Total	Family	Single	Total			
ACTIVE RETIREES	5,060	1,951	7,011	5,172	1,868	7,040	5,176	1,903	7,079	(29)	(68)	
	6,137	4,889	11,026	6,191	4,848	11,039	6,206	4,850	11,056	(13)	(30)	
TOTAL	11,197	6,840	18,037	11,363	6,716	18,079	11,382	6,753	18,135	(42)	(98)	
Active Plans	Family	Single	Total	Active Plans	Family	Single	Total	Active Plans	Family	Single	Total	
EMPIRE PLAN	5,003	1,872	6,875	EMPIRE PLAN	5,110	1,787	6,897	EMPIRE PLAN	5,108	1,802	6,910	(22)
ALL OTHER	57	79	136	ALL OTHER	62	81	143	ALL OTHER	68	101	169	(7)
TOTAL	5,060	1,951	7,011	TOTAL	5,172	1,868	7,040	TOTAL	5,176	1,903	7,079	(29)
Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total	
EMPIRE PLAN	1,340	504	1,844	EMPIRE PLAN	1,277	501	1,778	EMPIRE PLAN	1,310	498	1,808	66
MEDICARE IND		4,288	4,288	MEDICARE IND		4,248	4,248	MEDICARE IND		4,253	4,253	40
MEDICARE F1	1,295		1,295	MEDICARE F1	1,369		1,369	MEDICARE F1	1,347		1,347	(74)
MEDICARE F2	3,419		3,419	MEDICARE F2	3,462		3,462	MEDICARE F2	3,458		3,458	(43)
ALL OTHER	83	97	180	ALL OTHER	83	99	182	ALL OTHER	91	99	190	(2)
TOTAL	6,137	4,889	11,026	TOTAL	6,191	4,848	11,039	TOTAL	6,206	4,850	11,056	(13)
Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		% Change (Rates) Oct 2015 vs. Oct 2014
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%

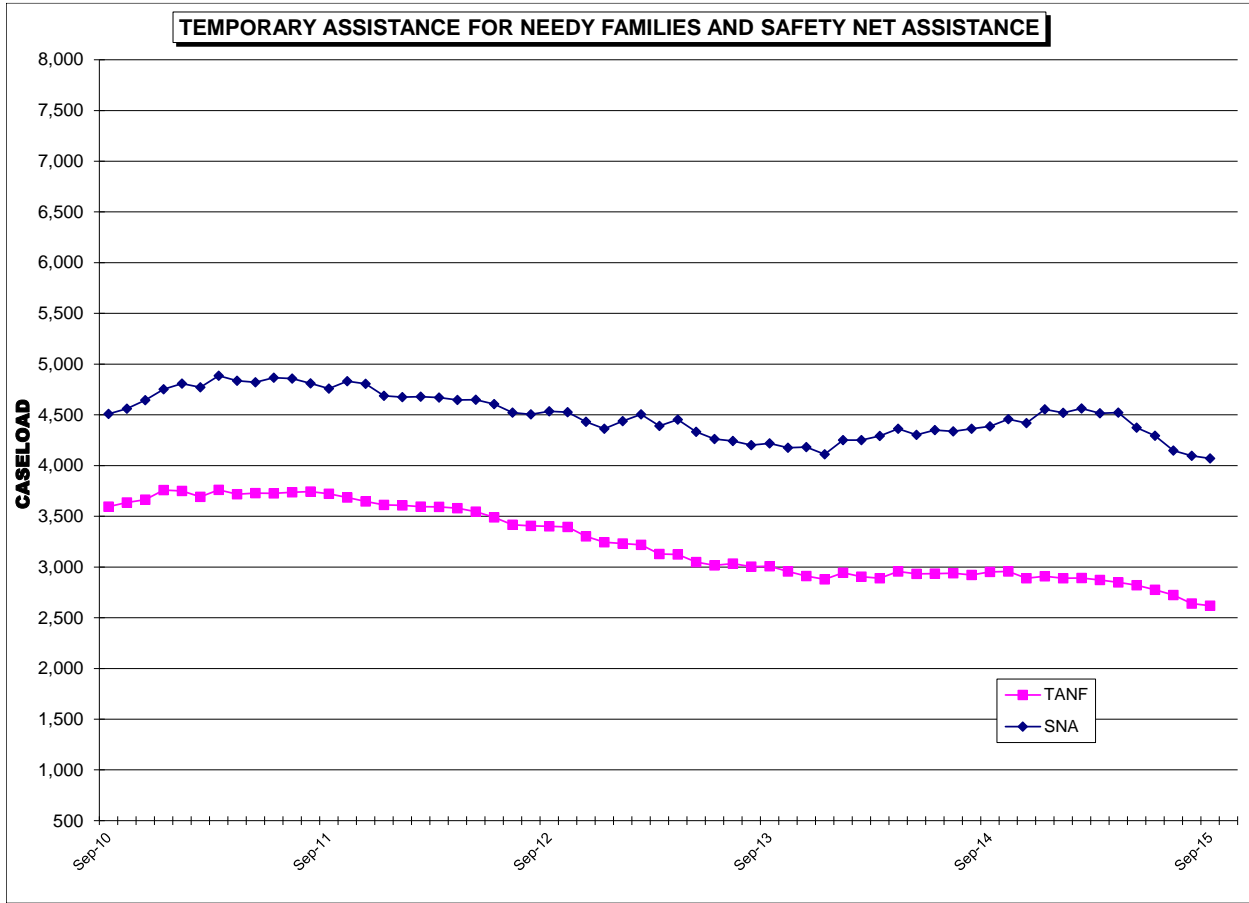
Note - As of October 1, 2015, 98.25% of all individuals with Health Insurance coverage are enrolled in a Empire Health Insurance plan.

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 October 1, 2014, 98.02% of all individuals with Health Insurance coverage are enrolled in a Empire Health Insurance plan.



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

September Inmate Population

	Sep-13	Sep-14	Sep-15
County Population	1,185	1,102	1,120
State-Ready Population	14	9	14
Federal Population	48	34	32
Parole Violators	49	47	56
TOTAL	1,296	1,192	1,222

Chart reflects the average inmate population for the given month.



KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates			
Month	2013	2014	2015
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	1,093
May	1,207	1,180	1,064
June	1,195	1,113	1,042
July	1,173	1,083	1,059
August	1,163	1,084	1,091
September	1,185	1,102	1,120
October	1,185	1,168	
November	1,138	1,172	
December	1,078	1,103	
Year-to-Date County Average	1,188	1,133	1,094
Year-end County Average	1,174	1,137	-
Federal Inmate Population			
Month	2013	2014	2015
January	82	37	40
February	88	38	40
March	85	39	37
April	69	43	41
May	69	42	36
June	76	42	33
July	56	44	33
August	42	37	33
September	48	34	32
October	40	36	
November	40	33	
December	37	33	
Year-to-Date Federal Average	68	40	36
Year-end Federal Average	61	38	-



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period August 2015

Expense	2015 Budget	August	
		Aug-15	August-2015 YTD
Salary	9,678,100	759,534	6,076,270
Fringe Benefits	8,911,300	678,744	5,429,954
General and Administrative Expenses	8,655,300	746,297	5,970,374
Bond Principal	1,455,000	121,250	970,000
Expense Total	28,699,700	2,305,825	18,446,598
Revenue			
Net Retained Commission	20,025,000	1,611,994	12,895,952
Other income	1,584,100	196,965	1,575,718
Revenue Total	21,609,100	1,808,959	14,471,670
Net Profit	(7,090,600)	(496,866)	(3,974,928)

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.

Note: At the time of production of this Report, the information necessary to update KPI Report Number 8 was not available and thus is not included in this Report. Upon receipt of the required information, an addendum to this report will be posted on the County's website. This graphic and figures is from the August 2015 Report.



KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of October 1, 2015 with respect to grievances filed for the 2016/2017 tax year. There were 175,626 grievances filed, broken down as follows:

Class	Number of Grievances
Class I Properties	153,768
Class II Properties	5,688
Class III Properties	527
Class IV Properties	15,643
Total	175,626

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

ARC is continuing its Class 1 Condominium settlement conference program in conjunction with the County Attorney's office and settling many outstanding Condominium filings.

As of October 1, 2015, the total number of validated offers extended to Class I Property owners was 119,823 of which 105,107 were to representatives of Class I Property owners and 14,716 were to Class I Property owners representing themselves. Of the 105,107 offers cited above, to date 76,110 have been accepted; 3,351 have been rejected and the remainder of 25,646 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 improves the swiftness of case dispositions.



KPI REPORT 10: Sworn Separations

Police Department September 2015 Sworn Separations		
UNION	ACTUAL HC	PENDING HC
PBA	52	14
SOA	13	2
TOTAL PDD	65	16
PBA	22	14
DAI	16	6
SOA	17	3
TOTAL PDH	55	23
TOTAL SEPARATIONS	120	39

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

Month	# of Documents Verified	Total Revenue
January	0	\$0
February	0	\$0
March	7,999	\$599,925
April	10,467	\$785,025
May	10,055	\$754,125
June	11,323	\$849,225
July	12,484	\$936,300
August	11,520	\$864,000
September	11,332	\$849,900
October	0	\$0
November	0	\$0
December	0	\$0
Totals	75,180	\$5,638,500
Year-to-Date County Average	10,740	\$805,500

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.