

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending April 30, 2014**

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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  
May 21, 2014**

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# TABLE OF CONTENTS

## **Executive Summary**

Overview	1
Narrative/Operating Results	5
Variances & Explanations: April Monthly Projection vs. 2014 Adopted Budget	8

## **Fund and Department Detail**

Major Funds Summary and Detail	11
Department Detail	18
Selected Salary and Fringe Benefit Detail	56

## **Smart Government Initiatives**

Police Department	64
Sheriff/Correctional Center	65

## **Key Performance Indicators**

Full-Time & Contract Employee Staffing	67
Full-Time Staffing by Grant	70
Full-Time Staffing by Union	71
Overtime Hours	72
Health Insurance Statistics	73
DSS Caseload Graphs	74
Correctional Center Inmate Population	75
Nassau Regional Off-Track Betting Corporation	77
Tax Certiorari Report	78
Sworn Separations	79



## **EXECUTIVE SUMMARY**





## OVERVIEW

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

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

The County continues to be successful in its workforce reduction efforts. The fulltime headcount for the major funds at the end of April 2014 was 7,174 positions compared to 7,861 at the end of December 2011, representing a reduction of 687 positions.

The projections in the tables that follow in this report are based on the headcount at the end of April 2014. We are assuming that there will be attrition savings of \$764,586, excluding uniformed members of the Police Department. The attrition savings are reflected in the Budget Department as a placeholder and will be allocated in subsequent months as the savings are recorded in each department. The Salary projections include the passage of Labor Agreements on April 7, 2014, by the Nassau County Legislature and approved by NIFA on May 3, 2014.

The County successfully obtained New York State legislation authorizing 56 speed camera zones (one for each school district). The County Legislature approved a contract amendment with American Traffic Solutions on May 19, 2014. Rollout is expected to begin July 2014. The current April projection includes \$14.2 million of net revenues associated with this new program.

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

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

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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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The chilling winter weather also affected the economy as home sales declined by 2% and auto sales declined by 5%. Most economists attributed the recent stretch of poor retail sales and slow job growth to the cold temperatures and snowstorms. To account for the winter slowdown, the County has decreased its 2014 year-end sales tax projection by \$17 million to reflect the impact of weak sales in the first quarter. Recent sales tax checks indicate a bit of a rebound, when factored with remaining projected growth of 4.0% the County would need an additional \$14.7 million to achieve budget. The 4.0% sales tax growth for the remainder of the year is conservative considering it is below the 6.3% growth the County achieved in 2013.

On a more positive note, the United States Department of Commerce reported that retail sales recorded their largest gain in 1-1/2 years in March, which is the latest sign that the economy is emerging from its weather-induced slumber and is on track to accelerate in the second quarter. The rise in retail sales in March was the biggest upsurge since September 2012, as receipts rose in nearly all categories.

Prior to the corrective actions, the County is projecting a surplus of \$2.1 million in the major funds due to several factors: \$14.2 million in newly projected net speed camera revenue, \$14 million lower than anticipated prior year contractual obligations, \$10.7 million lower than anticipated debt service costs, \$6.5 million due to lower than budgeted health insurance, \$4.5 million in lower than anticipated Early Intervention and Preschool costs, and \$4.6 million due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. In addition, there are various positive variances which are approximately \$5 million in total. These favorable variances were offset by \$24.4 million of increased salary and wages due to contractual increases and overtime countered by unfilled vacancies, \$17 million lower than budgeted sales tax revenues, and \$15.5 million in lower Federal and State aid due to lower inmate population and TANF and Early Intervention & Preschool caseloads. After the corrective actions the projected results are:

Surplus Prior to Corrective Actions (\$'s in millions)	\$	2.1
Police Long-Term Disability Retirement Savings	\$	0.3
Correction Officers Long-Term Disability Retirement Savings	\$	0.9
<b>Surplus After Corrective Actions</b>	<b>\$</b>	<b>3.3</b>



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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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A positive that the County has not factored into this report may be achieved due to Superstorm Sandy expense accruals that may ultimately be reversed. The New York State Action Plan, which seeks federal authorization for the allowable uses of CDBG-DR funds, contains a provision to use these funds to cover the non-federal match (see page 60 of the link (<http://www.ny.gov/assets/documents/CDBGActionPlan.pdf>)). Additionally, in recent weeks, there have been several press releases from the Governor's office that sources of funds have been identified to cover the non-federal share. This would reverse 2012 and 2013 reserves accrued for local share for respective year-end financials which total approximately \$16 million, as well as alleviate the need for reserves in 2014. The April projection does not include any anticipated Superstorm Sandy related costs as they are segregated into an established FEMA Fund.

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# FISCAL 2014 MONTHLY FINANCIAL REPORT

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### EXPENDITURE RESULTS

#### Salaries, Wages & Fees

Projected Salaries Expense in Fiscal Year 2014 for the five major funds is \$833.9 million, which is \$24.4 million greater than the 2014 Adopted Budget. This projected variance is primarily being driven by the increase in costs to include the passage of Labor Agreements on April 7, 2014, by Nassau county Legislature and approved by NIFA on May 3, 2014 for the County's three police unions and the CSEA as well as higher projected overtime costs.

#### Headcount

The full-time headcount for the major funds as of April 30, 2014 was 7,174 positions, which represents 78 fewer employees than year-end 2013. The headcount reductions represent a decrease of over 22% when compared to the number of positions in the 2009 Adopted Budget.

#### Overtime

Through April 30, 2014, the Police Department incurred approximately \$13.4 million in overtime expense. OMB is projecting that the Police Department will end 2014 with \$65.0 million in overtime expense. Through April 30, 2014, the Sheriff/Correctional Center incurred approximately \$3.8 million in overtime expense. The projection for the year assumes that the department will be slightly higher than budget.

#### Fringe Benefits

The 2014 Adopted Budget for Employee Benefits provided for the five major funds is \$508.4 million. This includes a variety of expenses, the largest of which are employee and retiree health insurance, pensions and the County's portion of the FICA payroll tax. Including Workers Compensation, Employee Benefits for 2014 are projected to be \$501.9 million, a \$6.5 million savings from the 2014 Adopted Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases and vacancies through March (Approximately 2.2% vs budgeted 3.7%). This savings was offset by an increase in payroll associated taxes. 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.



### **General Expenses**

OMB projects General Expenses to be \$34.8 million, a \$1.5 million deficit when compared with the 2014 Adopted Budget amount of \$33.3 million. The deficit is attributable to higher than anticipated snow removal and related road maintenance costs.

### **Contractual Services**

OMB projects Contractual Services to be \$241.5 million, a deficit of \$4.2 million when compared with the 2014 Adopted Budget amount of \$237.2 million. The deficit is attributable to funding contractual services for the new Speed Camera Program.

### **Interest & Principal**

OMB projects Debt Service Expenses to be \$157.0 million, a \$10.7 million surplus when compared with the 2014 Adopted Budget amount of \$167.7 million. The surplus is attributable to delayed borrowings at lower than planned borrowing amounts and lower interest rates.

### **Early Intervention/Special Education**

OMB projects Early Intervention/Special Education Expenses to be \$135.0 million, a \$4.5 million surplus when compared with the 2014 Adopted Budget amount of \$139.5 million. The surplus is primarily attributable to lower projected Preschool expenses.

### **Recipient Grants**

OMB projects Recipient Grants to be \$60.6 million, a \$3.5 million surplus when compared with the 2014 Adopted Budget amount of \$64.1 million. The surplus is primarily attributable to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption Programs.

### **Purchased Services**

OMB projects Purchased Services to be \$65.0 million, a \$3.7 million deficit when compared with the 2014 Adopted Budget amount of \$61.2 million. The deficit is primarily attributable to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification.



### REVENUE RESULTS

#### Fines & Forfeits

OMB projects Fines & Forfeits to be \$18.6 million higher than the \$67.9 million in the 2014 Adopted Budget, primarily due to the anticipated installation of speed cameras in school zones slated for July 2014 rollout.

#### Rents & Recoveries

OMB projects Rents & Recoveries to be \$14.0 million higher than the \$22.4 million in the 2014 Adopted Budget, primarily due to the anticipated recovery of unused prior year appropriations of Foster Care expenses in connection with the People in need of Supervision (PINS), Juvenile Delinquency, and Preschool and Early Intervention programs.

#### Federal Aid

OMB projects Federal Aid to be \$7.4 million lower than the \$147.1 million in the 2014 Adopted Budget, primarily due to lower than anticipated reimbursements because of lower than projected expenses in the Department of Social Services and lower reimbursements at the County's Correctional facility in connection with inpatient medical costs and a lower Federal inmate population.

#### State Aid

OMB projects State Aid to be \$8.2 million lower than the \$220.6 million in the 2014 Adopted Budget, primarily due to lower than anticipated expenses eligible for reimbursement as well as a NYS prior period Preschool reimbursement adjustment in the Health Department, and the elimination of funding in connection with Title IV-D in the Correctional Center.

#### Sales Tax

OMB projects Sales Tax to be \$17.0 million lower than the \$1.165 billion in the 2014 Adopted Budget, primarily due to extreme weather conditions impacting collections during the first quarter.

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## Expense Variance Explanations - 2014 Adopted Budget

OBJECT AND NAME	2014 Adopted Budget	April Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	809,531,333	833,898,732	(24,367,399)	A deficit is projected primarily due to costs associated with approved labor agreements with the County's three police unions and the CSEA as well as higher projected overtime costs.
AB - FRINGE BENEFITS	480,418,472	473,903,901	6,514,571	A surplus is projected primarily due to lower than budgeted Health Insurance premium than assumed in the budget (Appx 2.2% vs budgeted 3.7%), vacancies and lower projected unemployment insurance costs offset by an increase in payroll associated taxes.
AC - WORKERS COMPENSATION	28,022,281	28,022,281	0	
BB - EQUIPMENT	1,788,495	1,788,495	0	
DD - GENERAL EXPENSES	33,299,079	34,824,079	(1,525,000)	A deficit is projected due to higher than budgeted snow removal and the impending road maintenance costs.
DE - CONTRACTUAL SERVICES	237,247,536	241,519,096	(4,271,560)	A deficit is projected primarily due to costs associated with the implementation of the Speed Camera initiative.
DF - UTILITY COSTS	39,563,757	39,563,757	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	98,451,669	94,284,821	4,166,848	A surplus is projected due to delayed and reduced borrowings and lower interest rates.
GA - LOCAL GOVT ASST PROGRAM	69,572,689	68,572,689	1,000,000	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be lower than the Adopted Budget, this expense is also expected to be proportionately less than budget.
GG - PRINCIPAL	69,234,999	62,690,000	6,544,999	A surplus is projected due to delayed and reduced borrowings and lower interest rates.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	325,097,477	314,541,852	10,555,625	A surplus is projected primarily due lower and delayed borrowing amounts. This amount is offset by Debt Service Chargeback Revenue.
HF - INTER-DEPARTMENTAL CHARGES	92,378,008	92,378,008	0	
HH - INTERFD CHGS - INTERFUND CHARGES	20,316,649	20,316,649	0	
MM - MASS TRANSPORTATION	43,575,746	43,175,746	400,000	A surplus is projected to offset road maintenance expenses.
NA - NCIFA EXPENDITURES	1,960,000	1,960,000	0	
OO - OTHER EXPENSE	264,129,711	262,056,111	2,073,600	A surplus is projected due to the following: contingency reserve in PDD is being used to fund overtime expense; building consolidation offset by higher loan expenses.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	135,000,000	4,500,000	A surplus is projected due to a lower than anticipated number of caseloads.
SS - RECIPIENT GRANTS	64,100,000	60,643,433	3,456,567	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption programs.
TT - PURCHASED SERVICES	61,247,021	64,973,125	(3,726,104)	A shortfall is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification.
WW - EMERGENCY VENDOR PAYMENTS	56,595,000	55,455,000	1,140,000	A surplus is projected primarily due to a lower client related expenses under the TANF and Safety Net ( SN ) programs.
XX - MEDICAID	253,257,500	248,701,960	4,555,540	A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.
	<b>3,207,287,422</b>	<b>3,196,269,735</b>	<b>11,017,687</b>	

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## Revenue Variance Explanations - 2014 Adopted Budget

OBJECT AND NAME	2014 Adopted Budget	April Projections	Variance	Explanations
AA - FUND BALANCE	10,000,000	10,000,000	0	
BA - INT PENALTY ON TAX	29,100,000	29,100,000	0	
BC - PERMITS & LICENSES	13,483,587	13,483,587	0	
BD - FINES & FORFEITS	67,901,789	86,550,989	18,649,200	A surplus is projected primarily due to the implementation of the Speed Camera initiative.
BE - INVEST INCOME	2,118,700	2,118,700	0	
BF - RENTS & RECOVERIES	22,368,636	36,442,926	14,074,290	A surplus is projected primarily due to the recovery of prior year appropriations of unused Foster Care expenses in connection with the People in Need of Supervision (PINS) and Juvenile Delinquency, and Preschool and Early Intervention programs.
BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	0	
BH - DEPT REVENUES	165,798,625	166,715,590	916,965	A surplus is projected due to higher prior period Medicaid reimbursements offset by a delay in the Tow Truck Franchise contract.
BI - CAP BACKCHARGES	100,000	0	(100,000)	Budgeted Chargebacks are being paid directly from the Capital Fund.
BJ - INTERDEPT REVENUES	92,378,008	92,378,008	0	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	9,424,089	0	
BQ - CAPITAL RESOURCES FOR DEBT	7,185,600	8,112,000	926,400	
BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	0	0	
BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	314,541,852	(10,555,625)	The projected shortfall reflects a lower debt service chargebacks. This amount is offset by Debt Service Chargeback Expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	77,487,910	77,168,650	(319,260)	
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,061,668	139,674,180	(7,387,488)	A shortfall is projected primarily due to lower salary expense reimbursements and TANF program caseloads in Social Services; the termination by NYS of a program which reimbursed Inpatient Medical Costs for Inmates at the Correctional Center and a lower than anticipated Federal Inmate population.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	220,569,773	212,406,442	(8,163,331)	A deficit is projected due to lower reimbursable expenditures in relation to caseloads in the Health department and the elimination of funding in connection with Title IV-D, which reimbursed the Sheriff's Department for personnel engaged in enforcing child support mandates.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	1,055,930,055	(17,000,000)	Lower sales tax collections are projected due in large part to the extreme weather conditions experienced during the first quarter.
TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	92,933,278	0	
TL - PROPERTY TAX	807,049,409	807,049,409	0	
TO - OTB 5% TAX	2,999,078	2,999,078	0	
TX - SPECIAL TAXES - SPECIAL TAXES	30,101,000	30,101,000	0	
	<b>3,207,287,422</b>	<b>3,198,328,573</b>	<b>(8,958,849)</b>	

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# FISCAL 2014 MONTHLY FINANCIAL REPORT

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**FUND AND  
DEPARTMENT DETAIL**



# FISCAL 2014 MONTHLY FINANCIAL REPORT



MAJOR FUNDS					
E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	809,531,333	260,310,274	833,898,732	(24,367,399)
	AB - FRINGE BENEFITS	480,418,472	232,291,982	473,903,901	6,514,571
	AC - WORKERS COMPENSATION	28,022,281	4,616,703	28,022,281	0
	BB - EQUIPMENT	1,788,495	219,144	1,788,495	0
	DD - GENERAL EXPENSES	33,299,079	14,994,536	34,824,079	(1,525,000)
	DE - CONTRACTUAL SERVICES	237,247,536	170,846,763	241,519,096	(4,271,560)
	DF - UTILITY COSTS	39,563,757	17,319,109	39,563,757	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	98,451,669	41,661,217	94,284,821	4,166,848
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	(19,185,329)	68,572,689	1,000,000
	GG - PRINCIPAL	69,234,999	17,315,000	62,690,000	6,544,999
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,316,649	2,876,854	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	MM - MASS TRANSPORTATION	43,575,746	811,758	43,175,746	400,000
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	264,129,711	16,123,506	262,056,111	2,073,600
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	91,202,674	135,000,000	4,500,000
	SS - RECIPIENT GRANTS	64,100,000	18,647,946	60,643,433	3,456,567
	TT - PURCHASED SERVICES	61,247,021	36,595,165	64,973,125	(3,726,104)
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	26,872,510	55,455,000	1,140,000
	XX - MEDICAID	253,257,500	83,958,491	248,701,960	4,555,540
<b>Expenses excluding Interdepartmental Transfers</b>		<b>2,789,811,937</b>	<b>1,032,461,653</b>	<b>2,789,349,875</b>	<b>462,062</b>
	<b>Interdepartmental Transfers</b>	<b>417,475,485</b>	<b>(6,588,601)</b>	<b>406,919,860</b>	<b>10,555,625</b>
<b>Total Expenses Including Interdepartmental Transfers</b>		<b>3,207,287,422</b>	<b>1,025,873,052</b>	<b>3,196,269,735</b>	<b>11,017,687</b>
REV	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	15,492,965	29,100,000	0
	BC - PERMITS & LICENSES	13,483,587	4,775,649	13,483,587	0
	BD - FINES & FORFEITS	67,901,789	17,579,128	86,550,989	18,649,200
	BE - INVEST INCOME	2,118,700	441,733	2,118,700	0
	BF - RENTS & RECOVERIES	22,368,636	5,415,887	36,442,926	14,074,290
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	680,228	11,198,740	0
	BH - DEPT REVENUES	165,798,625	27,854,974	166,715,590	916,965
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	5,804,427	9,424,089	0
	BQ - CAPITAL RESOURCES FOR DEBT	7,185,600	0	8,112,000	926,400
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	0	0	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	77,487,910	(855,577)	77,168,650	(319,260)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,061,668	30,185,350	139,674,180	(7,387,488)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	220,569,773	46,900,474	212,406,442	(8,163,331)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	158,552,803	1,055,930,055	(17,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	13,444,676	92,933,278	0
	TL - PROPERTY TAX	807,049,409	50,799	807,049,409	0
	TO - OTB 5% TAX	2,999,078	343,791	2,999,078	0
	TX - SPECIAL TAXES - SPECIAL TAXES	30,101,000	6,847,169	30,101,000	0
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,789,811,937</b>	<b>333,514,477</b>	<b>2,791,408,713</b>	<b>1,596,776</b>
	<b>Interdepartmental Transfers</b>	<b>417,475,485</b>	<b>(6,588,601)</b>	<b>406,919,860</b>	<b>(10,555,625)</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,207,287,422</b>	<b>326,925,876</b>	<b>3,198,328,573</b>	<b>(8,958,849)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>2,058,838</b>	

# FISCAL 2014 MONTHLY FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	362,099,638	123,652,832	363,253,784	(1,154,146)
	AB - FRINGE BENEFITS	231,600,136	96,088,212	228,847,662	2,752,474
	AC - WORKERS COMPENSATION	17,250,236	2,043,152	17,250,236	0
	BB - EQUIPMENT	1,184,377	154,121	1,184,377	0
	DD - GENERAL EXPENSES	24,039,746	12,202,909	25,439,746	(1,400,000)
	DE - CONTRACTUAL SERVICES	219,216,136	163,987,720	223,612,696	(4,396,560)
	DF - UTILITY COSTS	35,576,993	16,074,495	35,576,993	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	(19,185,329)	68,572,689	1,000,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	0	297,367,854	10,831,271
	HF - INTER-DEPARTMENTAL CHARGES	44,356,536	(4,654,566)	44,356,536	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,316,649	2,876,854	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	MM - MASS TRANSPORTATION	43,575,746	811,758	43,175,746	400,000
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	60,471,085	16,337,998	59,471,085	1,000,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	91,202,674	135,000,000	4,500,000
	SS - RECIPIENT GRANTS	64,100,000	18,647,946	60,643,433	3,456,567
	TT - PURCHASED SERVICES	61,247,021	36,595,165	64,973,125	(3,726,104)
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	26,872,510	55,455,000	1,140,000
	XX - MEDICAID	253,257,500	83,958,491	248,701,960	4,555,540
<b>EXP Total</b>		<b>2,032,118,613</b>	<b>682,650,292</b>	<b>2,013,159,571</b>	<b>18,959,042</b>
REV	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	15,492,965	29,100,000	0
	BC - PERMITS & LICENSES	9,755,087	3,315,174	9,755,087	0
	BD - FINES & FORFEITS	65,151,789	17,066,753	83,800,989	18,649,200
	BE - INVEST INCOME	1,830,000	415,524	1,830,000	0
	BF - RENTS & RECOVERIES	22,302,496	5,384,549	36,355,966	14,053,470
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	680,228	11,198,740	0
	BH - DEPT REVENUES	128,857,525	19,524,215	130,774,490	1,916,965
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	81,949,529	(5,665,845)	81,949,529	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	5,804,427	9,424,089	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	46,207,674	(854,830)	46,207,674	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,833,760	27,774,956	133,657,261	(7,176,499)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	219,835,773	46,796,618	211,672,442	(8,163,331)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	158,552,803	1,055,930,055	(17,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	13,444,676	92,933,278	0
	TL - PROPERTY TAX	80,509,740	50,799	80,509,740	0
	TO - OTB 5% TAX	2,999,078	343,791	2,999,078	0
	TX - SPECIAL TAXES - SPECIAL TAXES	6,200,000	1,488,556	6,200,000	0
<b>REV Total</b>		<b>2,032,118,613</b>	<b>309,615,360</b>	<b>2,034,298,418</b>	<b>2,179,805</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>21,138,847</b>	

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## DEBT SERVICE FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	FF - INTEREST	98,451,669	41,661,217	94,284,821	4,166,848
	GG - PRINCIPAL	69,234,999	17,315,000	62,690,000	6,544,999
	OO - OTHER EXPENSE	200,658,626	(304,919)	201,585,026	(926,400)
<b>EXP Total</b>		<b>368,345,294</b>	<b>58,671,298</b>	<b>358,559,847</b>	<b>9,785,447</b>
REV	BE - INVEST INCOME	0	20,139	0	0
	BQ - CAPITAL RESOURCES FOR DEBT	7,185,600	0	8,112,000	926,400
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	0	314,541,852	(10,555,625)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	30,898,909	0	30,953,676	54,767
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	2,395,775	4,952,319	(210,989)
<b>REV Total</b>		<b>368,345,294</b>	<b>2,415,914</b>	<b>358,559,847</b>	<b>(9,785,447)</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



FIRE COMMISSION FUND					
E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,196,409	3,357,340	10,631,323	(434,914)
	AB - FRINGE BENEFITS	5,041,677	2,449,222	4,795,333	246,344
	BB - EQUIPMENT	29,000	2,654	29,000	0
	DD - GENERAL EXPENSES	232,300	140,232	357,300	(125,000)
	DE - CONTRACTUAL SERVICES	5,611,500	4,420,188	5,486,500	125,000
	HD - DEBT SERVICE CHARGEBACKS	295,935	0	295,935	0
	HF - INTER-DEPARTMENTAL CHARGES	2,158,663	(347,994)	2,158,663	0
	HH - INTERFD CHGS - INTERFUND CHARGES	0	0	0	0
<b>EXP Total</b>		<b>23,565,484</b>	<b>10,021,642</b>	<b>23,754,054</b>	<b>(188,570)</b>
REV	BE - INVEST INCOME	0	16	0	0
	BF - RENTS & RECOVERIES	0	820	820	820
	BH - DEPT REVENUES	7,475,600	2,328,875	7,475,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	145,000	45,415	145,000	0
	TL - PROPERTY TAX	15,944,884	0	15,944,884	0
<b>REV Total</b>		<b>23,565,484</b>	<b>2,375,126</b>	<b>23,566,304</b>	<b>820</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>(187,750)</b>	

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

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	212,598,430	62,821,577	229,234,462	(16,636,032)
	AB - FRINGE BENEFITS	118,243,742	65,333,893	116,365,371	1,878,371
	AC - WORKERS COMPENSATION	6,941,232	1,769,468	6,941,232	0
	BB - EQUIPMENT	227,247	26,321	227,247	0
	DD - GENERAL EXPENSES	5,377,678	1,400,106	5,377,678	0
	DE - CONTRACTUAL SERVICES	1,040,500	41,940	1,040,500	0
	DF - UTILITY COSTS	1,354,564	393,777	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,239,666	0	2,239,666	0
	HF - INTER-DEPARTMENTAL CHARGES	21,241,297	(516,155)	21,241,297	0
	OO - OTHER EXPENSE	2,750,000	77,165	750,000	2,000,000
<b>EXP Total</b>		<b>372,014,356</b>	<b>131,348,092</b>	<b>384,772,017</b>	<b>(12,757,661)</b>
REV	BC - PERMITS & LICENSES	2,828,500	1,346,030	2,828,500	0
	BD - FINES & FORFEITS	2,750,000	512,375	2,750,000	0
	BE - INVEST INCOME	271,400	3,288	271,400	0
	BF - RENTS & RECOVERIES	0	17,414	20,000	20,000
	BH - DEPT REVENUES	3,883,000	622,476	2,883,000	(1,000,000)
	BJ - INTERDEPT REVENUES	554,189	0	554,189	0
	TL - PROPERTY TAX	361,727,267	0	361,727,267	0
<b>REV Total</b>		<b>372,014,356</b>	<b>2,501,583</b>	<b>371,034,356</b>	<b>(980,000)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>(13,737,661)</b>	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an increase in overtime expense, contractual salary increases and hiring of police officers partially offset by vacancies.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted Health Insurance premium than assumed in the budget (Appx 2.2% vs budgeted 3.7%) as well as vacancies.
	OO - OTHER EXPENSE	The contingency reserve is being used to fund higher than budgeted overtime expense.
REV	BH - DEPT REVENUES	A deficit is projected due to a delay in the Tow Truck Franchise contract.

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## POLICE HEADQUARTER FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	224,636,856	70,478,525	230,779,163	(6,142,307)
	AB - FRINGE BENEFITS	125,532,917	68,420,654	123,895,535	1,637,382
	AC - WORKERS COMPENSATION	3,830,813	804,084	3,830,813	0
	BB - EQUIPMENT	347,871	36,049	347,871	0
	DD - GENERAL EXPENSES	3,649,355	1,251,288	3,649,355	0
	DE - CONTRACTUAL SERVICES	11,379,400	2,396,915	11,379,400	0
	DF - UTILITY COSTS	2,632,200	850,837	2,632,200	0
	HD - DEBT SERVICE CHARGEBACKS	14,362,751	0	14,638,397	(275,646)
	HF - INTER-DEPARTMENTAL CHARGES	24,621,512	(1,069,886)	24,621,512	0
	OO - OTHER EXPENSE	250,000	13,262	250,000	0
<b>EXP Total</b>		<b>411,243,675</b>	<b>143,181,727</b>	<b>416,024,246</b>	<b>(4,780,571)</b>
REV	BC - PERMITS & LICENSES	900,000	114,445	900,000	0
	BE - INVEST INCOME	17,300	2,765	17,300	0
	BF - RENTS & RECOVERIES	66,140	13,105	66,140	0
	BH - DEPT REVENUES	25,582,500	5,379,408	25,582,500	0
	BJ - INTERDEPT REVENUES	9,874,290	(922,756)	9,874,290	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	381,327	(747)	7,300	(374,027)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,064,600	14,620	1,064,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	58,440	589,000	0
	TL - PROPERTY TAX	348,867,518	0	348,867,518	0
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	5,358,613	23,901,000	0
<b>REV Total</b>		<b>411,243,675</b>	<b>10,017,893</b>	<b>410,869,648</b>	<b>(374,027)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>(5,154,598)</b>	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an increase in overtime expense and contractual salary increases partially offset by vacancies.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted Health Insurance premium than assumed in the budget (Appx 2.2% vs budgeted 3.7%) as well as vacancies.
REV	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	A deficit is projected due to lower than budgeted grant fund reimbursement.



# FISCAL 2014 MONTHLY FINANCIAL REPORT



## SEWER & STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,874,761	6,740,373	20,533,442	(658,681)
	AB - FRINGE BENEFITS	12,465,958	5,606,293	12,239,224	226,734
	BB - EQUIPMENT	360,855	50	360,855	0
	DD - GENERAL EXPENSES	16,983,507	7,182,593	16,983,507	0
	DE - CONTRACTUAL SERVICES	28,539,600	21,945,610	28,539,600	0
	DF - UTILITY COSTS	11,000,000	4,489,119	11,000,000	0
	FF - INTEREST	7,479,116	0	7,479,116	0
	GG - PRINCIPAL	13,803,000	0	13,803,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	39,697,768	0	39,752,535	(54,767)
	OO - OTHER EXPENSE	27,462,077	0	27,462,077	0
<b>EXP Total</b>		<b>177,666,642</b>	<b>45,964,037</b>	<b>178,153,356</b>	<b>(486,714)</b>
REV	AA - FUND BALANCE	56,720,839	0	56,720,839	0
	BC - PERMITS & LICENSES	810,000	258,048	810,000	0
	BE - INVEST INCOME	220,000	35,758	220,000	0
	BF - RENTS & RECOVERIES	2,071,000	709,811	2,726,917	655,917
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	180,000	0
	BH - DEPT REVENUES	14,114,000	1,137,254	14,114,000	0
	BQ - CAPITAL RESOURCES FOR DEBT	300,000	0	300,000	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,999,409	719,012	100,999,409	0
<b>REV Total</b>		<b>177,666,642</b>	<b>2,859,882</b>	<b>178,322,559</b>	<b>655,917</b>

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# FISCAL 2014 MONTHLY FINANCIAL REPORT

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## AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	DD - GENERAL EXPENSES	100	100	100	0
	DE - CONTRACTUAL SERVICES	5,300	0	5,300	0
<b>EXP Total</b>		<b>5,400</b>	<b>100</b>	<b>5,400</b>	<b>0</b>

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# FISCAL 2014 MONTHLY FINANCIAL REPORT

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## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,137,456	788,293	2,207,180	(69,724)
	DD - GENERAL EXPENSES	33,033	24,185	33,033	0
	DE - CONTRACTUAL SERVICES	44,500	30,000	44,500	0
<b>EXP Total</b>		<b>2,214,989</b>	<b>842,478</b>	<b>2,284,713</b>	<b>(69,724)</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,414,467	3,298,647	9,286,584	127,883
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	208,587	303,900	0
	DE - CONTRACTUAL SERVICES	3,539,000	0	3,539,000	0
<b>EXP Total</b>		<b>13,262,367</b>	<b>3,507,234</b>	<b>13,134,484</b>	<b>127,883</b>
REV	BH - DEPT REVENUES	1,615,000	18,168	1,615,000	0
<b>REV Total</b>		<b>1,615,000</b>	<b>18,168</b>	<b>1,615,000</b>	<b>0</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2014 Adopted	Current	April	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	9,020,570	2,735,460	7,762,683	1,257,887
	BB - EQUIPMENT	15,000	0	15,000	0
	DD - GENERAL EXPENSES	494,100	194,603	494,100	0
	DE - CONTRACTUAL SERVICES	5,000,000	1,633,572	5,000,000	0
<b>EXP Total</b>		<b>14,529,670</b>	<b>4,563,635</b>	<b>13,271,783</b>	<b>1,257,887</b>
REV	BD - FINES & FORFEITS	592,500	61,650	592,500	0
	BF - RENTS & RECOVERIES	1,915,000	199,787	1,915,029	29
	BH - DEPT REVENUES	125,000	82,998	125,000	0
	BJ - INTERDEPT REVENUES	712,527	0	712,527	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	55,000	0	55,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	0	300,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	0	0	(75,000)
<b>REV Total</b>		<b>3,775,027</b>	<b>344,434</b>	<b>3,700,056</b>	<b>(74,971)</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>	<b>2014 Adopted Budget</b>	<b>Current Obligation</b>	<b>April Projections</b>	<b>Variance</b>
	AA - SALARIES, WAGES & FEES	5,009,430	(1,143,881)	4,934,714	74,716
	AB - FRINGE BENEFITS	27,558,580	(2,992,363)	27,558,580	0
	AC - WORKERS COMPENSATION	9,114,275	149,480	9,114,275	0
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	117,105	67,809	117,105	0
	DE - CONTRACTUAL SERVICES	2,916,766	1,421,598	2,916,766	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	(19,185,329)	68,572,689	1,000,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	0	297,367,854	10,831,271
	HF - INTER-DEPARTMENTAL CHARGES	5,149,385	(746,295)	5,149,385	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,306,649	2,876,854	20,306,649	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	35,447,168	5,060,425	35,447,168	0
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>498,356,172</b>	<b>(1,491,703)</b>	<b>486,450,185</b>	<b>11,905,987</b>
	<b>30 - FISCAL ANALYSIS</b>				
	AA - SALARIES, WAGES & FEES	(1,818,070)	0	(764,586)	(1,053,485)
	<b>30 - FISCAL ANALYSIS Total</b>	<b>(1,818,070)</b>	<b>0</b>	<b>(764,586)</b>	<b>(1,053,485)</b>
<b>EXP Total</b>		<b>496,538,102</b>	<b>(1,491,703)</b>	<b>485,685,600</b>	<b>10,852,502</b>
REV	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>				
	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BD - FINES & FORFEITS	1,190,000	492,542	1,190,000	0
	BF - RENTS & RECOVERIES	5,730,301	836,342	2,912,408	(2,817,893)
	BG - REVENUE OFFSET TO EXPENSE	10,898,740	610,803	10,898,740	0
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	55,936,740	0	55,936,740	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	5,804,427	9,424,089	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,676,274	0	38,676,274	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	0	92,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	769,700	609,647	769,700	0
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	158,552,803	1,055,930,055	(17,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	13,444,676	92,933,278	0
	TL - PROPERTY TAX	80,509,740	50,799	80,509,740	0
	TO - OTB 5% TAX	2,999,078	343,791	2,999,078	0
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>1,382,710,395</b>	<b>181,365,831</b>	<b>1,362,892,502</b>	<b>(19,817,893)</b>
<b>REV Total</b>		<b>1,382,710,395</b>	<b>181,365,831</b>	<b>1,362,892,502</b>	<b>(19,817,893)</b>

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

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,687,265	626,647	1,679,607	7,658
	BB - EQUIPMENT	2,400	56	2,400	0
	DD - GENERAL EXPENSES	15,400	5,597	15,400	0
<b>EXP Total</b>		<b>1,705,065</b>	<b>632,300</b>	<b>1,697,407</b>	<b>7,658</b>
REV	BC - PERMITS & LICENSES	3,565,000	1,506,790	3,565,000	0
	BD - FINES & FORFEITS	600,000	45,650	600,000	0
	BH - DEPT REVENUES	200	30	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	45,000	0
<b>REV Total</b>		<b>4,210,200</b>	<b>1,552,470</b>	<b>4,210,200</b>	<b>0</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,264,859	38,339,212	112,252,235	5,012,624
	AC - WORKERS COMPENSATION	5,907,268	1,460,215	5,907,268	0
	BB - EQUIPMENT	124,000	6,369	124,000	0
	DD - GENERAL EXPENSES	3,257,630	1,083,506	3,257,630	0
	DE - CONTRACTUAL SERVICES	16,280,989	8,929,368	16,280,989	0
	DF - UTILITY COSTS	3,373,883	44,163	3,373,883	0
<b>EXP Total</b>		<b>146,208,629</b>	<b>49,862,835</b>	<b>141,196,005</b>	<b>5,012,624</b>
REV	BD - FINES & FORFEITS	13,000	2,780	13,000	0
	BF - RENTS & RECOVERIES	0	17,522	17,522	17,522
	BG - REVENUE OFFSET TO EXPENSE	300,000	75,000	300,000	0
	BH - DEPT REVENUES	2,670,000	593,572	2,670,000	0
	BJ - INTERDEPT REVENUES	150,000	22,733	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	10,711,625	569,250	6,912,375	(3,799,250)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	250,000	(76,926)	(19,400)	(269,400)
<b>REV Total</b>		<b>14,094,625</b>	<b>1,203,930</b>	<b>10,043,497</b>	<b>(4,051,128)</b>

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



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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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### CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	544,569	1,733,129	(0)
	DD - GENERAL EXPENSES	80,000	36,361	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
<b>EXP Total</b>		<b>2,038,129</b>	<b>805,930</b>	<b>2,038,129</b>	<b>(0)</b>
REV	BF - RENTS & RECOVERIES	0	5,951	5,951	5,951
<b>REV Total</b>		<b>0</b>	<b>5,951</b>	<b>5,951</b>	<b>5,951</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,311,072	750,067	2,341,522	(30,450)
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,602,100	794,067	1,602,100	0
<b>EXP Total</b>		<b>3,914,172</b>	<b>1,544,133</b>	<b>3,944,622</b>	<b>(30,450)</b>
REV	BJ - INTERDEPT REVENUES	1,273,937	(70,165)	1,273,937	0
<b>REV Total</b>		<b>1,273,937</b>	<b>(70,165)</b>	<b>1,273,937</b>	<b>0</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## CL - COUNTY CLERK

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,169,609	1,758,884	5,278,553	(108,944)
	BB - EQUIPMENT	50,000	0	50,000	0
	DD - GENERAL EXPENSES	300,000	61,259	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	52,624	300,000	0
<b>EXP Total</b>		<b>5,819,609</b>	<b>1,872,768</b>	<b>5,928,553</b>	<b>(108,944)</b>
REV	BD - FINES & FORFEITS	100,000	21,850	100,000	0
	BF - RENTS & RECOVERIES	0	1,500	1,500	1,500
	BH - DEPT REVENUES	36,450,618	7,299,297	36,450,618	0
<b>REV Total</b>		<b>36,550,618</b>	<b>7,322,647</b>	<b>36,552,118</b>	<b>1,500</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,426,629	2,141,840	5,974,067	452,562
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	125,000	15,175	125,000	0
	DE - CONTRACTUAL SERVICES	623,500	(9,700)	623,500	0
<b>EXP Total</b>		<b>7,180,129</b>	<b>2,147,314</b>	<b>6,727,567</b>	<b>452,562</b>
REV	BF - RENTS & RECOVERIES	250,000	0	250,000	0
	BH - DEPT REVENUES	16,300	3,481	16,300	0
<b>REV Total</b>		<b>266,300</b>	<b>3,481</b>	<b>266,300</b>	<b>0</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,568,725	1,561,017	4,726,171	(157,446)
	DD - GENERAL EXPENSES	287,400	179,459	287,400	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
<b>EXP Total</b>		<b>4,866,125</b>	<b>1,740,476</b>	<b>5,023,571</b>	<b>(157,446)</b>
REV	BF - RENTS & RECOVERIES	138,000	80,735	115,360	(22,640)
	BH - DEPT REVENUES	325,000	155,869	325,000	0
<b>REV Total</b>		<b>463,000</b>	<b>236,604</b>	<b>440,360</b>	<b>(22,640)</b>

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# FISCAL 2014 MONTHLY FINANCIAL REPORT

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## CT - COURTS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AB - FRINGE BENEFITS	1,545,938	397,133	1,545,938	0
<b>EXP Total</b>		<b>1,545,938</b>	<b>397,133</b>	<b>1,545,938</b>	<b>0</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,507,290	0	1,507,290	0
<b>REV Total</b>		<b>1,507,290</b>	<b>0</b>	<b>1,507,290</b>	<b>0</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2014 Adopted	Current	April	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	29,054,886	10,648,677	29,675,800	(620,914)
	BB - EQUIPMENT	75,500	0	75,500	0
	DD - GENERAL EXPENSES	1,002,300	412,221	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,281,608	532,219	1,281,608	0
<b>EXP Total</b>		<b>31,414,294</b>	<b>11,593,118</b>	<b>32,035,208</b>	<b>(620,914)</b>
REV	BF - RENTS & RECOVERIES	0	174,388	174,388	174,388
	BH - DEPT REVENUES	12,000	9,634	12,000	0
	BJ - INTERDEPT REVENUES	372,327	0	372,327	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	275,000	0	275,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,600	0	30,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	62,800	0	62,800	0
<b>REV Total</b>		<b>752,727</b>	<b>184,021</b>	<b>927,115</b>	<b>174,388</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,529,299	4,197,904	14,706,506	(177,207)
	BB - EQUIPMENT	112,500	6,269	112,500	0
	DD - GENERAL EXPENSES	2,252,400	139,673	2,252,400	0
	DE - CONTRACTUAL SERVICES	725,082	0	725,082	0
<b>EXP Total</b>		<b>17,619,281</b>	<b>4,343,846</b>	<b>17,796,488</b>	<b>(177,207)</b>
REV	BF - RENTS & RECOVERIES	120,000	19,050	120,000	0
	BH - DEPT REVENUES	35,000	13,806	35,000	0
<b>REV Total</b>		<b>155,000</b>	<b>32,856</b>	<b>155,000</b>	<b>0</b>



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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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### EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	827,773	294,441	850,697	(22,924)
	DD - GENERAL EXPENSES	15,500	4,000	15,500	0
<b>EXP Total</b>		<b>843,273</b>	<b>298,441</b>	<b>866,197</b>	<b>(22,924)</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	778,663	(494,326)	778,663	0
<b>REV Total</b>		<b>778,663</b>	<b>(494,326)</b>	<b>778,663</b>	<b>0</b>

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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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### FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AB - FRINGE BENEFITS	202,495,618	98,683,442	199,743,144	2,752,474
<b>EXP Total</b>		<b>202,495,618</b>	<b>98,683,442</b>	<b>199,743,144</b>	<b>2,752,474</b>
REV	BF - RENTS & RECOVERIES	0	14,501	14,501	14,501
<b>REV Total</b>		<b>0</b>	<b>14,501</b>	<b>14,501</b>	<b>14,501</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,874,046	5,106,625	14,135,842	(261,796)
	BB - EQUIPMENT	53,000	10,091	53,000	0
	DD - GENERAL EXPENSES	1,431,050	223,019	1,431,050	0
	DE - CONTRACTUAL SERVICES	402,330	193,030	402,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,965,837	(709,290)	5,965,837	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	91,202,674	135,000,000	4,500,000
<b>EXP Total</b>		<b>166,226,263</b>	<b>101,026,150</b>	<b>161,988,059</b>	<b>4,238,204</b>
REV	BC - PERMITS & LICENSES	5,480,087	1,715,288	5,480,087	0
	BD - FINES & FORFEITS	150,000	52,350	150,000	0
	BF - RENTS & RECOVERIES	1,470,000	55,801	4,370,000	2,900,000
	BH - DEPT REVENUES	1,313,700	1,541,034	3,130,665	1,816,965
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	57,100	0	57,100	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	82,698,500	24,479,025	75,098,500	(7,600,000)
<b>REV Total</b>		<b>91,169,387</b>	<b>27,843,498</b>	<b>88,286,352</b>	<b>(2,883,035)</b>

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

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## HI - OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	748,800	268,920	813,935	(65,135)
	DD - GENERAL EXPENSES	2,000	2	2,000	0
	HF - INTER-DEPARTMENTAL CHARGES	137,868	(14,732)	137,868	0
<b>EXP Total</b>		<b>888,668</b>	<b>254,190</b>	<b>953,803</b>	<b>(65,135)</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	436,120	156,511	436,120	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,780	0	234,780	0
<b>REV Total</b>		<b>670,900</b>	<b>156,511</b>	<b>670,900</b>	<b>0</b>

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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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### HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	548,518	185,123	566,491	(17,973)
	DD - GENERAL EXPENSES	5,450	3,700	5,450	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
<b>EXP Total</b>		<b>564,968</b>	<b>188,823</b>	<b>582,941</b>	<b>(17,973)</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,500,889	2,118,372	4,867,603	633,286
	DD - GENERAL EXPENSES	701,898	232,995	701,898	0
	DE - CONTRACTUAL SERVICES	25,913,873	19,998,946	25,913,873	0
	HF - INTER-DEPARTMENTAL CHARGES	3,571,363	(396,647)	3,571,363	0
<b>EXP Total</b>		<b>35,688,023</b>	<b>21,953,666</b>	<b>35,054,737</b>	<b>633,286</b>
REV	BD - FINES & FORFEITS	40,000	6,281	40,000	0
	BF - RENTS & RECOVERIES	0	25,247	25,247	25,247
	BJ - INTERDEPT REVENUES	379,280	258,393	379,280	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,543,758	(1,197,070)	5,543,758	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,314,824	(1,299,045)	10,314,824	0
<b>REV Total</b>		<b>16,277,862</b>	<b>(2,206,194)</b>	<b>16,303,109</b>	<b>25,247</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2014 Adopted	Current	April	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	7,102,898	2,858,791	7,294,478	(191,580)
	DD - GENERAL EXPENSES	347,750	114,246	347,750	0
	DE - CONTRACTUAL SERVICES	10,411,816	3,293,014	10,411,816	0
	DF - UTILITY COSTS	3,868,318	1,507,496	3,868,318	0
<b>EXP Total</b>		<b>21,730,782</b>	<b>7,773,547</b>	<b>21,922,362</b>	<b>(191,580)</b>
REV	BH - DEPT REVENUES	40,000	56	40,000	0
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	4,956,265	(1,625,699)	4,956,265	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	289,294	(28,424)	289,294	0
<b>REV Total</b>		<b>5,385,559</b>	<b>(1,654,067)</b>	<b>5,285,559</b>	<b>(100,000)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BI - CAP BACKCHARGES	Budgeted chargebacks are being paid directly from the Capital Fund.

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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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### LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,248,334	1,802,362	5,489,766	758,568
	BB - EQUIPMENT	60,777	44,620	60,777	0
	DD - GENERAL EXPENSES	1,684,331	1,299,860	1,684,331	0
	DE - CONTRACTUAL SERVICES	1,104,700	905,000	1,069,700	35,000
<b>EXP Total</b>		<b>9,098,142</b>	<b>4,051,842</b>	<b>8,304,574</b>	<b>793,568</b>



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# FISCAL 2014 MONTHLY FINANCIAL REPORT

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## LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	315,000	93,005	288,122	26,878
	DD - GENERAL EXPENSES	5,700	2,500	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	237,575	407,900	0
<b>EXP Total</b>		<b>728,600</b>	<b>333,080</b>	<b>701,722</b>	<b>26,878</b>

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# FISCAL 2014 MONTHLY FINANCIAL REPORT

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## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	474,667	151,269	453,487	21,180
	DD - GENERAL EXPENSES	24,900	7,916	24,900	0
	DE - CONTRACTUAL SERVICES	31,000	2,400	31,000	0
<b>EXP Total</b>		<b>530,567</b>	<b>161,584</b>	<b>509,387</b>	<b>21,180</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,687,325	2,186,875	6,623,490	63,835
	BB - EQUIPMENT	45,900	1,074	45,900	0
	DD - GENERAL EXPENSES	643,017	364,367	643,017	0
	DE - CONTRACTUAL SERVICES	99,664	23,664	99,664	0
<b>EXP Total</b>		<b>7,475,906</b>	<b>2,575,980</b>	<b>7,412,071</b>	<b>63,835</b>
REV	BH - DEPT REVENUES	25,000	3,212	25,000	0
<b>REV Total</b>		<b>25,000</b>	<b>3,212</b>	<b>25,000</b>	<b>0</b>

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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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### PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	506,013	202,930	503,104	2,909
	DD - GENERAL EXPENSES	9,250	1,465	9,250	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
<b>EXP Total</b>		<b>522,563</b>	<b>204,395</b>	<b>519,654</b>	<b>2,909</b>
REV	BH - DEPT REVENUES	400,000	394,587	500,000	100,000
<b>REV Total</b>		<b>400,000</b>	<b>394,587</b>	<b>500,000</b>	<b>100,000</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## PB - PROBATION

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,751,515	5,637,247	16,454,199	297,316
	BB - EQUIPMENT	30,900	13,259	30,900	0
	DD - GENERAL EXPENSES	277,800	86,906	277,800	0
	DE - CONTRACTUAL SERVICES	653,325	21,181	653,325	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,535,544	(139,011)	1,535,544	0
<b>EXP Total</b>		<b>19,249,584</b>	<b>5,619,583</b>	<b>18,952,268</b>	<b>297,316</b>
REV	BH - DEPT REVENUES	1,780,000	532,986	1,780,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	42,651	42,651	26,651
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,857,877	1,024,090	4,857,877	0
<b>REV Total</b>		<b>6,653,877</b>	<b>1,599,728</b>	<b>6,680,528</b>	<b>26,651</b>

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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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### PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	739,354	242,161	715,453	23,901
	DD - GENERAL EXPENSES	38,600	10,341	38,600	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
<b>EXP Total</b>		<b>790,454</b>	<b>252,502</b>	<b>766,553</b>	<b>23,901</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,799,646	5,132,691	17,229,014	(1,429,368)
	BB - EQUIPMENT	456,500	10,520	456,500	0
	DD - GENERAL EXPENSES	1,704,700	984,181	1,704,700	0
	DE - CONTRACTUAL SERVICES	6,130,500	3,781,121	6,130,500	0
<b>EXP Total</b>		<b>24,091,346</b>	<b>9,908,513</b>	<b>25,520,714</b>	<b>(1,429,368)</b>
REV	BF - RENTS & RECOVERIES	1,577,300	573,851	1,621,518	44,218
	BH - DEPT REVENUES	19,515,342	3,946,592	19,515,342	0
	TX - SPECIAL TAXES - SPECIAL TAXES	2,925,000	545,908	2,925,000	0
<b>REV Total</b>		<b>24,017,642</b>	<b>5,066,352</b>	<b>24,061,860</b>	<b>44,218</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to a larger number of Seasonal employees working in the facilities and the impact from the approval of the new labor agreements.

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## PR - SHARED SERVICES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	877,769	330,120	899,573	(21,804)
	DD - GENERAL EXPENSES	17,500	6,311	17,500	0
	DE - CONTRACTUAL SERVICES	1,700	1,495	1,700	0
<b>EXP Total</b>		<b>896,969</b>	<b>337,926</b>	<b>918,773</b>	<b>(21,804)</b>
REV	BF - RENTS & RECOVERIES	200,000	6,874	200,000	0
	BH - DEPT REVENUES	528,500	4,550	528,500	0
<b>REV Total</b>		<b>728,500</b>	<b>11,424</b>	<b>728,500</b>	<b>0</b>



# FISCAL 2014 MONTHLY FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	27,757,713	13,407,592	32,576,776	(4,819,063)
	AC - WORKERS COMPENSATION	2,228,693	433,456	2,228,693	0
	BB - EQUIPMENT	93,000	47,404	93,000	0
	DD - GENERAL EXPENSES	5,580,800	4,925,475	6,980,800	(1,400,000)
	DE - CONTRACTUAL SERVICES	122,407,419	112,989,472	122,407,419	0
	DF - UTILITY COSTS	28,334,292	14,522,836	28,334,292	0
	HF - INTER-DEPARTMENTAL CHARGES	9,650,361	0	9,650,361	0
	MM - MASS TRANSPORTATION	43,575,746	811,758	43,175,746	400,000
	OO - OTHER EXPENSE	15,023,917	9,902,376	14,023,917	1,000,000
<b>EXP Total</b>		<b>254,651,941</b>	<b>157,040,369</b>	<b>259,471,004</b>	<b>(4,819,063)</b>
REV	BC - PERMITS & LICENSES	710,000	93,096	710,000	0
	BD - FINES & FORFEITS	10,000	0	0	(10,000)
	BF - RENTS & RECOVERIES	8,991,895	3,190,778	9,508,345	516,450
	BH - DEPT REVENUES	47,871,425	506,606	47,871,425	0
	BJ - INTERDEPT REVENUES	17,545,265	(4,251,107)	17,545,265	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	6,855,006	(863,906)	6,855,006	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,132,840	0	6,132,840	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	62,449,000	0	62,449,000	0
<b>REV Total</b>		<b>150,565,431</b>	<b>(1,324,533)</b>	<b>151,071,881</b>	<b>506,450</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an increase in overtime offset by vacancies.
	DD - GENERAL EXPENSES	A deficit is projected due to higher than anticipated snow removal and the impending road maintenance expenses.
	MM - MASS TRANSPORTATION	A surplus is projected to offset road maintenance expenses.
	OO - OTHER EXPENSE	A surplus is projected due to building consolidation.

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# FISCAL 2014 MONTHLY FINANCIAL REPORT

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## RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	879,484	235,645	791,546	87,938
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	8,032	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	1,380	125,000	0
<b>EXP Total</b>		<b>1,169,984</b>	<b>245,057</b>	<b>1,082,046</b>	<b>87,938</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	226,800	62,471	219,138	7,662
	DD - GENERAL EXPENSES	3,442	2,442	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
<b>EXP Total</b>		<b>242,742</b>	<b>64,913</b>	<b>235,080</b>	<b>7,662</b>
REV	BH - DEPT REVENUES	15,000	7,105	15,000	0
<b>REV Total</b>		<b>15,000</b>	<b>7,105</b>	<b>15,000</b>	<b>0</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,157,561	15,186,161	45,262,895	(1,105,334)
	BB - EQUIPMENT	24,000	4,231	24,000	0
	DD - GENERAL EXPENSES	883,150	376,891	883,150	0
	DE - CONTRACTUAL SERVICES	8,779,143	4,288,262	8,779,143	0
	HF - INTER-DEPARTMENTAL CHARGES	18,345,178	(2,648,592)	18,345,178	0
	SS - RECIPIENT GRANTS	64,100,000	18,647,946	60,643,433	3,456,567
	TT - PURCHASED SERVICES	61,247,021	36,595,165	64,973,125	(3,726,104)
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	26,872,510	55,455,000	1,140,000
	XX - MEDICAID	253,257,500	83,958,491	248,701,960	4,555,540
<b>EXP Total</b>		<b>507,388,553</b>	<b>183,281,066</b>	<b>503,067,884</b>	<b>4,320,669</b>
REV	BF - RENTS & RECOVERIES	1,900,000	138,025	15,050,000	13,150,000
	BH - DEPT REVENUES	14,974,440	3,654,690	14,974,440	0
	BJ - INTERDEPT REVENUES	277,029	0	277,029	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	116,791,754	28,698,939	113,387,854	(3,403,900)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,538,103	22,094,229	56,319,172	(218,931)
<b>REV Total</b>		<b>190,481,326</b>	<b>54,585,883</b>	<b>200,008,495</b>	<b>9,527,169</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	SS - RECIPIENT GRANTS	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoptions.
	TT - PURCHASED SERVICES	A shortfall is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification.
	WW - EMERGENCY VENDOR PAYMENTS	A surplus is projected primarily due to lower client related expenses under the TANF and Safety Net programs.
	XX - MEDICAID	A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.
REV	BF - RENTS & RECOVERIES	A surplus is projected primarily due to Foster Care blanket contracts related to the Room & Board programs for Children in Institutions (PINS) and Juvenile delinquency that were not fully utilized as a result of lower caseloads.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with fewer caseloads in the TANF program.

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,160,515	750,464	2,026,347	134,168
	BB - EQUIPMENT	11,000	8,887	11,000	0
	DD - GENERAL EXPENSES	337,050	228,628	337,050	0
	DE - CONTRACTUAL SERVICES	310,500	108,499	310,500	0
	OO - OTHER EXPENSE	10,000,000	1,375,198	10,000,000	0
<b>EXP Total</b>		<b>12,819,065</b>	<b>2,471,676</b>	<b>12,684,897</b>	<b>134,168</b>
REV	BA - INT PENALTY ON TAX	29,100,000	15,492,965	29,100,000	0
	BD - FINES & FORFEITS	10,000	12,718	10,000	0
	BE - INVEST INCOME	1,830,000	415,524	1,830,000	0
	BF - RENTS & RECOVERIES	10,000	36,583	46,583	36,583
	BH - DEPT REVENUES	525,000	135,942	525,000	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,275,000	942,648	3,275,000	0
<b>REV Total</b>		<b>34,750,000</b>	<b>17,036,380</b>	<b>34,786,583</b>	<b>36,583</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,019,815	1,017,724	2,982,460	37,355
	BB - EQUIPMENT	8,900	1,340	8,900	0
	DD - GENERAL EXPENSES	283,690	91,289	283,690	0
	DE - CONTRACTUAL SERVICES	11,451,521	5,328,000	15,883,081	(4,431,560)
<b>EXP Total</b>		<b>14,763,926</b>	<b>6,438,353</b>	<b>19,158,131</b>	<b>(4,394,205)</b>
REV	BD - FINES & FORFEITS	62,446,289	16,370,933	81,105,489	18,659,200
	BF - RENTS & RECOVERIES	0	7,614	7,614	7,614
<b>REV Total</b>		<b>62,446,289</b>	<b>16,378,547</b>	<b>81,113,103</b>	<b>18,666,814</b>

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

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	385,877	134,505	415,202	(29,325)
	DD - GENERAL EXPENSES	11,200	5,740	11,200	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	1,000	0	1,000	0
<b>EXP Total</b>		<b>398,777</b>	<b>140,246</b>	<b>428,102</b>	<b>(29,325)</b>
REV	BJ - INTERDEPT REVENUES	346,159	0	346,159	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,899	0	32,899	0
<b>REV Total</b>		<b>379,058</b>	<b>0</b>	<b>379,058</b>	<b>0</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## 2014 AA - SALARIES, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FC - FIRE COMMISSION	185,416	211,427	184,898	518
<b>FCF Total</b>		<b>185,416</b>	<b>211,427</b>	<b>184,898</b>	<b>518</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	69,150	69,144	69,150	0
	AS - ASSESSMENT DEPARTMENT	121,537	157,234	132,043	(10,506)
	AT - COUNTY ATTORNEY	140,973	225,261	225,261	(84,288)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,327,724	(2,167,398)	2,327,724	0
	CA - OFFICE OF CONSUMER AFFAIRS	4,061	75,911	55,586	(51,525)
	CC - NC SHERIFF/CORRECTIONAL CENTER	828,646	2,251,519	1,394,956	(566,310)
	CE - COUNTY EXECUTIVE	30,000	0	30,000	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	3,907	3,907	(3,907)
	CL - COUNTY CLERK	15,634	48,638	1,738	13,896
	CO - COUNTY COMPTROLLER	85,720	238,797	127,457	(41,737)
	CS - CIVIL SERVICE	0	77,052	77,052	(77,052)
	DA - DISTRICT ATTORNEY	527,263	521,124	465,215	62,048
	EL - BOARD OF ELECTIONS	184,240	162,278	184,240	0
	EM - EMERGENCY MANAGEMENT	2,855	4,935	4,935	(2,080)
	HE - HEALTH DEPARTMENT	114,647	304,932	173,053	(58,406)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	9,300	9,285	9,300	0
	HS - DEPARTMENT OF HUMAN SERVICES	177,643	217,153	83,240	94,403
	IT - INFORMATION TECHNOLOGY	238,846	260,696	240,346	(1,500)
	LE - COUNTY LEGISLATURE	105,537	110,568	138,772	(33,235)
	LR - OFFICE OF LABOR RELATIONS	0	6,491	6,491	(6,491)
	ME - MEDICAL EXAMINER	3,031	49,431	49,431	(46,400)
	PA - PUBLIC ADMINISTRATOR	33,410	39,814	29,256	4,154
	PB - PROBATION	127,041	302,486	101,660	25,381
	PE - DEPARTMENT OF HUMAN RESOURCES	7,554	7,554	7,554	0
	PK - PARKS, RECREATION AND MUSEUMS	167,796	261,798	263,853	(96,057)
	PR - SHARED SERVICES	0	24,157	5,005	(5,005)
	PW - PUBLIC WORKS DEPARTMENT	424,291	435,448	231,833	192,458
	RM - RECORDS MANAGEMENT	5,000	0	5,000	0
	SS - SOCIAL SERVICES	74,893	198,518	127,560	(52,667)
	TR - COUNTY TREASURER	32,442	41,238	41,238	(8,796)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,220	29,648	14,091	(1,871)
	VS - VETERANS SERVICES AGENCY	2,343	21,024	21,024	(18,681)
<b>GEN Total</b>		<b>5,873,797</b>	<b>3,988,644</b>	<b>6,647,971</b>	<b>(774,174)</b>
PDD	PD - POLICE DEPARTMENT	12,511,091	4,252,198	12,511,091	0
<b>PDD Total</b>		<b>12,511,091</b>	<b>4,252,198</b>	<b>12,511,091</b>	<b>0</b>
PDH	PD - POLICE DEPARTMENT	12,661,518	4,752,421	12,661,518	0
<b>PDH Total</b>		<b>12,661,518</b>	<b>4,752,421</b>	<b>12,661,518</b>	<b>0</b>
<b>Grand Total</b>		<b>31,231,822</b>	<b>13,204,690</b>	<b>32,005,478</b>	<b>(773,656)</b>



# FISCAL 2014 MONTHLY FINANCIAL REPORT



## 2014 AA - SALARIES, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2014 Adopted	Current	April	Variance
		Budget	Obligation	Projections	
FCF	FC - FIRE COMMISSION	1,941,500	489,008	2,117,502	(176,002)
<b>FCF Total</b>		<b>1,941,500</b>	<b>489,008</b>	<b>2,117,502</b>	<b>(176,002)</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	72	76	(76)
	AS - ASSESSMENT DEPARTMENT	0	821	862	(862)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	20,124	69,521	41,480
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	3,784,164	16,522,756	(369,400)
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	5,987	135,450	(35,450)
	CL - COUNTY CLERK	65,000	0	68,250	(3,250)
	CO - COUNTY COMPTROLLER	12,700	10,838	13,335	(635)
	CS - CIVIL SERVICE	20,900	849	21,945	(1,045)
	DA - DISTRICT ATTORNEY	925,000	301,076	1,051,365	(126,365)
	EL - BOARD OF ELECTIONS	34,500	1,329	35,442	(942)
	EM - EMERGENCY MANAGEMENT	12,900	17,485	12,627	273
	HE - HEALTH DEPARTMENT	274,600	39,071	288,912	(14,312)
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1	735	1,465
	IT - INFORMATION TECHNOLOGY	225,200	129,468	236,460	(11,260)
	LE - COUNTY LEGISLATURE	0	106	107	(107)
	ME - MEDICAL EXAMINER	35,286	26,412	61,444	(26,158)
	PA - PUBLIC ADMINISTRATOR	7,800	22	4,095	3,705
	PB - PROBATION	300,000	92,153	315,000	(15,000)
	PK - PARKS, RECREATION AND MUSEUMS	410,900	140,703	431,445	(20,545)
	PR - SHARED SERVICES	1,800	565	1,890	(90)
	PW - PUBLIC WORKS DEPARTMENT	2,485,101	2,676,645	5,508,387	(3,023,286)
	RM - RECORDS MANAGEMENT	4,100	5,843	6,135	(2,035)
	SS - SOCIAL SERVICES	1,206,625	424,752	1,429,706	(223,081)
	TR - COUNTY TREASURER	0	4,936	20,933	(20,933)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	3,232	42,000	28,000
<b>GEN Total</b>		<b>22,458,968</b>	<b>7,686,652</b>	<b>26,278,877</b>	<b>(3,819,909)</b>
PDD	PD - POLICE DEPARTMENT	25,000,000	6,275,447	34,340,000	(9,340,000)
<b>PDD Total</b>		<b>25,000,000</b>	<b>6,275,447</b>	<b>34,340,000</b>	<b>(9,340,000)</b>
PDH	PD - POLICE DEPARTMENT	25,000,000	7,142,849	30,660,000	(5,660,000)
<b>PDH Total</b>		<b>25,000,000</b>	<b>7,142,849</b>	<b>30,660,000</b>	<b>(5,660,000)</b>
<b>Grand Total</b>		<b>74,400,468</b>	<b>21,593,956</b>	<b>93,396,380</b>	<b>(18,995,912)</b>

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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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### 2014 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
PDD	FB - FRINGE BENEFIT	40,403,018	40,389,509	40,389,509	13,509
<b>PDD Total</b>		<b>40,403,018</b>	<b>40,389,509</b>	<b>40,389,509</b>	<b>13,509</b>
PDH	FB - FRINGE BENEFIT	33,628,609	33,624,793	33,624,793	3,816
<b>PDH Total</b>		<b>33,628,609</b>	<b>33,624,793</b>	<b>33,624,793</b>	<b>3,816</b>
<b>Grand Total</b>		<b>74,031,627</b>	<b>74,014,302</b>	<b>74,014,302</b>	<b>17,325</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 on prior year deferrals.

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## 2014 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,342,904	1,302,031	1,302,031	40,873
<b>FCF Total</b>		<b>1,342,904</b>	<b>1,302,031</b>	<b>1,302,031</b>	<b>40,873</b>
GEN	FB - FRINGE BENEFIT	48,108,943	48,644,505	48,644,505	(535,562)
<b>GEN Total</b>		<b>48,108,943</b>	<b>48,644,505</b>	<b>48,644,505</b>	<b>(535,562)</b>
PDD	FB - FRINGE BENEFIT	1,575,096	1,573,819	1,573,819	1,277
<b>PDD Total</b>		<b>1,575,096</b>	<b>1,573,819</b>	<b>1,573,819</b>	<b>1,277</b>
PDH	FB - FRINGE BENEFIT	7,832,800	7,825,931	7,825,931	6,869
<b>PDH Total</b>		<b>7,832,800</b>	<b>7,825,931</b>	<b>7,825,931</b>	<b>6,869</b>
<b>Grand Total</b>		<b>58,859,743</b>	<b>59,346,287</b>	<b>59,346,286</b>	<b>(486,543)</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 on prior year deferrals.

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## 2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,698,491	521,384	1,568,440	130,051
<b>FCF Total</b>		<b>1,698,491</b>	<b>521,384</b>	<b>1,568,440</b>	<b>130,051</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	409	0	0
	CT - COURTS	37,183	9,943	37,183	0
	FB - FRINGE BENEFIT	69,880,744	22,247,009	66,508,337	3,372,407
<b>GEN Total</b>		<b>69,917,927</b>	<b>22,257,361</b>	<b>66,545,520</b>	<b>3,372,407</b>
PDD	FB - FRINGE BENEFIT	32,170,926	9,661,180	30,318,626	1,852,300
<b>PDD Total</b>		<b>32,170,926</b>	<b>9,661,180</b>	<b>30,318,626</b>	<b>1,852,300</b>
PDH	FB - FRINGE BENEFIT	28,974,942	9,385,814	27,973,166	1,001,776
<b>PDH Total</b>		<b>28,974,942</b>	<b>9,385,814</b>	<b>27,973,166</b>	<b>1,001,776</b>
<b>Grand Total</b>		<b>132,762,286</b>	<b>41,825,738</b>	<b>126,405,752</b>	<b>6,356,534</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## 2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,048,722	315,893	944,293	104,429
<b>FCF Total</b>		<b>1,048,722</b>	<b>315,893</b>	<b>944,293</b>	<b>104,429</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	22,016,819	(787,060)	22,016,819	0
	CT - COURTS	1,198,755	385,572	1,198,755	0
	FB - FRINGE BENEFIT	48,289,145	15,995,997	48,503,710	(214,565)
<b>GEN Total</b>		<b>71,504,719</b>	<b>15,594,509</b>	<b>71,719,284</b>	<b>(214,565)</b>
PDD	FB - FRINGE BENEFIT	25,325,482	8,158,437	24,505,245	820,237
<b>PDD Total</b>		<b>25,325,482</b>	<b>8,158,437</b>	<b>24,505,245</b>	<b>820,237</b>
PDH	FB - FRINGE BENEFIT	35,323,883	11,446,838	34,385,066	938,817
<b>PDH Total</b>		<b>35,323,883</b>	<b>11,446,838</b>	<b>34,385,066</b>	<b>938,817</b>
<b>Grand Total</b>		<b>133,202,806</b>	<b>35,515,677</b>	<b>131,553,888</b>	<b>1,648,918</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## 2014 OTHER EXPENSE

FUND	DEPT AND NAME	SUBJECT	2014 Adopted	Current	April	Variance	
			Budget	Obligation	Projections		
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	7,185,600	(304,919)	8,112,000	(926,400)	
		88989 - NIFA SET-ASIDES	193,473,026	0	193,473,026	0	
	<b>DS - DEBT SERVICE</b>	<b>Total</b>	<b>200,658,626</b>	<b>(304,919)</b>	<b>201,585,026</b>	<b>(926,400)</b>	
<b>DSV Total</b>			<b>200,658,626</b>	<b>(304,919)</b>	<b>201,585,026</b>	<b>(926,400)</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	63,500	62,260	63,500	0	
		66966 - LEGAL AID SOC OF NC	6,205,830	6,205,830	6,205,830	0	
		67967 - BAR ASSN NC PUB DFDR	7,729,564	1,420,415	7,729,564	0	
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0	
		70970 - RESIDENT TUITION	4,598,000	(446,786)	4,598,000	0	
		7097F - FIT RESIDENT TUITION	4,114,000	(3,130,827)	4,114,000	0	
		87985 - OTHER PAYMENTS	0	49,151	0	0	
		87987 - OTHER SUITS & DAMAGES	2,000,000	56,795	2,000,000	0	
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	21,659	0	0	
		8798B - ATTORNEY FEES	0	88,614	0	0	
		8798C - ATTORNEY GROSS PROCEEDS	0	233,313	0	0	
		93993 - INSURANCE ON BLDGS	599,266	500,000	599,266	0	
		97998 - CONTINGENCY RESERVE	10,000,000	0	10,000,000	0	
		<b>BU - OFFICE OF MANAGEMENT AND BUDGET</b>	<b>Total</b>	<b>35,447,168</b>	<b>5,060,425</b>	<b>35,447,168</b>	<b>0</b>
	PW - PUBLIC WORKS DEPARTMENT	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	(75,000)	75,000	0
			94994 - RENT	14,948,917	12,368,875	13,948,917	1,000,000
			80981 - COLISEUM REPAIR EXPENSES	0	(2,391,499)	0	0
	<b>PW - PUBLIC WORKS DEPARTMENT</b>	<b>Total</b>	<b>15,023,917</b>	<b>9,902,376</b>	<b>14,023,917</b>	<b>1,000,000</b>	
	TR - COUNTY TREASURER	TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	10,000,000	1,159,183	10,000,000	0
			8798A - OTHER SUITS & DAMAGES-INTEREST	0	216,014	0	0
	<b>TR - COUNTY TREASURER</b>	<b>Total</b>	<b>10,000,000</b>	<b>1,375,198</b>	<b>10,000,000</b>	<b>0</b>	
<b>GEN Total</b>			<b>60,471,085</b>	<b>16,337,998</b>	<b>59,471,085</b>	<b>1,000,000</b>	
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	0	0	0	
		87987 - OTHER SUITS & DAMAGES	750,000	26,165	750,000	0	
		8798B - ATTORNEY FEES	0	0	0	0	
		8798C - ATTORNEY GROSS PROCEEDS	0	51,000	0	0	
		97998 - CONTINGENCY RESERVE	2,000,000	0	0	2,000,000	
<b>PD - POLICE DEPARTMENT</b>	<b>Total</b>	<b>2,750,000</b>	<b>77,165</b>	<b>750,000</b>	<b>2,000,000</b>		
<b>PDD Total</b>			<b>2,750,000</b>	<b>77,165</b>	<b>750,000</b>	<b>2,000,000</b>	
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	13,262	250,000	0	
		<b>PD - POLICE DEPARTMENT</b>	<b>Total</b>	<b>250,000</b>	<b>13,262</b>	<b>250,000</b>	<b>0</b>
<b>PDH Total</b>			<b>250,000</b>	<b>13,262</b>	<b>250,000</b>	<b>0</b>	
<b>Grand Total</b>			<b>264,129,711</b>	<b>16,123,506</b>	<b>262,056,111</b>	<b>2,073,600</b>	

# **SMART GOVERNMENT INITIATIVES**





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## FISCAL 2014 MONTHLY FINANCIAL REPORT

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The Administration has developed Smart Government Initiatives that were implemented since 2012. The Monthly Reports provide an update on the status of these on-going initiatives by department. A total of two initiatives are expected to yield approximately \$2.0 million in projected savings for 2014.

Department	Initiative	Achieved	FY14 Savings	Annual Savings
Police Department	Removal of 15 Police Officers from Long-Term Disability	\$ 677,521	\$ 930,124	\$ 2,353,817
Sheriff's Department	Removal of 24 Employees from Payroll to Disability	\$ 173,558	\$ 1,095,478	\$ 2,925,625
<b>Total</b>		<b>\$ 851,079</b>	<b>\$ 2,025,602</b>	<b>\$ 5,279,442</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2014 BUDGET REDUCTION INITIATIVE SHEET

As of April 30, 2014

**Initiative:** Remove Police Officers  
**Source:** Nassau County Police Department  
**Owner:** Thomas Krumpter  
**Department:** Police Department

Projection	FY14 Savings	Annual Savings
<b>Original</b>	930,124	2,353,817
<b>Achieved</b>	677,521	1,056,475

#### Description:

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

#### Implementation:

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

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

#### Progress Report:

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

#### 2014 Annual Impact

The value of the removal and transfer of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$2.4 million. The total savings in 2014 is projected to be approximately \$930,124.

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2014 BUDGET REDUCTION INITIATIVE SHEET

As of April 30, 2014

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

	Projection	FY14 Savings	Annual Savings
<b>Original</b>		1,095,478	2,925,625
<b>Achieved</b>		173,558	251,867

#### Description:

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

#### Implementation:

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

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

#### Progress Report:

The Corrections Department met with representatives from the New York State retirement system to request the expediting of these disability claims. In 2013, 14 officers have retired under this ongoing initiative which have resulted in an annual savings of \$1.7 million. The department continues in its effort in achieving this initiative in 2014. As of April 30, 2014, two officers have retired under this initiative.

#### 2014 Annual Impact

The value of the removal and transferal of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$2.9 million. Total savings in 2014 is projected to be approximately \$1.1 million.

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**FISCAL 2014 MONTHLY FINANCIAL REPORT**

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## **KEY PERFORMANCE INDICATORS**



# FISCAL 2014 MONTHLY FINANCIAL REPORT



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

Department	FY 2014 Budget	On Board 12/31/2013	On Board 3/31/2014	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 4/30/2014	Variance 3/31/14 vs. 4/30/14	Variance 4/30/2014 vs. 2014 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	158	153	151	-	-	-	-	151	-	(7)	-
AT - COUNTY ATTORNEY	107	95	96	1	(2)	-	(1)	94	(2)	(13)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	23	-	-	1	-	24	1	(1)	-
BU - CONTROL CENTER 30	(101)	-	-	-	-	-	-	-	-	101	-
CA - OFFICE OF CONSUMER AFFAIRS	27	26	25	-	-	-	-	25	-	(2)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,134	1,067	1,060	1	(3)	-	-	1,058	(2)	(76)	-
CE - COUNTY EXECUTIVE	18	18	16	-	-	-	-	16	-	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	38	37	37	-	(1)	-	-	36	(1)	(2)	-
CL - COUNTY CLERK	84	84	83	-	-	-	-	83	-	(1)	-
CO - COUNTY COMPTROLLER	86	71	72	2	-	2	(2)	74	2	(12)	-
CS - CIVIL SERVICE	51	50	50	-	-	-	-	50	-	(1)	-
DA - DISTRICT ATTORNEY	375	375	374	1	(1)	4	(4)	374	-	(1)	-
EL - BOARD OF ELECTIONS	139	160	170	1	(1)	2	(1)	171	1	32	-
FC - FIRE COMMISSION	95	91	89	-	-	1	(1)	89	-	(6)	-
EM - EMERGENCY MANAGEMENT	9	8	10	-	-	-	-	10	-	1	-
HE - HEALTH DEPARTMENT	173	170	170	-	-	1	(1)	170	-	(3)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	13	13	-	-	-	-	13	-	1	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	77	72	70	-	-	-	(1)	69	(1)	(8)	7
IT - INFORMATION TECHNOLOGY	79	76	82	-	-	-	-	82	-	3	-
LE - COUNTY LEGISLATURE	102	86	84	3	(1)	-	-	86	2	(16)	-
LR - OFFICE OF LABOR RELATIONS	5	4	5	-	(1)	-	-	4	(1)	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	6	6	6	-	-	-	-	6	-	-	-
ME - MEDICAL EXAMINER	72	69	68	-	-	-	-	68	-	(4)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	200	191	191	-	-	1	(1)	191	-	(9)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	1	-	-	(1)	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	148	148	-	-	1	(1)	148	-	(3)	-
PD - POLICE DISTRICT	1,422	1,343	1,322	-	(4)	-	(1)	1,317	(5)	(105)	-
PD - POLICE HEADQUARTERS	1,630	1,615	1,590	-	(15)	1	-	1,576	(14)	(54)	-
PR - SHARED SERVICES	11	10	11	-	-	-	-	11	-	-	-
PW - PUBLIC WORKS DEPARTMENT	418	412	408	2	-	4	(4)	410	2	(8)	-
RM - RECORDS MANAGEMENT	14	12	12	-	-	-	-	12	-	(2)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	3	1	-	-	-	4	1	-	-
SS - SOCIAL SERVICES	640	633	624	-	(1)	15	(17)	621	(3)	(19)	16
TR - COUNTY TREASURER	32	29	28	-	-	-	-	28	-	(4)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	44	44	-	-	-	-	44	-	1	-
VS - VETERANS SERVICES AGENCY	7	6	7	-	-	-	-	7	-	-	-
<b>Sub-Total Full Time Employees</b>	<b>7,395</b>	<b>7,252</b>	<b>7,194</b>	<b>13</b>	<b>(30)</b>	<b>33</b>	<b>(36)</b>	<b>7,174</b>	<b>(20)</b>	<b>(221)</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>23</b>
<b>Major Operating Funds Sub-Total</b>	<b>7,436</b>	<b>7,280</b>	<b>7,194</b>	<b>13</b>	<b>(30)</b>	<b>33</b>	<b>(36)</b>	<b>7,174</b>	<b>(106)</b>	<b>(262)</b>	<b>23</b>
<b>Sewer District</b>	<b>306</b>	<b>295</b>	<b>295</b>	<b>-</b>	<b>(3)</b>	<b>2</b>	<b>(1)</b>	<b>293</b>	<b>(2)</b>	<b>(13)</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>7,742</b>	<b>7,575</b>	<b>7,489</b>	<b>13</b>	<b>(33)</b>	<b>35</b>	<b>(37)</b>	<b>7,467</b>	<b>(108)</b>	<b>(275)</b>	<b>23</b>



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

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>HC</b>
AT	DEPUTY CO ATTORNEY	1
CC	CORRECTION OFFICER	1
CO	FIELD AUDITOR II	1
	ACCOUNTANT IV	1
DA	ASST DISTRICT ATTY	1
EL	RESEARCH AIDE	1
	LEGISLATIVE ASSISTANT	3
PE	MANAGER OF HUMAN RESOURCES	1
PW	AUTOMOTIVE SERVICER	2
SA	ADMINISTRATIVE AIDE	1
<b>MAJOR FUNDS NEW HIRES</b>		<b>13</b>
<b>SEWER DISTRICT NEW HIRES</b>		<b>0</b>
<b>TOTAL NEW HIRES</b>		<b>13</b>





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

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>Termination/ Resignation</b>
AT	DEPUTY CO ATTORNEY	(2)
CC	CORRECTION OFFICER	(2)
	CORRECTION CAPTAIN	(1)
CF	PHOTO MACH OPTR III	(1)
DA	ASST DISTRICT ATTY	(1)
EL	REGISTRATION CLERK	(1)
LE	PRESS SECRETARY	(1)
LR	DEPUTY DIRECTOR	(1)
PDD	POLICE SERGEANT	(1)
	POLICE OFFICER	(3)
PDH	POL SERG-DETECTIVE	(2)
	POLICE OFFICER	(4)
	POLICE CAPTAIN	(1)
	POLICE OFFICER-DET	(6)
	HOSTLER	(1)
	CLERK TYPIST I	(1)
SS	ACCOUNTANT II	(1)
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(30)</b>
SSW	SWG TRTMNT OPTR TRNE	(1)
	STATIONARY ENGINEER	(1)
	LABORER II	(1)
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>(3)</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(33)</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



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

Department	On Board 3/31/2014	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 4/30/2014	Variance 3/31/14 vs. 4/30/14
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
HE - HEALTH DEPARTMENT	71	-	-	-	-	71	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	52	1	3	(2)	(1)	53	1
HS - DEPARTMENT OF HUMAN SERVICES	40	-	1	-	-	41	1
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	12	-	-	-	-	12	-
SS - SOCIAL SERVICES	149	-	15	(13)	-	151	2
<b>Grant Fund Total</b>	<b>329</b>	<b>1</b>	<b>19</b>	<b>(15)</b>	<b>(1)</b>	<b>333</b>	<b>4</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



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

Department	Total Union						Total Non				Grand Total		
	CSEA	DAI	IPBA	PBA	COBA	SOA	On-Board 4/30/2014	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Union On-Board 4/30/2014	On-Board 4/30/2014	CONTRACT EMPLOYEE
Assessment	145	-	-	-	-	-	145	-	-	6	6	151	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	24	-	-	-	-	-	24	-	-	-	-	24	-
Civil Service	48	-	-	-	-	-	48	-	-	2	2	50	-
Consumer Affairs	23	-	-	-	-	-	23	-	-	2	2	25	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	156	-	-	-	900	-	1,056	-	-	2	2	1,058	-
County Attorney	29	-	-	-	-	-	29	-	-	65	65	94	-
County Clerk	75	-	-	-	-	-	75	-	1	7	8	83	-
County Comptroller	59	-	-	-	-	-	59	-	1	14	15	74	-
County Executive	-	-	-	-	-	-	-	-	1	15	16	16	-
District Attorney	127	-	42	-	-	-	169	-	1	204	205	374	-
Elections	136	-	-	-	-	-	136	-	-	35	35	171	-
Emergency Management	2	-	-	-	-	-	2	-	-	8	8	10	-
Fire Commission	88	-	-	-	-	-	88	-	-	1	1	89	-
Health	166	-	-	-	-	-	166	-	-	4	4	170	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	13	13	13	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	60	-	-	-	-	-	60	-	-	9	9	69	7
Information Technology	78	-	-	-	-	-	78	-	-	4	4	82	-
Labor Relations	1	-	-	-	-	-	1	-	-	3	3	4	-
Legislature	-	-	-	-	-	-	-	-	19	67	86	86	-
Medical Examiner	65	-	-	-	-	-	65	-	-	3	3	68	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	24	24	24	-
Police District	60	1	-	1,111	-	144	1,316	-	-	1	1	1,317	-
Police Headquarters	695	343	-	364	-	163	1,565	-	-	11	11	1,576	-
Probation	190	-	-	-	-	-	190	-	-	1	1	191	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	401	-	-	-	-	-	401	-	-	9	9	410	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	144	-	-	-	-	-	144	-	-	4	4	148	-
Shared Services	9	-	-	-	-	-	9	-	-	2	2	11	-
Social Services	609	-	-	-	-	-	609	-	-	12	12	621	16
Traffic and Parking Violations Agency	41	-	-	-	-	-	41	-	-	3	3	44	-
Treasurer	25	-	-	-	-	-	25	-	-	3	3	28	-
Veterans Services	5	-	-	-	-	-	5	-	-	2	2	7	-
<b>Sub-Total Full-Time Employees</b>	<b>3,504</b>	<b>344</b>	<b>42</b>	<b>1,475</b>	<b>900</b>	<b>307</b>	<b>6,572</b>	<b>5</b>	<b>23</b>	<b>574</b>	<b>602</b>	<b>7,174</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>23</b>
<b>Major Operating Funds Sub-Total</b>	<b>3,504</b>	<b>344</b>	<b>42</b>	<b>1,475</b>	<b>900</b>	<b>307</b>	<b>6,572</b>	<b>5</b>	<b>23</b>	<b>574</b>	<b>602</b>	<b>7,174</b>	<b>23</b>
<b>Sewer Districts</b>	<b>292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>292</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>293</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>3,796</b>	<b>344</b>	<b>42</b>	<b>1,475</b>	<b>900</b>	<b>307</b>	<b>6,864</b>	<b>5</b>	<b>23</b>	<b>575</b>	<b>603</b>	<b>7,467</b>	<b>23</b>

# FISCAL 2014 MONTHLY FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Departments	Year-to-Date March Overtime Hours						*YTD Actual Variance
	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	
Assessment	4.0	1,444.8	1,448.8	2.0	0.0	2.0	1,446.8
Board of Elections	124.3	2,076.3	2,200.5	136.0	918.0	1,053.9	1,146.6
Civil Service	10.3	88.9	99.2	0.0	71.2	71.2	28.0
Constituent Affairs	65.3	0.0	65.3	593.8	0.0	593.8	(528.6)
Consumer Affairs	380.8	439.3	820.1	227.9	277.1	505.0	315.1
Correctional Center	57,244.9	3,269.1	60,514.0	52,379.8	2,527.0	54,906.7	5,607.3
County Attorney	0.0	0.0	0.0	0.0	102.0	102.0	(102.0)
County Clerk	0.0	50.3	50.3	0.0	1,475.9	1,475.9	(1,425.6)
County Comptroller	214.3	1,350.4	1,564.6	0.0	1,346.1	1,346.1	218.5
District Attorney	4,420.6	2,638.0	7,058.6	3,709.2	2,183.9	5,893.1	1,165.5
Emergency Management	191.7	45.7	237.4	207.8	91.5	299.2	(61.8)
Fire Commission	8,384.4	316.2	8,700.6	9,698.6	155.6	9,854.2	(1,153.6)
Health	182.1	351.7	533.7	429.6	688.5	1,118.1	(584.4)
Human Services	0.0	16.9	16.9	0.0	5.3	5.3	11.6
Information Technology	1,983.8	926.2	2,910.0	1,182.4	642.1	1,824.5	1,085.6
Legislature	112.1	0.0	112.1	63.5	0.0	63.5	48.6
Medical Examiner	312.2	81.4	393.6	309.8	123.4	433.2	(39.6)
Police Department	161,841.0	0.0	161,841.0	149,622.0	0.0	149,622.0	12,219.0
Probation	1,374.6	606.8	1,981.3	1,706.9	837.9	2,544.7	(563.4)
Public Administrator	0.0	0.0	0.0	0.0	2.6	2.6	(2.6)
Public Works, Planning, Real Estate	41,907.6	2,582.5	44,490.0	26,873.7	1,028.8	27,902.5	16,587.5
Purchasing	9.2	27.2	36.4	0.0	12.5	12.5	23.9
Records Management	56.5	0	56.5	0	215.88	215.88	(159.4)
Recreation, Parks and Museums	7,456.3	434.4	7,890.6	3,320.6	293.4	3,614.0	4,276.6
Sheriff	5,662.1	436.8	6,098.9	4,403.4	606.6	5,010.0	1,088.9
Social Services	8,215.9	3,997.3	12,213.2	4,319.1	2,295.5	6,614.5	5,598.7
Traffic and Parking Violations Agency	0.0	481.3	481.3	0.0	644.8	644.8	(163.5)
Treasurer	83.5	81.3	164.8	73.2	70.2	143.3	21.5
Veteran Services	0.0	0.0	0.0	0.0	16.0	16.0	(16.0)
<b>Sub-Total</b>	<b>300,237.2</b>	<b>21,742.6</b>	<b>321,979.8</b>	<b>259,259.1</b>	<b>16,631.6</b>	<b>275,890.6</b>	<b>46,089.2</b>
Sewer & Water Supply	25,287.9	5,090.4	30,378.3	16,263.7	2,492.3	18,756.0	11,622.2
<b>Sub-Total</b>	<b>25,287.9</b>	<b>5,090.4</b>	<b>30,378.3</b>	<b>16,263.7</b>	<b>2,492.3</b>	<b>18,756.0</b>	<b>11,622.2</b>
<b>Grand Total</b>	<b>325,525.1</b>	<b>26,833.0</b>	<b>352,358.0</b>	<b>275,522.8</b>	<b>19,123.9</b>	<b>294,646.7</b>	<b>57,711.4</b>

Data Source: BIRT Performance Scorecard Report as of May 6, 2014. CHIEFS Reporting System for the Police Department overtime.

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

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

# FISCAL 2014 MONTHLY FINANCIAL REPORT



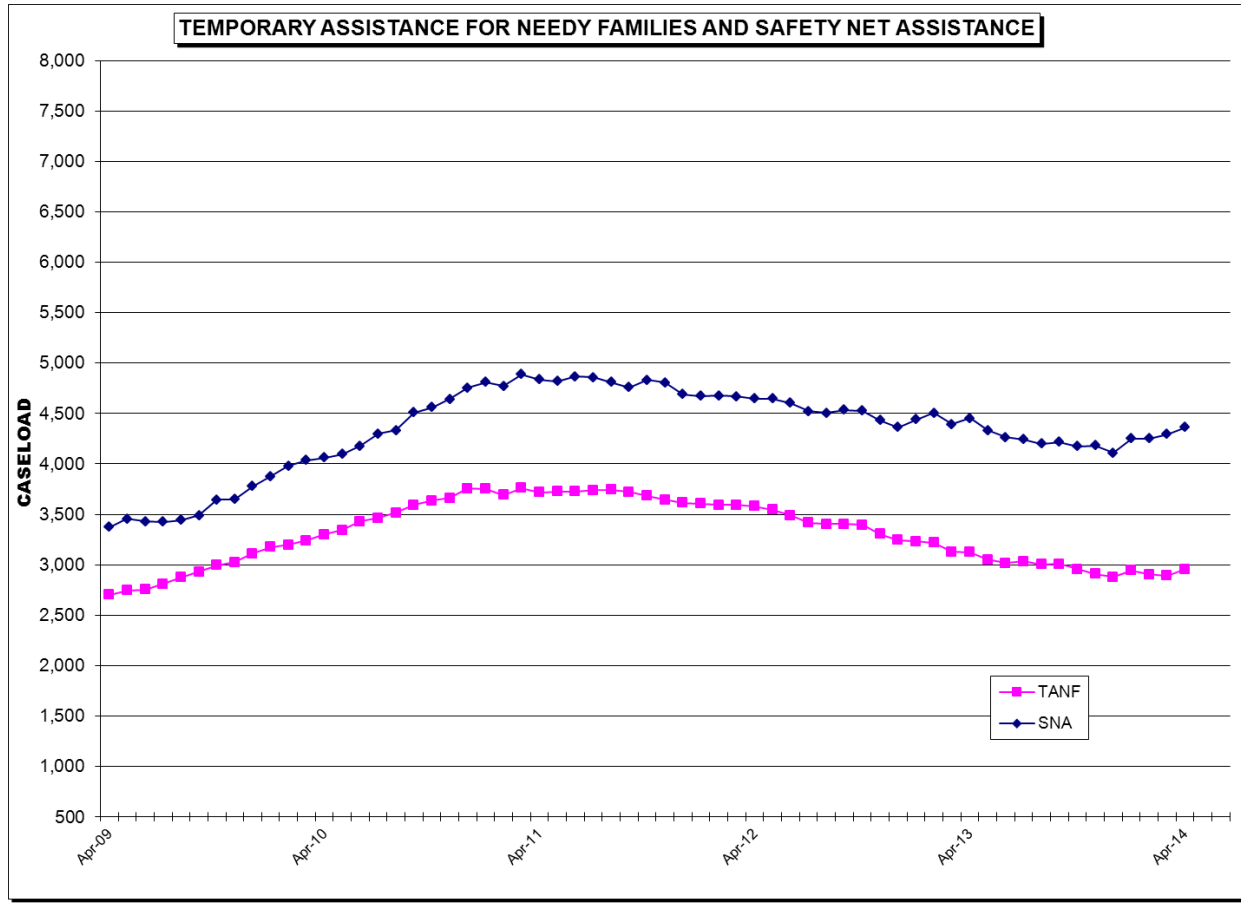
## KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	May 2014			January 2014			May 2013			Change in Totals May 2014 vs. Jan 2014	Change in Totals May 2014 vs. May 2013		
	Family	Single	Total	Family	Single	Total	Family	Single	Total				
ACTIVE RETIREES	5,215	1,833	7,048	5,309	1,848	7,157	5,303	1,848	7,151	(109)	(103)		
RETIREES	6,213	4,883	11,096	6,211	4,935	11,146	6,263	4,943	11,206	(50)	(110)		
<b>TOTAL</b>	<b>11,428</b>	<b>6,716</b>	<b>18,144</b>	<b>11,520</b>	<b>6,783</b>	<b>18,303</b>	<b>11,566</b>	<b>6,791</b>	<b>18,357</b>	<b>(159)</b>	<b>(213)</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	5,143	1,733	6,876	EMPIRE PLAN	5,231	1,747	6,978	EMPIRE PLAN	5,214	1,746	6,960	(102)	(84)
ALL OTHER	72	100	172	ALL OTHER	78	101	179	ALL OTHER	89	102	191	(7)	(19)
<b>TOTAL</b>	<b>5,215</b>	<b>1,833</b>	<b>7,048</b>	<b>TOTAL</b>	<b>5,309</b>	<b>1,848</b>	<b>7,157</b>	<b>TOTAL</b>	<b>5,303</b>	<b>1,848</b>	<b>7,151</b>	<b>(109)</b>	<b>(103)</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	1,327	520	1,847	EMPIRE PLAN	1,348	528	1,876	EMPIRE PLAN	1,440	562	2,002	(29)	(155)
MEDICARE IND		4,259	4,259	MEDICARE IND		4,298	4,298	MEDICARE IND		4,266	4,266	(39)	(7)
MEDICARE F1	1,387		1,387	MEDICARE F1	1,385		1,385	MEDICARE F1	1,393		1,393	2	(6)
MEDICARE F2	3,407		3,407	MEDICARE F2	3,383		3,383	MEDICARE F2	3,331		3,331	24	76
ALL OTHER	92	104	196	ALL OTHER	95	109	204	ALL OTHER	99	115	214	(8)	(18)
<b>TOTAL</b>	<b>6,213</b>	<b>4,883</b>	<b>11,096</b>	<b>TOTAL</b>	<b>6,211</b>	<b>4,935</b>	<b>11,146</b>	<b>TOTAL</b>	<b>6,263</b>	<b>4,943</b>	<b>11,206</b>	<b>(50)</b>	<b>(110)</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) May 2014 vs. May 2013</b>	
EMPIRE PLAN	20,570.28			EMPIRE PLAN	20,570.28			EMPIRE PLAN	20,238.72				1.64%
EMPIRE PLAN		9,258.48		EMPIRE PLAN		9,258.48		EMPIRE PLAN		9,215.76			0.46%
MEDICARE IND		4,905.24		MEDICARE IND		4,905.24		MEDICARE IND		4,791.96			2.36%
MEDICARE F1	16,217.04			MEDICARE F1	16,217.04			MEDICARE F1	15,815.16				2.54%
MEDICARE F2	11,864.28			MEDICARE F2	11,864.28			MEDICARE F2	11,391.36				4.15%
Note - As of May 1, 2014, 98.0% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.			Note - As of January 1, 2014, 97.9% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.			Note - As of May 1, 2013, 97.8% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.							

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



**KPI REPORT 6: DSS Caseloads**





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

**April Inmate Population**

	<b>April 2011</b>	<b>April 2012</b>	<b>April 2013</b>	<b>April 2014</b>
County Population	1,298	1,259	1,182	1,203
Suffolk Inmate	56	146	1	-
State-Ready Population	11	11	9	10
Federal Population	109	113	69	43
Parole Violators	18	16	34	44
<b>TOTAL</b>	<b>1,492</b>	<b>1,545</b>	<b>1,295</b>	<b>1,300</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>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
January	1,401	1,272	1,211	1,114
February	1,394	1,326	1,191	1,146
March	1,361	1,288	1,185	1,171
April	1,298	1,259	1,182	1,203
May	1,304	1,253	1,207	-
June	1,319	1,297	1,195	-
July	1,338	1,313	1,173	-
August	1,319	1,307	1,163	-
September	1,341	1,331	1,185	-
October	1,380	1,326	1,185	-
November	1,344	1,261	1,138	-
December	1,278	1,190	1,078	-
<b>Year-to-Date County Average</b>	<b>1,364</b>	<b>1,286</b>	<b>1,192</b>	<b>1,159</b>
<b>Year-end County Average</b>	<b>1,340</b>	<b>1,285</b>	<b>1,174</b>	<b>-</b>
<b>Federal Inmate Population</b>				
<b>Month</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
January	105	114	82	37
February	103	107	88	38
March	102	112	85	39
April	109	113	69	43
May	116	106	69	-
June	127	112	76	-
July	128	98	56	-
August	126	92	42	-
September	134	92	48	-
October	145	97	40	-
November	142	85	40	-
December	135	86	37	-
<b>Year-to-Date Federal Average</b>	<b>105</b>	<b>112</b>	<b>81</b>	<b>39</b>
<b>Year-end Federal Average</b>	<b>123</b>	<b>101</b>	<b>61</b>	<b>-</b>



# FISCAL 2014 MONTHLY FINANCIAL REPORT



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

### Financial Activity for the period April 2014

Expense	2014 Budget	Estimates	
		Apr-14	April-2014 YTD
Salary	10,146,100	223,972	895,886
Fringe Benefits	7,764,700	139,769	559,076
General and Administrative Expenses	11,459,300	220,373	881,492
Bond Principal	1,455,000	121,250	485,000
<b>Expense Total</b>	<b>30,825,100</b>	<b>705,364</b>	<b>2,821,454</b>
<b>Revenue</b>			
Net Retained Commission	23,495,800	428,118	1,712,471
Other income	2,460,400	33,033	132,131
<b>Revenue Total</b>	<b>25,956,200</b>	<b>461,151</b>	<b>1,844,602</b>
<b>Net Profit</b>	<b>(4,868,900)</b>	<b>(244,213)</b>	<b>(976,852)</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.



### **KPI REPORT 9: Tax Certiorari Report**

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of May 1, 2014 with respect to grievances filed for the 2014/2015 tax year. Thus far, there have been 158,755 grievances filed broken down as follows:

<b>Class</b>	<b>Number of Grievances</b>
Class I Properties	136,997
Class II Properties	5,762
Class III Properties	523
Class IV Properties	15,473
<b>Total</b>	<b>158,755</b>

Through May 1, 2014, the total number of residential offers of settlement sent was 127,417 of which 105,054 have been accepted, with some of those being a "zero offer", sustaining the current assessment. Out of the 105,054 accepted offers of settlement, 96,465 were accepted by residential representatives and 8,589 by individuals representing themselves.

While the tax roll for the 2014/2015 tax year has just gone final, ARC is still in the process of resolving as many cases as possible for the 2014/2015 tax year in hopes that settlements can still be updated to the roll before August 2014 to assist in further limiting County Liability.

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

**KPI REPORT 10: Sworn Separations****Police Department April Sworn Separations**

<b>UNION</b>	<b>ACTUAL HC</b>	<b>PENDING HC</b>
PBA	20	5
SOA	5	0
<b>TOTAL PDD</b>	<b>25</b>	<b>5</b>
PBA	16	4
DAI	13	4
SOA	5	1
<b>TOTAL PDH</b>	<b>34</b>	<b>9</b>
<b>TOTAL SEPARATIONS</b>	<b>59</b>	<b>14</b>

Note: Includes disability retirement.

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# FISCAL 2014 MONTHLY FINANCIAL REPORT

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