

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending August 31, 2013**

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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  
September 23, 2013**

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## **EXECUTIVE SUMMARY**





## OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2013 August 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 on County expenses and revenues as detailed in the 2013 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 will remain in budgetary balance despite unprecedented increases in employee pension and health insurance costs.

The County acknowledges that it continues to project a GAAP deficit (excluding other financing sources) in each year until 2015, and that the NIFA control period will likely need to extend through that time, and plans to use the transitional borrowing conditionally allowed by NIFA to substantially fund tax certiorari refunds, other judgments and settlements, and termination payments until it can bring its operating expenditures in line with its operating revenues and produce a balanced budget (excluding other financing sources). Proceeds from these borrowings, which require approval by NIFA, do not contribute to GAAP revenues due to the accounting treatment prescribed by GAAP.

In the wake of Superstorm Sandy the County faces related expenditures in 2013 for residual debris removal, protective measures, infrastructure repair and other costs yet to be fully estimated. In accordance with an order by President Obama on May 23, 2013, eligible Superstorm Sandy expenses will qualify for 90% federal reimbursement (except for certain immediate assistance previously authorized at 100% federal reimbursement). It is uncertain if the State will assume any of the local 10% share of these expenses, but as in 2011, the State assumed all local share costs for Hurricane Irene, therefore the County is seeking 100 percent reimbursement, consistent with Hurricane Irene. The August projection does not include any anticipated hurricane related costs as they are segregated into an established FEMA Fund.

The consolidation of police precincts from eight to four initiated in FY 2012 was expected to produce administrative and operational improvements. The consolidation of the 1<sup>st</sup> precinct into the 7<sup>th</sup> precinct has been delayed after a determination that the Seaford-based 7th Precinct sustained too much damage during Superstorm Sandy to handle the merge. The administration is reconsidering options on how to best manage community policing for the south shore in a new precinct, but perhaps in a different location.

Because of the layoffs and voluntary incentive programs through 2011 and 2012, the fulltime headcount for the major funds at the end of August 2013 was 7,301 positions compared to 7,861 at the end of December 2011, representing a reduction of 560 positions. Despite these efforts the County continues to face fiscal and operational challenges in 2013 in order to balance savings with limited replacement of personnel deemed crucial to County operations.

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The projections in the tables that follow are based on headcount at the end of August 2013. The Administration has projected operating costs for police terminations of \$7.4 million. The Administration intends to bond for any additional separation costs. As of August 31, 2013, a total of 69 police separations have occurred at a cost of approximately \$16 million, with an additional 3 officers in the pipeline.

The County 2013 Adopted Budget included attrition savings of \$2.6 million, excluding uniformed members of the Police Department. The attrition savings were reflected in the Budget Department as a placeholder but have now been fully allocated and recorded in each department.

Prior to the corrective actions, the County is projecting a surplus of \$13.7 million primarily due to: fringe savings in health insurance due to a lower than anticipated composite premium rate increase, debt service savings due to delayed borrowings at lower borrowing amounts and lower rates than budgeted, a lower than anticipated number of caseloads and children served than originally contemplated in Early/Special Education, Recipient Grants and Emergency Vendor Payments, Medicaid State reform which lowered the Counties weekly Medicaid payments, and a higher rate of growth than previously anticipated for Sales Tax.

The status of the current initiatives is listed below.

Gap Prior to Corrective Actions (\$'s in millions)	13.7
Police Long-Term Disability Retirements Savings	0.8
Correction Officers Long-Term Disability Retirements Savings	0.6
<b>Surplus After Corrective Actions</b>	<b>15.1</b>





## EXPENDITURE RESULTS

### Salaries, Wages & Fees

Projected Salaries Expense for 2013 for the five major funds is \$788.8 million, which is \$4.1 million more than the 2013 Adopted Budget. The projected variance is primarily being driven by higher projected overtime, termination costs not previously funded, the hiring of additional Police and Corrections Officers and an interest arbitration award for the Investigative Police Benevolent Association collective bargaining unit (IPBA), partially offset by vacancies. For 2013, the County will continue its on-going efforts to reduce costs.

### Headcount

The full-time headcount for the major funds as of August 31, 2013 was 7,301 positions, which represents 78 fewer employees than year-end 2012. The headcount will continue to decrease as a result of continued normal attrition and limited replacement of personnel deemed crucial to County operations. The headcount reductions represent a decrease of over 20% when compared to the number of positions in the 2009 Adopted Budget.

### Overtime

Through August 31, 2013, the Police Department incurred approximately \$34.1 million in overtime expense. OMB is projecting that the Police Department will end 2013 with \$60 million in overtime expense, which is \$16 million higher than the Adopted Budget. Through August 31, 2013, the Sheriff/Correctional Center incurred approximately \$9.1 million in overtime expense. The projection for the year assumes that the department will be on budget.

### Fringe Benefits

The 2013 Adopted Budget for Employee Benefits provided for the five major funds is \$495.6 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 2013 are projected to be \$484.3 million, an \$11.3 million savings from the 2013 Adopted Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases as well as a declining number of individuals on the health insurance rolls. See the selected Fringe Benefits (AB) schedules immediately following the departmental tables for more details regarding current projections on some of the more significant fringe benefit items.



### **Contractual Services**

Projected Contractual Services Expense for 2013 for the five major funds is \$223.5 million, which is \$2.3 million more than the 2013 Adopted Budget. A shortfall is projected primarily due to the restoration of funding to Human Services for Chemical Dependency, Mental Health and Youth Board programs agreed upon by the Nassau County Legislature.

### **Interest & Principal**

OMB projects Debt Service Expenses to be \$134.0 million, a \$14.0 million surplus when compared with the 2013 Adopted Budget amount of \$148.0 million. The surplus is primarily attributable to delayed borrowings at lower than planned borrowing amounts and interest rates.

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

OMB projects Early Intervention/Special Education to be \$154.9 million, a \$15.1 million surplus when compared with the 2013 Adopted Budget amount of \$170.0 million. The surplus is primarily attributable to a lower than anticipated number of caseloads and children served than originally contemplated.

### **Recipient Grants**

OMB projects Recipient Grants to be \$63.2 million, a \$4.0 million surplus when compared with the 2013 Adopted Budget amount of \$67.2 million. The surplus is primarily attributable to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families, Safety Net and Foster Care programs.

### **Purchased Services**

OMB projects Purchased Services to be \$59.8 million, a \$0.5 million shortfall when compared with the 2013 Adopted Budget amount of \$59.3 million. The shortfall is primarily attributable to a slower decline in the number of daycare caseloads than originally anticipated, which is contingent upon caseload recertification.



### **Emergency Vendor Payments**

OMB projects Emergency Vendor Payments to be \$55.5 million, a \$6.9 million surplus when compared with the 2013 Adopted Budget amount of \$62.4 million. The surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families, Safety Net, Institutional Care, Juvenile Delinquent and People in need of Supervision programs.

### **Medicaid**

OMB projects Medicaid to be \$250.8 million, a \$2.3 million surplus when compared with the 2013 Adopted Budget amount of \$253.1 million. A surplus is projected due to a reduction from New York State for the county's required weekly Medicaid payments in connection with the New York State Mandate Relief Program effective April 1, 2013.



### REVENUE RESULTS

#### Fine and Forfeits

OMB projects Fines and Forfeits to be \$58.7 million, which is a shortfall when compared to the \$62.5 million in the 2013 Adopted Budget primarily due lower court fees received, a delay in ticket revenues received by the Traffic & Parking Violations Agency of \$1 million, lower than anticipated number of Alarm Fines imposed by the Police Department of \$1 million and lower fees collected in Consumer Affairs in connection with penalties imposed on violators of trade practices.

#### Investment Income

OMB projects Investment Income to be \$1.9 million, which is lower than the \$3.1 million in the 2013 Adopted Budget. The shortfall is attributable to a lower than anticipated investment earnings rate than was budgeted.

#### Rents and Recoveries

OMB projects Rents & Recoveries to be \$26.2 million, which is \$1.3 million lower than the \$27.5 million in the 2013 Adopted Budget. A shortfall is projected primarily due to the recovery of prior year appropriations planned for the Budget Department not anticipated to be fully realized and the elimination of funding planned for the Correctional Center through a grant.

#### Department Revenues

OMB projects Department Revenues to be \$12.7 million lower than the \$178.2 million in the 2013 Adopted Budget primarily due to a lower than anticipated influx of inmates as a result of a directive from the Department of Homeland Security to release undocumented immigrants being incarcerated, delays in the implementation of Initiatives for Tax Map Fee Verification, Tow Truck Franchise Contract and a web based procurement system, lower than anticipated collections for Child Support payments and lower than anticipated attendance at County Parks. These unfavorable items are partially offset by an increase in Clerk fees that are trending higher than anticipated.



### **Capital Resources for Debt**

OMB projects Capital Resources for Debt to be \$2.1 million higher than the \$27.4 million in the 2013 Adopted Budget primarily due to better rates than projected for the February 2013 borrowing issue.

### **Federal Aid**

OMB projects Federal Aid to be \$12.5 million lower than the \$156.1 million in the 2013 Adopted Budget primarily due to a lower than anticipated Federal Inmate population at the County's Correctional facility as well as lower salary expense reimbursements and various direct assistance program caseloads in Social Services. This also includes the reversal of receivables in relation to the American Recovery and Reinvestment Act (ARRA) funds for Federal Medicaid Assistance Payment (FMAP) that did not come to fruition as a result of the NY State Fiscal Year 2011-2012 Medicaid Local Share Cap reconciliation.

### **State Aid**

OMB projects State Aid to be \$16.3 million lower than the \$232.4 million in the 2013 Adopted Budget primarily due to lower reimbursable expenses in connection with county provided Early Intervention/Special Education services, a decrease in Safety Net caseloads in Social Services and the partial phase out of State Aid for indigent defense into a grant.

### **Sales Tax**

OMB projects Sales Tax to be \$15.0 million higher than the \$1,121.2 million in the 2013 Adopted Budget due to a higher rate of growth than previously anticipated.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## Expense Variance Explanations - 2013 Adopted Budget

OBJECT AND NAME	2013 Adopted Budget	August Projections	Variance	Explanations
AA - SALARIES, WAGES & FEES	784,644,942	788,775,264	(4,130,322)	A shortfall is projected due to higher overtime; unbudgeted terminal leave; the hiring of additional Police and Corrections Officers and expenses associated with an Interest Arbitration Award for the Investigative Police Benevolent Association (IPBA) partially offset by vacancies.
AB - FRINGE BENEFITS	470,084,548	458,787,688	11,296,860	A surplus is projected primarily due to lower than budgeted Health Insurance Costs due to lower composite based premium increases than assumed in the budget (Appx. 4.5% vs. budgeted 8.0%) as well as lower NYS Unemployment Insurance.
AC - WORKERS COMPENSATION	25,536,733	25,536,733	0	
BB - EQUIPMENT	1,590,788	1,604,188	(13,400)	
DD - GENERAL EXPENSES	32,221,435	32,608,035	(386,600)	A shortfall is projected due to higher general expenses for the Legislature. This shortfall is being funded by a surplus in Contractual Expenses and Salaries.
DE - CONTRACTUAL SERVICES	221,181,700	223,451,601	(2,269,901)	A shortfall is projected due to the restoration of funding to Human Services for Chemical Dependency, Mental Health and Youth Board programs agreed upon by the Nassau County Legislature.
DF - UTILITY COSTS	36,828,674	36,828,674	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	86,103,480	75,882,499	10,220,981	A surplus is projected due to a delay in borrowings from late 2012 to early 2013 at lower borrowing amounts and lower rates than budgeted.
GA - LOCAL GOVT ASST PROGRAM	66,944,894	67,827,246	(882,352)	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than the Adopted Budget, this expense is also expected to be proportionately over budget.
GG - PRINCIPAL	61,874,999	58,144,999	3,730,000	A surplus is projected due to a delay in borrowings from late 2012 to early 2013 at lower borrowing amounts than budgeted.
HC - NHC ASSN EXP - NASSAU HEALTH CARE A	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	328,600,404	316,299,042	12,301,362	A surplus is projected due to delayed borrowings at lower borrowing amounts and lower rates than budgeted. This amount is offset by Debt Service Chargeback Revenue.
HF - INTER-DEPARTMENTAL CHARGES	93,262,142	93,262,142	0	
HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	20,463,524	0	
JA - CONTINGENCIES RESERVE	0	0	0	
MM - MASS TRANSPORTATION	43,264,576	43,264,576	0	
NA - NCIFA EXPENDITURES	1,776,000	1,776,000	0	
OO - OTHER EXPENSE	308,910,162	309,321,877	(411,715)	A deficit is projected primarily due to an additional \$2 million for Tax Certiorari payments expected to be paid out of operating expenses and higher than anticipated costs associated with the NIFA refunding in October 2012, partially offset by a budgeted contingency in the Police Department now anticipated to be utilized for Police overtime.
PP - EARLY INTERVENTION/SPECIAL EDUCATIO	169,950,000	154,900,000	15,050,000	A surplus is projected due to a lower than anticipated number of caseloads and children served.
SS - RECIPIENT GRANTS	67,165,000	63,165,000	4,000,000	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families, Safety Net and Foster Care programs.
TT - PURCHASED SERVICES	59,316,405	59,816,405	(500,000)	A deficit is projected as a result of a less rapid declining caseload than originally anticipated, which is contingent upon caseload recertification.
WW - EMERGENCY VENDOR PAYMENTS	62,430,000	55,525,000	6,905,000	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families, Safety Net, Institutional Care, Juvenile Delinquent and People in need of Supervision programs.
XX - MEDICAID	253,089,365	250,750,000	2,339,365	A surplus is projected due to New York State reducing the County's required weekly Medicaid payments as a result of the New York State Mandate Relief Program effective April 1, 2013.
	3,213,239,771	3,155,990,493	57,249,278	

# FISCAL 2013 MONTHLY FINANCIAL REPORT



Revenue Variance Explanations - 2013 Adopted Budget				
OBJECT AND NAME	2013 Adopted Budget	August Projections	Variance	
AA - OPENING FUND BALANCE	10,000,000	10,000,000	0	
BA - INT PENALTY ON TAX	28,800,000	28,800,000	0	
BC - PERMITS & LICENSES	13,733,768	14,528,628	794,860	A surplus is projected primarily due to an increase in the number of alarm permits issued or renewed, partially offset by lower projected fees for road opening permits and a lower than anticipated number of Permits for Food establishments in the Health Department.
BD - FINES & FORFEITS	62,539,710	58,746,534	(3,793,176)	A shortfall is projected primarily due to a delay in ticket revenues received for parking and traffic infractions; lower alarm permit fines primarily associated with a lower number of false alarm responses and a decrease in the funds received from the County Courts related to traffic and criminal fines.
BE - INVEST INCOME	3,074,900	1,908,800	(1,166,100)	A shortfall is projected due to lower earning rates than budgeted.
BF - RENTS & RECOVERIES	27,554,518	26,206,257	(1,348,261)	A shortfall is projected due to the reversal, in the Budget Department, of the reserve for prior year disencumbrances; these amounts are currently being projected in the corresponding departments. Another contributing factor is the elimination of funding received in the Correctional Center through a Grant.
BG - REVENUE OFFSET TO EXPENSE	11,184,418	11,484,418	300,000	A surplus is projected due to receivables from Inmates in connection with the Commissary at the County's Correctional Facility.
BH - DEPT REVENUES	178,191,690	165,467,660	(12,724,030)	A shortfall is projected primarily due to a lower than anticipated influx of inmates as a result of a directive from the Department of Homeland Security to release undocumented immigrants being incarcerated, delays in the implementation of Initiatives for Tax Map Fee Verification, Tow Truck Franchise Contract and a web based procurement system, lower than anticipated collections for Child Support payments and lower than anticipated attendance at County Parks. These unfavorable items are partially offset by an increase in Clerk fees that are trending higher than anticipated.
BI - CAP BACKCHARGES	2,099,910	1,600,000	(499,910)	Budgeted chargebacks are being paid directly from the Capital Fund.
BJ - INTERDEPT REVENUES	93,262,142	93,262,142	0	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,500,000	853,181	
BQ - CAPITAL RESOURCES FOR DEBT	27,394,875	29,457,425	2,062,550	A surplus is projected due to better rates than projected for the February 2013 borrowing issue.
BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	165,833	165,833	
BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	316,299,042	(12,301,362)	The projected shortfall reflects a lower debt service expense. This amount is offset by Debt Service Chargeback Expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	71,428,988	67,763,746	(3,665,242)	A shortfall is due to a delay in the issuance of bonds.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,116,499	143,641,358	(12,475,141)	A shortfall is projected primarily due to lower salary expense reimbursements and number of TANF, Institutional and Foster Care Services Program caseloads in Social Services and a lower than anticipated Federal Inmate population at the County's Correctional Facility. This also includes the reversal of receivables in relation to American Recovery and Reinvestment Act (ARRA) funds for Federal Medicaid Assistance Payment (FMAP) that did not come to fruition as a result of the NY State FMAP reconciliation.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	232,408,316	216,125,327	(16,282,989)	A shortfall is projected primarily due to lower reimbursable expenses in connection with county provided Early Intervention/Special Education services and a decrease in Safety Net caseloads in Social Services. Another contributing factor is the reversal of a prior year accrual in the Corrections Department.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	1,046,663,514	15,000,000	A surplus is projected due to a higher growth rate than budgeted.
TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	89,582,099	0	
TL - PROPERTY TAX	804,788,915	806,646,011	1,857,096	A surplus is projected due to taxes restored when new property owners were not eligible for credits applied to prior owners' tax bills.
TO - OTB 5% TAX	3,232,286	2,932,286	(300,000)	A shortfall is projected due to a decline in wagering activities at NYS Regional OTB's over the comparable period in the prior year.
TX - SPECIAL TAXES - SPECIAL TAXES	27,936,000	27,936,000	0	
	<b>3,213,239,771</b>	<b>3,169,717,080</b>	<b>(43,522,691)</b>	

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**FISCAL 2013 MONTHLY FINANCIAL REPORT**

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**FUND AND  
DEPARTMENT DETAIL**



# FISCAL 2013 MONTHLY FINANCIAL REPORT



MAJOR FUNDS					
E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	784,644,942	509,757,017	788,775,264	(4,130,322)
	AB - FRINGE BENEFITS	470,084,548	336,097,421	458,787,688	11,296,860
	AC - WORKERS COMPENSATION	25,536,733	13,908,008	25,536,733	0
	BB - EQUIPMENT	1,590,788	902,026	1,604,188	(13,400)
	DD - GENERAL EXPENSES	32,221,435	21,510,966	32,608,035	(386,600)
	DE - CONTRACTUAL SERVICES	221,181,700	189,120,018	223,451,601	(2,269,901)
	DF - UTILITY COSTS	36,828,674	23,284,324	36,828,674	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	86,103,480	40,704,136	75,882,499	10,220,981
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	2,310,782	67,827,246	(882,352)
	GG - PRINCIPAL	61,874,999	34,350,000	58,144,999	3,730,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	12,442,075	20,463,524	0
	JA - CONTINGENCIES RESERVE	0	(3,055,821)	0	0
	MM - MASS TRANSPORTATION	43,264,576	35,088,259	43,264,576	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	308,910,162	33,771,999	309,321,877	(411,715)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	115,777,974	154,900,000	15,050,000
	SS - RECIPIENT GRANTS	67,165,000	39,985,520	63,165,000	4,000,000
	TT - PURCHASED SERVICES	59,316,405	51,222,469	59,816,405	(500,000)
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	44,222,543	55,525,000	6,905,000
	XX - MEDICAID	253,089,365	169,245,063	250,750,000	2,339,365
<b>Expenses Excluding Interdepartmental Transfers</b>		<b>2,791,377,225</b>	<b>1,688,644,779</b>	<b>2,746,429,309</b>	<b>44,947,916</b>
<b>Interdepartmental Transfers</b>		<b>421,862,546</b>	<b>55,645,483</b>	<b>409,561,184</b>	<b>12,301,362</b>
<b>Total Expenses Including Interdepartmental Transfers</b>		<b>3,213,239,771</b>	<b>1,744,290,261</b>	<b>3,155,990,493</b>	<b>57,249,278</b>
REV	AA - OPENING FUND BALANCE	10,000,000	81,990,537	10,000,000	0
	BA - INT PENALTY ON TAX	28,800,000	24,728,241	28,800,000	0
	BC - PERMITS & LICENSES	13,733,768	11,746,849	14,528,628	794,860
	BD - FINES & FORFEITS	62,539,710	39,493,619	58,746,534	(3,793,176)
	BE - INVEST INCOME	3,074,900	1,053,619	1,908,800	(1,166,100)
	BF - RENTS & RECOVERIES	27,554,518	16,850,947	26,206,257	(1,348,261)
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	2,907,379	11,484,418	300,000
	BH - DEPT REVENUES	178,191,690	89,729,554	165,467,660	(12,724,030)
	BI - CAP BACKCHARGES	2,099,910	13,600	1,600,000	(499,910)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,476,745	10,500,000	853,181
	BQ - CAPITAL RESOURCES FOR DEBT	27,394,875	5,091,351	29,457,425	2,062,550
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	165,833	165,833	165,833
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	71,428,988	19,609,097	67,763,746	(3,665,242)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,116,499	38,791,513	143,641,358	(12,475,141)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	232,408,316	84,361,510	216,125,327	(16,282,989)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	469,952,205	1,046,663,514	15,000,000
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	45,276,291	89,582,099	0
	TL - PROPERTY TAX	804,788,915	806,638,708	806,646,011	1,857,096
	TO - OTB 5% TAX	3,232,286	1,785,858	2,932,286	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	27,936,000	18,184,316	27,936,000	0
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,791,377,225</b>	<b>1,768,847,773</b>	<b>2,760,155,896</b>	<b>(31,221,329)</b>
<b>Interdepartmental Transfers</b>		<b>421,862,546</b>	<b>55,645,483</b>	<b>409,561,184</b>	<b>(12,301,362)</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,213,239,771</b>	<b>1,824,493,256</b>	<b>3,169,717,080</b>	<b>(43,522,691)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>13,726,587</b>	<b>0</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## GENERAL FUND

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	358,881,579	231,264,090	353,162,827	5,718,752
	AB - FRINGE BENEFITS	229,407,097	152,823,558	223,341,702	6,065,395
	AC - WORKERS COMPENSATION	16,686,919	7,521,857	16,686,919	0
	BB - EQUIPMENT	1,088,235	648,323	1,101,635	(13,400)
	DD - GENERAL EXPENSES	23,286,839	16,129,350	23,673,439	(386,600)
	DE - CONTRACTUAL SERVICES	204,098,166	178,512,621	206,368,067	(2,269,901)
	DF - UTILITY COSTS	32,841,910	20,512,311	32,841,910	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	2,310,782	67,827,246	(882,352)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	315,300,478	0	301,539,119	13,761,359
	HF - INTER-DEPARTMENTAL CHARGES	46,054,509	22,729,238	46,054,509	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	12,442,075	20,463,524	0
	JA - CONTINGENCIES RESERVE	0	(3,055,821)	0	0
	MM - MASS TRANSPORTATION	43,264,576	35,088,259	43,264,576	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	86,461,678	30,844,675	88,461,678	(2,000,000)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	115,777,974	154,900,000	15,050,000
	SS - RECIPIENT GRANTS	67,165,000	39,985,520	63,165,000	4,000,000
	TT - PURCHASED SERVICES	59,316,405	51,222,469	59,816,405	(500,000)
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	44,222,543	55,525,000	6,905,000
	XX - MEDICAID	253,089,365	169,245,063	250,750,000	2,339,365
<b>EXP Total</b>		<b>2,076,507,174</b>	<b>1,146,224,887</b>	<b>2,028,719,556</b>	<b>47,787,618</b>
REV	AA - OPENING FUND BALANCE	10,000,000	57,996,551	10,000,000	0
	BA - INT PENALTY ON TAX	28,800,000	24,728,241	28,800,000	0
	BC - PERMITS & LICENSES	10,005,268	7,792,949	9,800,128	(205,140)
	BD - FINES & FORFEITS	59,789,710	38,750,656	56,996,534	(2,793,176)
	BE - INVEST INCOME	2,780,000	1,036,244	1,841,500	(938,500)
	BF - RENTS & RECOVERIES	27,488,378	16,757,616	26,088,668	(1,399,710)
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	2,907,379	11,484,418	300,000
	BH - DEPT REVENUES	141,646,322	69,765,871	130,813,365	(10,832,957)
	BI - CAP BACKCHARGES	2,099,910	13,600	1,600,000	(499,910)
	BJ - INTERDEPT REVENUES	80,651,134	54,765,774	80,651,134	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,476,745	10,500,000	853,181
	BQ - CAPITAL RESOURCES FOR DEBT	20,535,875	0	19,964,252	(571,623)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	165,833	165,833	165,833
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,340,736	19,607,016	45,433,945	93,209
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	149,288,591	35,749,053	137,413,450	(11,875,141)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	231,629,316	84,233,005	215,346,327	(16,282,989)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	469,952,205	1,046,663,514	15,000,000
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	45,276,291	89,582,099	0
	TL - PROPERTY TAX	117,107,798	118,964,038	118,964,038	1,856,240
	TO - OTB 5% TAX	3,232,286	1,785,858	2,932,286	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	4,035,000	4,071,354	4,035,000	0
<b>REV Total</b>		<b>2,076,507,174</b>	<b>1,064,796,280</b>	<b>2,049,076,491</b>	<b>(27,430,683)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>20,356,935</b>	

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## DEBT SERVICE FUND

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	FF - INTEREST	86,103,480	40,704,136	75,882,499	10,220,981
	GG - PRINCIPAL	61,874,999	34,350,000	58,144,999	3,730,000
	OO - OTHER EXPENSE	215,634,858	2,415,043	216,160,199	(525,341)
<b>EXP Total</b>		<b>363,613,337</b>	<b>77,469,178</b>	<b>350,187,697</b>	<b>13,425,640</b>
REV	BQ - CAPITAL RESOURCES FOR DEBT	4,240,000	5,091,351	6,874,173	2,634,173
	BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	0	316,299,042	(12,301,362)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	25,609,625	0	21,851,174	(3,758,451)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	2,595,269	5,163,308	0
<b>REV Total</b>		<b>363,613,337</b>	<b>7,686,620</b>	<b>350,187,697</b>	<b>(13,425,640)</b>
<b>Projected Surplus / (Deficit)</b>			<b>0</b>	<b>0</b>	

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,935,212	6,732,698	10,355,186	(419,974)
	AB - FRINGE BENEFITS	4,811,786	3,533,199	4,718,050	93,736
	BB - EQUIPMENT	29,000	9,875	29,000	0
	DD - GENERAL EXPENSES	222,903	54,226	222,903	0
	DE - CONTRACTUAL SERVICES	5,507,400	4,511,908	5,507,400	0
	HD - DEBT SERVICE CHARGEBACKS	318,642	0	285,821	32,821
	HF - INTER-DEPARTMENTAL CHARGES	2,313,380	722,764	2,313,380	0
<b>EXP Total</b>		<b>23,138,323</b>	<b>15,564,670</b>	<b>23,431,740</b>	<b>(293,417)</b>
REV	AA - OPENING FUND BALANCE	0	743,043	0	0
	BE - INVEST INCOME	6,200	0	0	(6,200)
	BF - RENTS & RECOVERIES	0	1,449	1,449	1,449
	BH - DEPT REVENUES	7,579,868	4,879,134	7,188,795	(391,073)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	104,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	42,225	190,000	0
	TL - PROPERTY TAX	15,257,655	15,258,511	15,258,511	856
<b>REV Total</b>		<b>23,138,323</b>	<b>20,924,361</b>	<b>22,743,355</b>	<b>(394,968)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>(688,385)</b>	

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	211,024,804	134,981,205	211,306,920	(282,116)
	AB - FRINGE BENEFITS	116,615,526	88,893,671	113,214,285	3,401,241
	AC - WORKERS COMPENSATION	5,880,966	4,097,694	5,880,966	0
	BB - EQUIPMENT	223,538	70,163	223,538	0
	DD - GENERAL EXPENSES	4,982,034	3,195,510	4,982,034	0
	DE - CONTRACTUAL SERVICES	840,500	469,599	840,500	0
	DF - UTILITY COSTS	1,354,564	841,913	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	1,958,728	0	2,061,674	(102,946)
	HF - INTER-DEPARTMENTAL CHARGES	22,678,090	15,418,865	22,678,090	0
	OO - OTHER EXPENSE	4,613,626	498,073	3,000,000	1,613,626
<b>EXP Total</b>		<b>370,172,376</b>	<b>248,466,693</b>	<b>365,542,571</b>	<b>4,629,805</b>
REV	AA - OPENING FUND BALANCE	0	28,668,184	0	0
	BC - PERMITS & LICENSES	2,828,500	3,364,677	3,828,500	1,000,000
	BD - FINES & FORFEITS	2,750,000	742,963	1,750,000	(1,000,000)
	BE - INVEST INCOME	271,400	8,252	50,000	(221,400)
	BF - RENTS & RECOVERIES	0	47,993	50,000	50,000
	BH - DEPT REVENUES	3,883,000	1,289,156	2,383,000	(1,500,000)
	BJ - INTERDEPT REVENUES	552,100	140,042	552,100	0
	BQ - CAPITAL RESOURCES FOR DEBT	1,171,000	0	1,171,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	0	0
	TL - PROPERTY TAX	358,716,376	358,714,558	358,716,376	0
<b>REV Total</b>		<b>370,172,376</b>	<b>392,975,825</b>	<b>368,500,976</b>	<b>(1,671,400)</b>

Projected Surplus / (Deficit)

0

2,958,405

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to higher than budgeted overtime expense and termination payments partially offset by vacancies.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs.
	OO - OTHER EXPENSE	A budgeted contingency reserve is being used to fund higher than budgeted overtime expense.
REV	BC - PERMITS & LICENSES	A surplus is projected due to an increase in the number of alarm permits issued.
	BD - FINES & FORFEITS	A deficit is projected due to lower alarm permit fines.
	BE - INVEST INCOME	A deficit is projected primarily due to a lower investment earnings rate than was budgeted.
	BH - DEPT REVENUES	A deficit is projected due to a delay in Tow Truck Franchise contract.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	204,803,347	136,779,024	213,950,331	(9,146,984)
	AB - FRINGE BENEFITS	119,250,139	90,846,993	117,513,651	1,736,488
	AC - WORKERS COMPENSATION	2,968,848	2,288,457	2,968,848	0
	BB - EQUIPMENT	250,015	173,665	250,015	0
	DD - GENERAL EXPENSES	3,729,659	2,131,880	3,729,659	0
	DE - CONTRACTUAL SERVICES	10,735,634	5,625,890	10,735,634	0
	DF - UTILITY COSTS	2,632,200	1,930,100	2,632,200	0
	HD - DEBT SERVICE CHARGEBACKS	11,022,556	0	12,412,428	(1,389,872)
	HF - INTER-DEPARTMENTAL CHARGES	22,216,163	16,774,616	22,216,163	0
	OO - OTHER EXPENSE	2,200,000	14,209	1,700,000	500,000
<b>EXP Total</b>		<b>379,808,561</b>	<b>256,564,833</b>	<b>388,108,929</b>	<b>(8,300,368)</b>
REV	AA - OPENING FUND BALANCE	0	(5,417,241)	0	0
	BC - PERMITS & LICENSES	900,000	589,224	900,000	0
	BE - INVEST INCOME	17,300	9,123	17,300	0
	BF - RENTS & RECOVERIES	66,140	43,889	66,140	0
	BH - DEPT REVENUES	25,082,500	13,795,394	25,082,500	0
	BJ - INTERDEPT REVENUES	12,058,908	739,666	12,058,908	0
	BQ - CAPITAL RESOURCES FOR DEBT	1,448,000	0	1,448,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	374,027	2,081	374,027	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	447,190	1,064,600	(600,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	86,280	589,000	0
	TL - PROPERTY TAX	313,707,086	313,701,602	313,707,086	0
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	14,112,962	23,901,000	0
<b>REV Total</b>		<b>379,808,561</b>	<b>338,110,170</b>	<b>379,208,561</b>	<b>(600,000)</b>
<b>Projected Surplus/(Deficit)</b>		<b>0</b>		<b>(8,900,368)</b>	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected primarily due to higher than budgeted overtime expense and termination payments.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs.
	OO - OTHER EXPENSE	A budgeted contingency reserve is being used to fund higher than budgeted overtime expense.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A deficit is projected due to lower than budgeted Federal reimbursement.



# FISCAL 2013 MONTHLY FINANCIAL REPORT



## SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,128,886	11,703,615	16,894,603	2,234,283
	AB - FRINGE BENEFITS	11,478,346	8,198,692	11,064,894	413,452
	BB - EQUIPMENT	323,900	55,741	323,900	0
	DD - GENERAL EXPENSES	15,537,274	9,806,089	13,000,000	2,537,274
	DE - CONTRACTUAL SERVICES	27,725,100	25,087,355	27,725,100	0
	DF - UTILITY COSTS	11,134,900	5,518,041	10,000,000	1,134,900
	FF - INTEREST	8,318,051	0	8,318,051	0
	GG - PRINCIPAL	14,434,000	0	14,434,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	33,114,751	7,720,375	31,608,793	1,505,958
	OO - OTHER EXPENSE	26,597,260	0	26,597,260	0
<b>EXP Total</b>		<b>167,792,468</b>	<b>68,089,908</b>	<b>159,966,601</b>	<b>7,825,867</b>
REV	AA - FUND BALANCE	48,966,865	71,484,113	48,966,865	0
	BC - PERMITS & LICENSES	734,800	531,975	734,800	0
	BE - INVEST INCOME	220,000	43,051	220,000	0
	BF - RENTS & RECOVERIES	71,000	2,279,123	2,348,924	2,277,924
	BG - REVENUE OFFSET TO EXPENSE	0	0	0	0
	BH - DEPT REVENUES	14,432,300	1,324,935	14,432,300	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	101,116,109	4,056,890	101,116,109	0
<b>REV Total</b>		<b>167,792,468</b>	<b>79,720,088</b>	<b>170,070,392</b>	<b>2,277,924</b>

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# FISCAL 2013 MONTHLY FINANCIAL REPORT

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## AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	DD - GENERAL EXPENSES	100	100	100	0
	DE - CONTRACTUAL SERVICES	15,300	0	15,300	0
<b>EXP Total</b>		<b>15,400</b>	<b>100</b>	<b>15,400</b>	<b>0</b>

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# FISCAL 2013 MONTHLY FINANCIAL REPORT

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## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,133,171	1,389,083	2,109,085	24,086
	DD - GENERAL EXPENSES	33,033	23,294	33,033	0
	DE - CONTRACTUAL SERVICES	12,250	0	12,250	0
<b>EXP Total</b>		<b>2,178,454</b>	<b>1,412,377</b>	<b>2,154,368</b>	<b>24,086</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,419,132	6,000,468	9,131,847	287,285
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	264,082	303,900	0
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
<b>EXP Total</b>		<b>9,767,032</b>	<b>6,264,550</b>	<b>9,479,747</b>	<b>287,285</b>
REV	BH - DEPT REVENUES	3,115,000	26,082	115,000	(3,000,000)
<b>REV Total</b>		<b>3,115,000</b>	<b>26,082</b>	<b>115,000</b>	<b>(3,000,000)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is projected due to a delay in the Tax Map fee verification initiative.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,720,225	5,611,032	8,597,369	122,856
	BB - EQUIPMENT	15,000	900	15,000	0
	DD - GENERAL EXPENSES	426,600	413,906	426,600	0
	DE - CONTRACTUAL SERVICES	5,000,000	3,452,600	5,000,000	0
<b>EXP Total</b>		<b>14,161,825</b>	<b>9,478,438</b>	<b>14,038,969</b>	<b>122,856</b>
REV	BD - FINES & FORFEITS	590,000	161,445	590,000	0
	BF - RENTS & RECOVERIES	1,220,000	1,267,738	2,018,383	798,383
	BH - DEPT REVENUES	95,000	120,976	137,300	42,300
	BJ - INTERDEPT REVENUES	681,324	164,351	681,324	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	55,868	0	55,868	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	266,299	300,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	0	75,000	0
<b>REV Total</b>		<b>3,017,192</b>	<b>1,980,810</b>	<b>3,857,875</b>	<b>840,683</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected due to cash settlements resulting from successful litigation.
	BH - DEPT REVENUES	A surplus is projected due to increased revenue from fees and criminal restitution.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	84,982	0	(0)
<b>EXP Total</b>		<b>0</b>	<b>84,982</b>	<b>0</b>	<b>(0)</b>
REV	BF - RENTS & RECOVERIES	0	104,833	0	0
<b>REV Total</b>		<b>0</b>	<b>104,833</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
		<b>2013 Adopted</b>			
	<b>OBJECT AND NAME</b>	<b>Budget</b>	<b>Current Obligation</b>	<b>August Projections</b>	<b>Variance</b>
	AA - SALARIES, WAGES & FEES	5,050,806	1,632,481	4,816,171	234,635
	AB - FRINGE BENEFITS	26,968,963	3,188,840	26,885,660	83,303
	AC - WORKERS COMPENSATION	9,551,771	2,788,809	9,551,771	0
	BB - EQUIPMENT	8,000	0	8,000	0
	DD - GENERAL EXPENSES	103,200	73,905	103,200	0
	DE - CONTRACTUAL SERVICES	2,916,766	1,461,592	2,916,766	0
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	2,310,782	67,827,246	(882,352)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	315,300,478	0	301,539,119	13,761,359
	HF - INTER-DEPARTMENTAL CHARGES	5,318,891	1,298,896	5,318,891	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,453,524	12,442,075	20,453,524	0
	JA - CONTINGENCIES RESERVE	0	(3,055,821)	0	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	53,820,364	14,107,507	53,820,364	0
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>521,213,657</b>	<b>49,249,064</b>	<b>508,016,712</b>	<b>13,196,945</b>
	<b>30 - FISCAL ANALYSIS</b>				
	AA - SALARIES, WAGES & FEES	(2,569,101)	0	0	(2,569,101)
	<b>30 - FISCAL ANALYSIS Total</b>	<b>(2,569,101)</b>	<b>0</b>	<b>0</b>	<b>(2,569,101)</b>
<b>EXP Total</b>		<b>518,644,556</b>	<b>49,249,064</b>	<b>508,016,712</b>	<b>10,627,844</b>
REV	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>				
	AA - OPENING FUND BALANCE	10,000,000	57,996,551	10,000,000	0
	BD - FINES & FORFEITS	2,850,000	536,893	1,324,375	(1,525,625)
	BF - RENTS & RECOVERIES	6,914,723	2,255,204	2,284,348	(4,630,375)
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	2,757,379	11,184,418	0
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	54,579,489	53,279,030	54,579,489	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,455,014	10,500,000	853,181
	BQ - CAPITAL RESOURCES FOR DEBT	20,535,875	0	19,964,252	(571,623)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,586,700	19,513,043	38,586,700	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	6,521	118,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	1,079,405	1,329,462	(1,075,538)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	469,952,205	1,046,663,514	15,000,000
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	45,276,291	89,582,099	0
	TL - PROPERTY TAX	117,107,798	118,964,038	118,964,038	1,856,240
	TO - OTB 5% TAX	3,232,286	1,785,858	2,932,286	(300,000)
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>1,399,027,121</b>	<b>784,477,434</b>	<b>1,408,633,381</b>	<b>9,606,260</b>
<b>REV Total</b>		<b>1,399,027,121</b>	<b>784,477,434</b>	<b>1,408,633,381</b>	<b>9,606,260</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
	GA - LOCAL GOVT ASST PROGRAM	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than the Adopted Budget, this expense is also expected to be proportionately over budget.
REV	BD - FINES & FORFEITS	A deficit is projected due to lower than budgeted court fees.
	BF - RENTS & RECOVERIES	A deficit is projected due to the allocation of revenue to the respective departments.
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	A surplus is projected due to higher PILOTS payments than previously estimated.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected due to a partial phase out of State Aid for indigent defense into a grant.
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	A surplus is projected due to a higher growth rate than budgeted.
	TL - PROPERTY TAX	A surplus is projected due to taxes restored when new property owners were not eligible for credits applied to prior owners' tax bills.
	TO - OTB 5% TAX	A deficit is projected due to lower wagering activity.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,710,691	1,076,349	1,666,925	43,766
	BB - EQUIPMENT	2,400	0	2,400	0
	DD - GENERAL EXPENSES	15,400	12,573	15,400	0
<b>EXP Total</b>		<b>1,728,491</b>	<b>1,088,922</b>	<b>1,684,725</b>	<b>43,766</b>
REV	BC - PERMITS & LICENSES	3,631,250	3,349,175	3,932,110	300,860
	BD - FINES & FORFEITS	842,000	517,825	550,000	(292,000)
	BH - DEPT REVENUES	200	296	296	96
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	40,000	(5,000)
<b>REV Total</b>		<b>4,518,450</b>	<b>3,867,296</b>	<b>4,522,406</b>	<b>3,956</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BC - PERMITS & LICENSES	A surplus is projected due to an increase in fees associated with home improvement licenses.
	BD - FINES & FORFEITS	A shortfall is projected due to a lower than anticipated collection of fees associated with fines imposed on violators of trade practices.



# FISCAL 2013 MONTHLY FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,422,317	73,243,717	114,899,777	2,522,540
	AC - WORKERS COMPENSATION	5,151,101	3,602,114	5,151,101	0
	BB - EQUIPMENT	65,000	6,282	65,000	0
	DD - GENERAL EXPENSES	3,000,000	2,045,510	3,000,000	0
	DE - CONTRACTUAL SERVICES	18,979,900	14,514,948	18,979,900	0
	DF - UTILITY COSTS	638,800	230,198	638,800	0
<b>EXP Total</b>		<b>145,257,118</b>	<b>93,642,769</b>	<b>142,734,578</b>	<b>2,522,540</b>
REV	BD - FINES & FORFEITS	13,000	5,750	13,000	0
	BF - RENTS & RECOVERIES	819,000	8,461	8,461	(810,539)
	BG - REVENUE OFFSET TO EXPENSE	0	150,000	300,000	300,000
	BH - DEPT REVENUES	8,250,000	1,386,186	2,825,250	(5,424,750)
	BJ - INTERDEPT REVENUES	250,000	26,676	250,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	11,638,500	2,125,883	10,735,125	(903,375)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	262,000	(720,192)	(720,192)	(982,192)
<b>REV Total</b>		<b>21,232,500</b>	<b>2,982,763</b>	<b>13,411,644</b>	<b>(7,820,856)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BF - RENTS & RECOVERIES	A shortfall is projected due to funding no longer being received through Grants.
	BG - REVENUE OFFSET TO EXPENSE	A surplus is projected due to receivables from inmate Commissary for goods purchased by inmates.
	BH - DEPT REVENUES	A shortfall is projected due to a directive from the Department of Homeland Security in connection with an Immigration and Customs requirement to release undocumented immigrants being incarcerated as well as the removal of Suffolk inmates from the Nassau County
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected due to a lower than anticipated Federal inmate population.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to the reversal of a prior year accrual.

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# FISCAL 2013 MONTHLY FINANCIAL REPORT

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## CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,169,662	1,733,129	0
	DD - GENERAL EXPENSES	80,000	57,905	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
<b>EXP Total</b>		<b>2,038,129</b>	<b>1,452,566</b>	<b>2,038,129</b>	<b>0</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,289,604	1,501,356	2,277,511	12,093
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,397,100	1,286,999	1,397,100	0
<b>EXP Total</b>		<b>3,687,704</b>	<b>2,788,355</b>	<b>3,675,611</b>	<b>12,093</b>
REV	BJ - INTERDEPT REVENUES	1,302,672	(1,380)	1,302,672	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,691	0	45,691	0
<b>REV Total</b>		<b>1,348,363</b>	<b>(1,380)</b>	<b>1,348,363</b>	<b>0</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## CL - COUNTY CLERK

E/R	OBJECT AND NAME	2013 Adopted	Current	August	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	5,235,541	3,143,935	5,120,017	115,524
	BB - EQUIPMENT	50,000	24,906	50,000	0
	DD - GENERAL EXPENSES	300,000	128,576	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	138,894	300,000	0
<b>EXP Total</b>		<b>5,885,541</b>	<b>3,436,312</b>	<b>5,770,017</b>	<b>115,524</b>
REV	BD - FINES & FORFEITS	175,000	138,263	175,000	0
	BH - DEPT REVENUES	30,049,000	23,191,726	31,549,000	1,500,000
<b>REV Total</b>		<b>30,224,000</b>	<b>23,329,989</b>	<b>31,724,000</b>	<b>1,500,000</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A surplus is projected due to an increase in Clerk fees that are trending higher than anticipated.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,304,320	3,937,900	5,715,585	588,735
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	125,000	86,106	125,000	0
	DE - CONTRACTUAL SERVICES	573,000	115,600	573,000	0
<b>EXP Total</b>		<b>7,007,320</b>	<b>4,139,605</b>	<b>6,418,585</b>	<b>588,735</b>
REV	BF - RENTS & RECOVERIES	250,000	171,456	250,000	0
	BH - DEPT REVENUES	16,300	11,199	16,300	0
<b>REV Total</b>		<b>266,300</b>	<b>182,655</b>	<b>266,300</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,480,429	2,771,182	4,144,375	336,054
	DD - GENERAL EXPENSES	352,400	144,899	352,400	0
	DE - CONTRACTUAL SERVICES	11,000	(72,155)	11,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
<b>EXP Total</b>		<b>4,853,829</b>	<b>2,843,926</b>	<b>4,517,775</b>	<b>336,054</b>
REV	BF - RENTS & RECOVERIES	138,000	29,949	29,949	(108,051)
	BH - DEPT REVENUES	602,000	525,846	602,000	0
<b>REV Total</b>		<b>740,000</b>	<b>555,795</b>	<b>631,949</b>	<b>(108,051)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BF - RENTS & RECOVERIES	A shortfall is projected due to lower than budgeted reimbursements from Nassau Healthcare Corporation.

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# FISCAL 2013 MONTHLY FINANCIAL REPORT

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## CT - COURTS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AB - FRINGE BENEFITS	1,794,516	952,848	1,793,482	1,034
<b>EXP Total</b>		<b>1,794,516</b>	<b>952,848</b>	<b>1,793,482</b>	<b>1,034</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,526,847	632,466	1,526,847	0
<b>REV Total</b>		<b>1,526,847</b>	<b>632,466</b>	<b>1,526,847</b>	<b>0</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2013 Adopted	Current	August	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	27,930,809	19,486,235	29,223,245	(1,292,436)
	BB - EQUIPMENT	75,500	12,284	75,500	0
	DD - GENERAL EXPENSES	1,002,300	752,728	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,142,500	608,953	1,142,500	0
<b>EXP Total</b>		<b>30,151,109</b>	<b>20,860,200</b>	<b>31,443,545</b>	<b>(1,292,436)</b>
REV	BD - FINES & FORFEITS	0	3,000	3,000	3,000
	BF - RENTS & RECOVERIES	0	824	824	824
	BH - DEPT REVENUES	12,000	17,240	17,240	5,240
	BJ - INTERDEPT REVENUES	372,467	0	372,467	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	250,000	0	250,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,000	14,856	30,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,500	69,793	69,793	13,293
<b>REV Total</b>		<b>720,967</b>	<b>105,713</b>	<b>743,324</b>	<b>22,357</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an unexpected interest arbitration award for the IPBA union.
REV	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year disencumbrances.



# FISCAL 2013 MONTHLY FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2013 Adopted	Current	August	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	14,719,296	7,165,092	14,719,296	(0)
	BB - EQUIPMENT	112,500	13,552	112,500	0
	DD - GENERAL EXPENSES	2,348,553	463,397	2,348,553	0
	DE - CONTRACTUAL SERVICES	520,722	(41,282)	520,722	0
<b>EXP Total</b>		<b>17,701,071</b>	<b>7,600,758</b>	<b>17,701,071</b>	<b>(0)</b>
REV	BF - RENTS & RECOVERIES	120,000	107,864	120,000	0
	BH - DEPT REVENUES	35,000	50,554	50,554	15,554
<b>REV Total</b>		<b>155,000</b>	<b>158,418</b>	<b>170,554</b>	<b>15,554</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	771,537	428,347	764,499	7,038
	DD - GENERAL EXPENSES	12,500	4,387	12,500	0
<b>EXP Total</b>		<b>784,037</b>	<b>432,734</b>	<b>776,999</b>	<b>7,038</b>
REV	BF - RENTS & RECOVERIES	0	353	353	353
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	648,701	0	648,701	0
<b>REV Total</b>		<b>648,701</b>	<b>353</b>	<b>649,054</b>	<b>353</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AB - FRINGE BENEFITS	200,643,618	148,681,870	194,662,560	5,981,058
<b>EXP Total</b>		<b>200,643,618</b>	<b>148,681,870</b>	<b>194,662,560</b>	<b>5,981,058</b>
REV	BF - RENTS & RECOVERIES	0	2,251	2,251	2,251
<b>REV Total</b>		<b>0</b>	<b>2,251</b>	<b>2,251</b>	<b>2,251</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs for both Active Employees & Retirees.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2013 Adopted	Current	August	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	13,700,489	8,902,034	13,421,289	279,200
	BB - EQUIPMENT	66,000	39,575	66,000	0
	DD - GENERAL EXPENSES	1,422,050	697,777	1,422,050	0
	DE - CONTRACTUAL SERVICES	427,330	218,830	427,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,150,287	3,208,629	6,150,287	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	115,777,974	154,900,000	15,050,000
<b>EXP Total</b>		<b>196,716,156</b>	<b>133,844,819</b>	<b>181,386,956</b>	<b>15,329,200</b>
REV	BC - PERMITS & LICENSES	5,674,018	4,172,059	5,518,018	(156,000)
	BD - FINES & FORFEITS	150,000	143,863	171,449	21,449
	BF - RENTS & RECOVERIES	2,470,000	2,687,141	2,860,756	390,756
	BH - DEPT REVENUES	10,525,200	2,057,241	10,525,200	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	57,100	1,515	57,100	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	94,618,640	23,829,917	83,308,640	(11,310,000)
<b>REV Total</b>		<b>113,494,958</b>	<b>32,891,736</b>	<b>102,441,163</b>	<b>(11,053,795)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	A surplus is projected due to lower number of caseloads and children served.
REV	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year disencumbrances.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected due to lower reimbursable expenditures in relation to caseloads.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	720,000	480,527	739,757	(19,757)
	DD - GENERAL EXPENSES	2,500	501	2,500	0
	HF - INTER-DEPARTMENTAL CHARGES	165,382	104,096	165,382	0
<b>EXP Total</b>		<b>887,882</b>	<b>585,124</b>	<b>907,639</b>	<b>(19,757)</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	498,400	677,941	990,400	492,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	124,600	49,797	189,209	64,609
<b>REV Total</b>		<b>623,000</b>	<b>727,738</b>	<b>1,179,609</b>	<b>556,609</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A surplus is projected primarily due to the completion of the Brownsfield Redevelopment project related to the Glen Cove Industrial Development initiative.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A surplus is projected primarily due to funds received in connection with the Homeless Intervention & Employment program dating back to June 2012.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	4,022	0	(0)
<b>EXP Total</b>		<b>0</b>	<b>4,022</b>	<b>0</b>	<b>(0)</b>
REV	BD - FINES & FORFEITS	0	7,614	0	0
<b>REV Total</b>		<b>0</b>	<b>7,614</b>	<b>0</b>	<b>0</b>

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

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# FISCAL 2013 MONTHLY FINANCIAL REPORT

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## HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	535,514	332,947	512,134	23,380
	DD - GENERAL EXPENSES	5,450	3,700	5,450	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
<b>EXP Total</b>		<b>551,964</b>	<b>336,647</b>	<b>528,584</b>	<b>23,380</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,283,625	3,913,624	5,271,603	1,012,022
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	658,400	465,902	658,400	0
	DE - CONTRACTUAL SERVICES	23,334,354	20,485,092	25,704,255	(2,369,901)
	HF - INTER-DEPARTMENTAL CHARGES	3,837,870	1,866,200	3,837,870	0
<b>EXP Total</b>		<b>34,115,249</b>	<b>26,730,818</b>	<b>35,473,128</b>	<b>(1,357,879)</b>
REV	BD - FINES & FORFEITS	40,000	3,622	40,000	0
	BF - RENTS & RECOVERIES	0	1,662,009	1,771,057	1,771,057
	BH - DEPT REVENUES	0	70	70	70
	BJ - INTERDEPT REVENUES	379,280	340,727	379,280	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	93,209	93,209	93,209
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,526,052	2,223,200	5,526,052	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,678,629	5,681,634	10,678,629	0
<b>REV Total</b>		<b>16,623,961</b>	<b>10,004,471</b>	<b>18,488,297</b>	<b>1,864,336</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to savings in connection with a grant award allowing personnel to be transferred to the Grant Fund.
	DE - CONTRACTUAL SERVICES	A shortfall is projected due to the restoration of funding to Chemical Dependency, Mental Health and Youth Board programs agreed upon by the Nassau County Legislature.
REV	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.



# FISCAL 2013 MONTHLY FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,915,296	5,032,737	6,507,877	407,419
	DD - GENERAL EXPENSES	347,750	167,756	347,750	0
	DE - CONTRACTUAL SERVICES	8,844,278	7,620,811	8,844,278	0
	DF - UTILITY COSTS	3,868,318	2,618,519	3,868,318	0
<b>EXP Total</b>		<b>19,975,642</b>	<b>15,439,823</b>	<b>19,568,223</b>	<b>407,419</b>
REV	BF - RENTS & RECOVERIES	0	1,160	1,160	1,160
	BH - DEPT REVENUES	14,000	41,910	41,910	27,910
	BI - CAP BACKCHARGES	599,910	13,600	100,000	(499,910)
	BJ - INTERDEPT REVENUES	4,654,790	666,111	4,654,790	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	285,873	0	285,873	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	(6,167)	(6,167)	(6,167)
<b>REV Total</b>		<b>5,554,573</b>	<b>716,613</b>	<b>5,077,566</b>	<b>(477,007)</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,137,493	3,555,171	5,511,288	626,205
	BB - EQUIPMENT	40,777	25,202	40,777	0
	DD - GENERAL EXPENSES	1,682,331	1,845,996	2,082,331	(400,000)
	DE - CONTRACTUAL SERVICES	1,254,600	880,000	1,154,600	100,000
<b>EXP Total</b>		<b>9,115,201</b>	<b>6,306,370</b>	<b>8,788,996</b>	<b>326,205</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
	DD - GENERAL EXPENSES	A shortfall is projected due to higher general expenses for the Legislature. This shortfall is being funded by a surplus in Contractual Expenses and Salaries.

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## FISCAL 2013 MONTHLY FINANCIAL REPORT

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### LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	279,454	177,424	289,849	(10,395)
	DD - GENERAL EXPENSES	5,700	2,532	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	(54,176)	407,900	0
<b>EXP Total</b>		<b>693,054</b>	<b>125,780</b>	<b>703,449</b>	<b>(10,395)</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	411,142	281,137	443,614	(32,472)
	DD - GENERAL EXPENSES	16,445	11,431	16,445	0
	DE - CONTRACTUAL SERVICES	31,000	28,063	31,000	0
<b>EXP Total</b>		<b>458,587</b>	<b>320,631</b>	<b>491,059</b>	<b>(32,472)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to higher than budgeted salaries.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,630,556	3,913,472	6,095,470	535,086
	BB - EQUIPMENT	14,958	18,224	28,358	(13,400)
	DD - GENERAL EXPENSES	653,017	514,122	639,617	13,400
	DE - CONTRACTUAL SERVICES	58,145	58,144	58,145	0
<b>EXP Total</b>		<b>7,356,676</b>	<b>4,503,961</b>	<b>6,821,590</b>	<b>535,086</b>
REV	BH - DEPT REVENUES	20,000	18,032	20,000	0
<b>REV Total</b>		<b>20,000</b>	<b>18,032</b>	<b>20,000</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	501,811	343,275	501,811	0
	DD - GENERAL EXPENSES	9,000	2,148	9,000	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
<b>EXP Total</b>		<b>518,111</b>	<b>345,423</b>	<b>518,111</b>	<b>0</b>
REV	BH - DEPT REVENUES	400,000	408,623	408,623	8,623
<b>REV Total</b>		<b>400,000</b>	<b>408,623</b>	<b>408,623</b>	<b>8,623</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## PB - PROBATION

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,580,753	10,771,388	16,398,759	181,994
	BB - EQUIPMENT	30,900	19,648	30,900	0
	DD - GENERAL EXPENSES	277,800	112,313	277,800	0
	DE - CONTRACTUAL SERVICES	653,325	391,870	653,325	0
	DF - UTILITY COSTS	500	450	500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,107,938	290,826	1,107,938	0
<b>EXP Total</b>		<b>18,651,216</b>	<b>11,586,495</b>	<b>18,469,222</b>	<b>181,994</b>
REV	BF - RENTS & RECOVERIES	0	33,502	33,502	33,502
	BH - DEPT REVENUES	1,783,500	1,363,237	1,783,500	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	112,755	112,754	96,754
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,798,022	1,343,848	4,798,022	0
<b>REV Total</b>		<b>6,597,522</b>	<b>2,853,342</b>	<b>6,727,778</b>	<b>130,256</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due vacancies and General Fund salaries that are allocated to Grants.
REV	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A surplus is projected due to continuation of the Ignition Interlock Device Grant.

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# FISCAL 2013 MONTHLY FINANCIAL REPORT

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## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	591,077	452,105	614,581	(23,504)
	DD - GENERAL EXPENSES	38,600	9,777	38,600	0
	DE - CONTRACTUAL SERVICES	22,500	0	22,500	0
<b>EXP Total</b>		<b>652,177</b>	<b>461,882</b>	<b>675,681</b>	<b>(23,504)</b>



# FISCAL 2013 MONTHLY FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,589,416	12,012,832	15,282,144	(692,728)
	BB - EQUIPMENT	456,500	422,110	456,500	0
	DD - GENERAL EXPENSES	1,704,700	1,501,004	1,704,700	0
	DE - CONTRACTUAL SERVICES	3,383,511	3,255,439	3,383,511	0
<b>EXP Total</b>		<b>20,134,127</b>	<b>17,191,386</b>	<b>20,826,855</b>	<b>(692,728)</b>
REV	BF - RENTS & RECOVERIES	1,564,760	1,298,539	1,564,760	0
	BH - DEPT REVENUES	20,283,752	13,339,463	18,283,752	(2,000,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	2,001,842	675,000	0
<b>REV Total</b>		<b>22,523,512</b>	<b>16,639,844</b>	<b>20,523,512</b>	<b>(2,000,000)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to higher than budgeted salaries.
REV	BH - DEPT REVENUES	A deficit is projected due to lower attendance in the Parks.
	TX - SPECIAL TAXES - SPECIAL TAXES	Per Local Law 29-2000, all revenues resulting from the imposition of the Hotel Motel Tax are paid into the General Fund. The projected \$675,000 represents the percentage that according to the distribution formula of the Local Law should be paid to the promotion Agency which the County has contracted. This amount is offset in Contractual Expenses. The amount in the current obligation will be adjusted down at year end when funds are transferred to the Hotel Motel Grant accounts.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



**PL - PLANNING**

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	62,738	(0)	0
	MM - MASS TRANSPORTATION	0	(4,533,690)	0	0
<b>EXP Total</b>		<b>0</b>	<b>(4,470,952)</b>	<b>(0)</b>	<b>0</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## PR - SHARED SERVICES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	910,626	653,232	906,087	4,539
	DD - GENERAL EXPENSES	17,500	2,928	17,500	0
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
<b>EXP Total</b>		<b>929,626</b>	<b>657,655</b>	<b>925,087</b>	<b>4,539</b>
REV	BF - RENTS & RECOVERIES	100,000	339,682	343,167	243,167
	BH - DEPT REVENUES	528,500	11,518	20,500	(508,000)
<b>REV Total</b>		<b>628,500</b>	<b>351,200</b>	<b>363,667</b>	<b>(264,833)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected due to proceeds received from auctioning off from excess county property.
	BH - DEPT REVENUES	A deficit is projected due to a delayed implementation of the web based procurement system.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	27,972,683	20,366,818	26,980,250	992,433
	AC - WORKERS COMPENSATION	1,984,047	1,130,935	1,984,047	0
	BB - EQUIPMENT	93,000	41,993	93,000	0
	DD - GENERAL EXPENSES	5,297,300	4,055,288	5,297,300	0
	DE - CONTRACTUAL SERVICES	117,805,850	109,640,815	117,805,850	0
	DF - UTILITY COSTS	28,334,292	17,663,144	28,334,292	0
	HF - INTER-DEPARTMENTAL CHARGES	11,510,853	10,763,628	11,510,853	0
	MM - MASS TRANSPORTATION	43,264,576	39,621,949	43,264,576	0
	OO - OTHER EXPENSE	14,641,314	12,285,466	14,641,314	0
<b>EXP Total</b>		<b>250,903,915</b>	<b>215,570,035</b>	<b>249,911,482</b>	<b>992,433</b>
REV	BC - PERMITS & LICENSES	700,000	271,715	350,000	(350,000)
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	11,991,895	3,982,416	11,991,895	0
	BH - DEPT REVENUES	48,506,870	19,178,741	48,506,870	0
	BI - CAP BACKCHARGES	1,500,000	0	1,500,000	0
	BJ - INTERDEPT REVENUES	17,857,885	69,643	17,857,885	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	165,833	165,833	165,833
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	6,059,504	(14,082)	6,059,504	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	7,875,000	473	7,875,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,556,000	30,958,528	56,556,000	0
<b>REV Total</b>		<b>151,057,154</b>	<b>54,613,266</b>	<b>150,872,987</b>	<b>(184,167)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is due to vacancies and the allocation of reimbursable expenses due to Hurricane Sandy to the FEMA Fund.
REV	BC - PERMITS & LICENSES	A deficit is projected due to reduced volume of road permits.
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	A surplus is projected due to a reimbursement from the Town of Hempstead for Sandy related expenses.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



**RE - OFFICE OF REAL ESTATE SERVICES**

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	0	0	0
	OO - OTHER EXPENSE	0	(139,293)	0	0
<b>EXP Total</b>		<b>0</b>	<b>(139,293)</b>	<b>0</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	0	(17,461)	0	0
	BH - DEPT REVENUES	0	1,967	0	0
	BJ - INTERDEPT REVENUES	0	156,409	0	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	13,331	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	1	0	0
<b>REV Total</b>		<b>0</b>	<b>154,248</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	864,244	478,621	793,223	71,021
	BB - EQUIPMENT	5,000	4,972	5,000	0
	DD - GENERAL EXPENSES	160,500	25,772	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	5,049	125,000	0
<b>EXP Total</b>		<b>1,154,744</b>	<b>514,414</b>	<b>1,083,723</b>	<b>71,021</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## RS - RESERVES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
REV	BF - RENTS & RECOVERIES	0	13,753	0	0
<b>REV Total</b>		<b>0</b>	<b>13,753</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
REV	BD - FINES & FORFEITS	0	(625)	0	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	0	21,732	0	0
<b>REV Total</b>		<b>0</b>	<b>21,107</b>	<b>0</b>	<b>0</b>

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



# FISCAL 2013 MONTHLY FINANCIAL REPORT



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	230,021	180,242	261,056	(31,035)
	DD - GENERAL EXPENSES	1,000	1	1,000	0
	DE - CONTRACTUAL SERVICES	12,500	9,500	12,500	0
<b>EXP Total</b>		<b>243,521</b>	<b>189,743</b>	<b>274,556</b>	<b>(31,035)</b>
REV	BH - DEPT REVENUES	15,000	10,220	15,000	0
<b>REV Total</b>		<b>15,000</b>	<b>10,220</b>	<b>15,000</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to higher than budgeted salaries.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	26,979	(0)	0
<b>EXP Total</b>		<b>0</b>	<b>26,979</b>	<b>(0)</b>	<b>0</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,129,626	27,422,776	42,534,306	1,595,320
	BB - EQUIPMENT	24,000	18,405	24,000	0
	DD - GENERAL EXPENSES	882,700	570,112	882,700	0
	DE - CONTRACTUAL SERVICES	8,632,335	6,801,227	8,632,335	0
	HF - INTER-DEPARTMENTAL CHARGES	17,269,168	4,969,007	17,269,168	0
	SS - RECIPIENT GRANTS	67,165,000	39,985,520	63,165,000	4,000,000
	TT - PURCHASED SERVICES	59,316,405	51,222,469	59,816,405	(500,000)
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	44,222,543	55,525,000	6,905,000
	XX - MEDICAID	253,089,365	169,245,063	250,750,000	2,339,365
<b>EXP Total</b>		<b>512,938,599</b>	<b>344,457,122</b>	<b>498,598,914</b>	<b>14,339,685</b>
REV	BF - RENTS & RECOVERIES	1,900,000	2,733,982	2,733,983	833,983
	BH - DEPT REVENUES	16,000,000	7,076,342	14,500,000	(1,500,000)
	BJ - INTERDEPT REVENUES	227,068	64,207	227,068	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	122,637,538	30,321,125	111,077,018	(11,560,520)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	60,450,178	21,313,977	57,468,184	(2,981,994)
<b>REV Total</b>		<b>201,214,784</b>	<b>61,509,634</b>	<b>186,006,253</b>	<b>(15,208,531)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to vacancies and savings in connection with a grant award allowing personnel to be transferred to the Grant Fund.
	SS - RECIPIENT GRANTS	A surplus is projected primarily due to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF), Safety Net (SN) and Foster care programs.
	TT - PURCHASED SERVICES	A deficit is projected as a result of a less rapid declining caseload than originally anticipated, which is contingent upon caseload recertification.
	WW - EMERGENCY VENDOR PAYMENTS	A surplus is projected primarily due to a lower than anticipated number of caseloads under the TANF, SN, Institutional care, Foster Care, Juvenile Delinquents and People in Need of Supervision programs.
	XX - MEDICAID	A surplus is projected due to the New York State Mandate Relief program that was enacted as part of the NYS 2013/2014 budget effective April 1, 2013. The State lowered the counties' weekly Medicaid payments.
REV	BH - DEPT REVENUES	A shortfall is projected primarily due to a lower amount of collections for Child Support payments than originally projected.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower salary expenses and caseloads in the TANF, Institutional Care and Foster Care services programs. This also includes the reversal of receivables in relation to the American Recovery and Reinvestment Act (ARRA) funds for Federal Medicaid Assistance Payment (FMAP) that did not come to fruition as a result of the NY State reconciliation.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower salary expenses and caseloads in the SN program.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,258,022	1,295,709	2,087,748	170,274
	BB - EQUIPMENT	8,000	0	8,000	0
	DD - GENERAL EXPENSES	329,800	256,136	329,800	0
	DE - CONTRACTUAL SERVICES	198,500	103,313	198,500	0
	OO - OTHER EXPENSE	18,000,000	4,590,995	20,000,000	(2,000,000)
<b>EXP Total</b>		<b>20,794,322</b>	<b>6,246,152</b>	<b>22,624,048</b>	<b>(1,829,726)</b>
REV	BA - INT PENALTY ON TAX	28,800,000	24,728,241	28,800,000	0
	BD - FINES & FORFEITS	50,000	8,980	50,000	0
	BE - INVEST INCOME	2,780,000	1,036,244	1,841,500	(938,500)
	BF - RENTS & RECOVERIES	0	11,987	11,988	11,988
	BH - DEPT REVENUES	775,000	308,402	775,000	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,360,000	2,069,512	3,360,000	0
<b>REV Total</b>		<b>35,765,000</b>	<b>28,163,365</b>	<b>34,838,488</b>	<b>(926,512)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
	OO - OTHER EXPENSE	A deficit is projected due to an increase in the tax certiorari payments.
REV	BE - INVEST INCOME	A deficit is projected primarily due to a lower investment earnings rate than was budgeted.
	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,951,366	1,752,604	2,754,950	196,416
	BB - EQUIPMENT	8,700	270	8,700	0
	DD - GENERAL EXPENSES	265,210	121,824	265,210	0
	DE - CONTRACTUAL SERVICES	9,151,100	8,663,000	9,151,100	0
<b>EXP Total</b>		<b>12,376,376</b>	<b>10,537,698</b>	<b>12,179,960</b>	<b>196,416</b>
REV	BD - FINES & FORFEITS	55,069,710	37,224,026	54,069,710	(1,000,000)
	BF - RENTS & RECOVERIES	0	61,831	61,831	61,831
<b>REV Total</b>		<b>55,069,710</b>	<b>37,285,857</b>	<b>54,131,541</b>	<b>(938,169)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to staff vacancy and changes in work schedules.
REV	BD - FINES & FORFEITS	A deficit is projected due to lower than anticipated summons received from parking and traffic penalties.
	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	336,459	196,447	336,203	256
	DD - GENERAL EXPENSES	9,000	3,964	9,000	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	694,120	227,956	694,120	0
<b>EXP Total</b>		<b>1,040,279</b>	<b>428,368</b>	<b>1,040,023</b>	<b>256</b>
REV	BJ - INTERDEPT REVENUES	346,159	0	346,159	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	0	32,900	0
<b>REV Total</b>		<b>379,059</b>	<b>0</b>	<b>379,059</b>	<b>0</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	13,408	(0)	0
<b>EXP Total</b>		<b>0</b>	<b>13,408</b>	<b>(0)</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	0	141	0	0
<b>REV Total</b>		<b>0</b>	<b>141</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## 2013 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
FCF	FC - FIRE COMMISSION	341,926	372,735	343,602	(1,676)
<b>FCF Total</b>		<b>341,926</b>	<b>372,735</b>	<b>343,602</b>	<b>(1,676)</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	107,504	108,614	108,614	(1,110)
	AS - ASSESSMENT DEPARTMENT	177,657	207,348	176,923	734
	AT - COUNTY ATTORNEY	249,791	306,124	299,667	(49,876)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	84,982	0	(0)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,489,350	56,293	2,489,350	0
	CA - OFFICE OF CONSUMER AFFAIRS	2,697	21,730	4,061	(1,364)
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,752,628	3,630,628	1,912,544	(159,916)
	CF - OFFICE OF CONSTITUENT AFFAIRS	16,340	16,339	19,054	(2,714)
	CL - COUNTY CLERK	28,249	65,304	28,183	66
	CO - COUNTY COMPTROLLER	155,268	291,044	163,984	(8,716)
	CS - CIVIL SERVICE	40,769	117,863	40,768	1
	DA - DISTRICT ATTORNEY	650,101	1,022,519	783,829	(133,728)
	EL - BOARD OF ELECTIONS	224,734	263,495	261,168	(36,434)
	HE - HEALTH DEPARTMENT	431,518	475,891	359,908	71,610
	HP - PHYSICALLY CHALLENGED	0	4,022	0	(0)
	HS - DEPARTMENT OF HUMAN SERVICES	129,426	161,370	167,569	(38,143)
	IT - INFORMATION TECHNOLOGY	343,555	381,000	360,643	(17,088)
	LE - COUNTY LEGISLATURE	90,103	94,437	98,305	(8,202)
	LR - OFFICE OF LABOR RELATIONS	9,454	9,454	9,454	0
	ME - MEDICAL EXAMINER	175,933	178,631	172,902	3,031
	PA - PUBLIC ADMINISTRATOR	33,402	43,968	33,402	0
	PB - PROBATION	346,304	706,550	420,255	(73,951)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,557	7,554	7,554	3
	PK - PARKS, RECREATION AND MUSEUMS	246,211	363,267	257,506	(11,295)
	PL - PLANNING	0	62,738	(0)	0
	PR - SHARED SERVICES	42,639	92,141	42,664	(25)
	PW - PUBLIC WORKS DEPARTMENT	698,863	870,596	776,554	(77,691)
	SA - COORD AGENCY FOR SPANISH AMERICANS	3,221	3,221	3,221	(0)
	SC - SENIOR CITIZENS AFFAIRS	0	26,979	(0)	0
	SS - SOCIAL SERVICES	309,743	445,555	333,542	(23,799)
	TR - COUNTY TREASURER	68,478	69,156	69,156	(678)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,294	15,851	343	11,951
	VS - VETERANS SERVICES AGENCY	2,343	2,343	2,343	(0)
	YB - NASSAU COUNTY YOUTH BOARD	0	13,408	(0)	0
<b>GEN Total</b>		<b>8,846,132</b>	<b>10,220,414</b>	<b>9,403,464</b>	<b>(557,332)</b>
PDD	PD - POLICE DEPARTMENT	60,000	4,512,567	4,723,859	(4,663,859)
<b>PDD Total</b>		<b>60,000</b>	<b>4,512,567</b>	<b>4,723,859</b>	<b>(4,663,859)</b>
PDH	PD - POLICE DEPARTMENT	401,000	5,850,647	3,161,506	(2,760,506)
<b>PDH Total</b>		<b>401,000</b>	<b>5,850,647</b>	<b>3,161,506</b>	<b>(2,760,506)</b>
<b>Grand Total</b>		<b>9,649,058</b>	<b>20,956,363</b>	<b>17,632,431</b>	<b>(7,983,373)</b>



# FISCAL 2013 MONTHLY FINANCIAL REPORT



## 2013 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
FCF	FC - FIRE COMMISSION	1,468,668	1,261,294	2,045,841	(577,173)
<b>FCF Total</b>		<b>1,468,668</b>	<b>1,261,294</b>	<b>2,045,841</b>	<b>(577,173)</b>
GEN	AS - ASSESSMENT DEPARTMENT	0	3,336	3,336	(3,336)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	35,434	111,000	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	9,124,308	16,153,356	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	95,542	120,000	(20,000)
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	0	12,700	0
	CS - CIVIL SERVICE	61,900	0	1,900	60,000
	DA - DISTRICT ATTORNEY	714,000	530,942	873,103	(159,103)
	EL - BOARD OF ELECTIONS	34,500	9,706	34,500	0
	EM - EMERGENCY MANAGEMENT	0	38,536	(0)	0
	HE - HEALTH DEPARTMENT	301,900	99,237	301,900	0
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	454	2,200	0
	IT - INFORMATION TECHNOLOGY	148,300	207,640	207,640	(59,340)
	ME - MEDICAL EXAMINER	35,286	45,270	35,286	0
	PA - PUBLIC ADMINISTRATOR	7,800	395	7,800	0
	PB - PROBATION	300,000	162,592	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	313,800	921,929	921,929	(608,129)
	PR - SHARED SERVICES	1,800	0	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	3,017,400	3,093,910	3,214,319	(196,919)
	RM - RECORDS MANAGEMENT	4,100	0	4,100	0
	SS - SOCIAL SERVICES	1,206,625	607,489	1,306,625	(100,000)
	TR - COUNTY TREASURER	0	6,977	6,977	(6,977)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	0	70,000	0
<b>GEN Total</b>		<b>22,661,667</b>	<b>14,983,695</b>	<b>23,755,471</b>	<b>(1,093,804)</b>
PDD	PD - POLICE DEPARTMENT	24,000,000	17,606,450	30,000,000	(6,000,000)
<b>PDD Total</b>		<b>24,000,000</b>	<b>17,606,450</b>	<b>30,000,000</b>	<b>(6,000,000)</b>
PDH	PD - POLICE DEPARTMENT	20,000,000	16,482,632	30,000,000	(10,000,000)
<b>PDH Total</b>		<b>20,000,000</b>	<b>16,482,632</b>	<b>30,000,000</b>	<b>(10,000,000)</b>
<b>Grand Total</b>		<b>68,130,335</b>	<b>50,334,071</b>	<b>85,801,312</b>	<b>(17,670,977)</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## 2013 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
PDD	FB - FRINGE BENEFIT	38,550,321	38,531,120	38,531,120	19,201
<b>PDD Total</b>		<b>38,550,321</b>	<b>38,531,120</b>	<b>38,531,120</b>	<b>19,201</b>
PDH	FB - FRINGE BENEFIT	29,778,343	29,734,446	29,734,446	43,897
<b>PDH Total</b>		<b>29,778,343</b>	<b>29,734,446</b>	<b>29,734,446</b>	<b>43,897</b>
<b>Grand Total</b>		<b>68,328,664</b>	<b>68,265,566</b>	<b>68,265,566</b>	<b>63,098</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## 2013 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
FCF	FB - FRINGE BENEFIT	1,245,707	1,238,627	1,238,627	7,080
<b>FCF Total</b>		<b>1,245,707</b>	<b>1,238,627</b>	<b>1,238,627</b>	<b>7,080</b>
GEN	FB - FRINGE BENEFIT	46,800,842	47,316,974	47,316,974	(516,132)
<b>GEN Total</b>		<b>46,800,842</b>	<b>47,316,974</b>	<b>47,316,974</b>	<b>(516,132)</b>
PDD	FB - FRINGE BENEFIT	1,558,963	1,616,443	1,616,443	(57,480)
<b>PDD Total</b>		<b>1,558,963</b>	<b>1,616,443</b>	<b>1,616,443</b>	<b>(57,480)</b>
PDH	FB - FRINGE BENEFIT	7,600,862	7,598,798	7,598,798	2,064
<b>PDH Total</b>		<b>7,600,862</b>	<b>7,598,798</b>	<b>7,598,798</b>	<b>2,064</b>
<b>Grand Total</b>		<b>57,206,374</b>	<b>57,770,842</b>	<b>57,770,842</b>	<b>(564,468)</b>

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

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## 2013 AB - FRINGE BENEFITS - HEALTH INSURANCE ACTIVE

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
FCF	FB - FRINGE BENEFIT	1,659,720	1,069,519	1,596,000	63,720
<b>FCF Total</b>		<b>1,659,720</b>	<b>1,069,519</b>	<b>1,596,000</b>	<b>63,720</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	2,697	2,697	(2,697)
	CT - COURTS	38,728	23,476	38,728	0
	FB - FRINGE BENEFIT	67,004,747	44,213,441	66,246,000	758,747
<b>GEN Total</b>		<b>67,043,475</b>	<b>44,239,614</b>	<b>66,287,425</b>	<b>756,050</b>
PDD	FB - FRINGE BENEFIT	30,629,087	19,881,884	30,076,000	553,087
<b>PDD Total</b>		<b>30,629,087</b>	<b>19,881,884</b>	<b>30,076,000</b>	<b>553,087</b>
PDH	FB - FRINGE BENEFIT	27,040,206	17,989,413	27,071,000	(30,794)
<b>PDH Total</b>		<b>27,040,206</b>	<b>17,989,413</b>	<b>27,071,000</b>	<b>(30,794)</b>
<b>Grand Total</b>		<b>126,372,488</b>	<b>83,180,430</b>	<b>125,030,425</b>	<b>1,342,063</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## 2013 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	August Projections	Variance
FCF	FB - FRINGE BENEFIT	925,375	608,339	929,000	(3,625)
<b>FCF Total</b>		<b>925,375</b>	<b>608,339</b>	<b>929,000</b>	<b>(3,625)</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,231,263	894,334	21,231,263	0
	CT - COURTS	1,454,781	791,539	1,454,781	0
	FB - FRINGE BENEFIT	50,955,158	31,269,406	46,804,144	4,151,014
<b>GEN Total</b>		<b>73,641,202</b>	<b>32,955,279</b>	<b>69,490,188</b>	<b>4,151,014</b>
PDD	FB - FRINGE BENEFIT	26,566,115	16,261,571	24,324,000	2,242,115
<b>PDD Total</b>		<b>26,566,115</b>	<b>16,261,571</b>	<b>24,324,000</b>	<b>2,242,115</b>
PDH	FB - FRINGE BENEFIT	36,321,966	22,555,530	33,805,000	2,516,966
<b>PDH Total</b>		<b>36,321,966</b>	<b>22,555,530</b>	<b>33,805,000</b>	<b>2,516,966</b>
<b>Grand Total</b>		<b>137,454,658</b>	<b>72,380,719</b>	<b>128,548,188</b>	<b>8,906,470</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## 2013 OO - OTHER EXPENSES

FUND	DEPT AND NAME	SUBJECT	2013 Adopted Budget	Current Obligation	August Projections	Variance
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	4,240,000	2,415,043	6,874,173	(2,634,173)
		88989 - NIFA SET-ASIDES	211,394,858	0	209,286,026	2,108,832
	<b>DS - DEBT SERVICE Total</b>		<b>215,634,858</b>	<b>2,415,043</b>	<b>216,160,199</b>	<b>(525,341)</b>
<b>DSV Total</b>			<b>215,634,858</b>	<b>2,415,043</b>	<b>216,160,199</b>	<b>(525,341)</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0
		52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
		55955 - NYS ASSN OF COUNTIES	60,750	60,447	60,750	0
		66966 - LEGAL AID SOC OF NC	6,054,467	6,054,467	6,054,467	0
		67967 - BAR ASSN NC PUB DFDR	7,729,564	3,600,828	7,729,564	0
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
		70970 - RESIDENT TUITION	4,598,000	667,193	4,598,000	0
		7097F - FIT RESIDENT TUITION	4,114,000	1,760,885	4,114,000	0
		87985 - OTHER PAYMENTS	0	479,115	0	0
		87987 - OTHER SUITS & DAMAGES	20,535,875	137,816	20,535,875	0
		8798B - ATTORNEY FEES	0	152,160	0	0
		8798C - ATTORNEY GROSS PROCEEDS	0	582,571	0	0
		93993 - INSURANCE ON BLDGS	590,700	500,000	590,700	0
	97998 - CONTINGENCY RESERVE	10,000,000	0	10,000,000	0	
	<b>BU - OFFICE OF MANAGEMENT AND BUDGET Total</b>		<b>53,820,364</b>	<b>14,107,490</b>	<b>53,820,364</b>	<b>0</b>
	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
		94994 - RENT	14,566,314	12,285,466	14,566,314	0
	<b>PW - PUBLIC WORKS DEPARTMENT Total</b>		<b>14,641,314</b>	<b>12,285,466</b>	<b>14,641,314</b>	<b>0</b>
	RE - OFFICE OF REAL ESTATE SERVICES	94994 - RENT	0	(139,293)	0	0
	<b>RE - OFFICE OF REAL ESTATE SERVICES Total</b>		<b>0</b>	<b>(139,293)</b>	<b>0</b>	<b>0</b>
	TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	18,000,000	3,633,138	20,000,000	(2,000,000)
	<b>TR - COUNTY TREASURER Total</b>		<b>18,000,000</b>	<b>3,633,138</b>	<b>20,000,000</b>	<b>(2,000,000)</b>
	<b>GEN Total</b>			<b>86,461,678</b>	<b>29,886,802</b>	<b>88,461,678</b>
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	2,963	0	0
		87987 - OTHER SUITS & DAMAGES	3,000,000	102,260	3,000,000	0
		8798B - ATTORNEY FEES	0	5,350	0	0
		8798C - ATTORNEY GROSS PROCEEDS	0	387,500	0	0
		97998 - CONTINGENCY RESERVE	1,613,626	0	0	1,613,626
<b>PD - POLICE DEPARTMENT Total</b>		<b>4,613,626</b>	<b>498,073</b>	<b>3,000,000</b>	<b>1,613,626</b>	
<b>PDD Total</b>			<b>4,613,626</b>	<b>498,073</b>	<b>3,000,000</b>	<b>1,613,626</b>
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	1,700,000	14,209	1,700,000	0
		97998 - CONTINGENCY RESERVE	500,000	0	0	500,000
	<b>PD - POLICE DEPARTMENT Total</b>		<b>2,200,000</b>	<b>14,209</b>	<b>1,700,000</b>	<b>500,000</b>
<b>PDH Total</b>			<b>2,200,000</b>	<b>14,209</b>	<b>1,700,000</b>	<b>500,000</b>
<b>Grand Total</b>			<b>308,910,162</b>	<b>32,814,127</b>	<b>309,321,877</b>	<b>(411,715)</b>

## **SMART GOVERNMENT INITIATIVES**





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## FISCAL 2013 MONTHLY FINANCIAL REPORT

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The Administration has developed numerous Smart Government Initiatives that are in the process of being implemented. The Monthly Reports provide an update on the status of these initiatives by department. As of August 2013, two initiatives are expected to yield approximately \$2.7 million in savings.

Department	Initiative	Achieved	Projected Savings	Annual Savings
Police Department	Removal of 15 Police Officers from Long-Term Disability	\$ 732,100	\$ 1,500,000	\$ 1,950,000
Sheriff's Department	Removal of 20 Employees from Payroll to Disability	\$ 606,313	\$ 1,218,430	\$ 2,436,860
<b>Total</b>		<b>\$ 1,338,413</b>	<b>\$ 2,718,430</b>	<b>\$ 4,386,860</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2013 BUDGET REDUCTION INITIATIVE SHEET

As of August 31, 2013

**Initiative:** Remove 15 Police Officers from Long-Term Disability  
**Source:** Police Department  
**Owner:** Thomas Krumpter  
**Department:** Police Department

Projection	FY13	Annual
<b>Original</b>	\$1,500,000	\$1,950,000
<b>Achieved</b>	\$732,100	\$1,097,500

#### Description:

Fifteen (15) police officer titled employees are expected to retire under this initiative. The Nassau County Police Department is currently reviewing all Long-Term Disability cases for Retirement eligibility.

#### Implementation:

The Nassau County Police Department has requested assistance and intervention from the New York State Comptroller.

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

#### Progress Report

The Police Department met with representatives from the New York State retirement system in March 2012 to request the expediting of the disability claims. As of August 31, 2013, seven officers have retired because of this initiative. Fifteen officers are expected to retire under this initiative in 2013.

#### 2013 Annual Impact

The value of the removal and transfer of the employees from the County payroll to a State disability pension will generate total savings of approximately \$2 million annually. For 2013, the total savings is expected to be approximately \$1.5 million.

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2013 BUDGET REDUCTION INITIATIVE SHEET

As of August 31, 2013

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

Projection	FY13 Savings	Annual
<b>Original</b>	\$1,218,430	\$2,436,860
<b>Achieved</b>	606,313	1,007,067

#### Description:

At the beginning of the fiscal year 2013 twenty (20) correction officer titled employees were 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 and has started to see some results. The department continues in its effort in achieving this initiative. Twenty officers are expected to retire under this initiative. As of August 31st, eight employees have transitioned from payments to receiving a pension.

#### 2013 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 (\$83,843 salary + \$38,000 fringe = \$121,843 x 20) annually.

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# FISCAL 2013 MONTHLY FINANCIAL REPORT

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## **KEY PERFORMANCE INDICATORS**



# FISCAL 2013 MONTHLY FINANCIAL REPORT



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

Department	FY 2013 Budget	On Board 12/31/2012	On Board 7/31/2013	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 8/31/2013	Variance 7/31/13 vs. 8/31/2013	Variance 8/31/2013 vs. 2013 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	28	-	-	-	-	28	-	(1)	-
AS - ASSESSMENT DEPARTMENT	160	157	158	-	(2)	-	-	156	(2)	(4)	-
AT - COUNTY ATTORNEY	106	106	106	-	-	-	-	106	-	-	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	20	-	-	1	-	21	1	(4)	-
BU - CONTROL CENTER 30	(107)	-	-	-	-	-	-	-	-	107	-
CA - OFFICE OF CONSUMER AFFAIRS	27	27	26	-	-	-	-	26	-	(1)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,152	1,116	1,105	-	(12)	1	(1)	1,093	(12)	(59)	-
CE - COUNTY EXECUTIVE	20	20	20	-	-	-	(2)	18	(2)	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	39	38	38	-	-	1	(1)	38	-	(1)	-
CL - COUNTY CLERK	84	83	81	1	-	2	(1)	83	2	(1)	-
CO - COUNTY COMPTROLLER	86	74	76	2	(2)	-	-	76	-	(10)	-
CS - CIVIL SERVICE	53	51	50	-	(1)	2	(2)	49	(1)	(4)	-
DA - DISTRICT ATTORNEY	375	372	360	3	(2)	1	(1)	361	1	(14)	-
EL - BOARD OF ELECTIONS	139	147	154	1	-	1	(2)	154	-	15	-
FC - FIRE COMMISSION	97	95	91	-	-	-	-	91	-	(6)	-
EM - EMERGENCY MANAGEMENT	10	8	7	1	-	1	-	9	2	(1)	-
HE - HEALTH DEPARTMENT	169	166	168	2	(1)	-	-	169	1	-	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	12	12	-	-	-	-	12	-	-	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	80	77	76	-	(1)	2	(3)	74	(2)	(6)	11
IT - INFORMATION TECHNOLOGY	85	80	77	-	(1)	-	(1)	75	(2)	(10)	-
LE - COUNTY LEGISLATURE	97	88	86	1	-	1	-	88	2	(9)	-
LR - OFFICE OF LABOR RELATIONS	4	4	4	-	-	-	-	4	-	-	-
MA - OFFICE OF MINORITY AFFAIRS	5	5	6	-	-	-	-	6	-	1	-
ME - MEDICAL EXAMINER	74	65	65	3	-	1	(1)	68	3	(6)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	198	197	195	-	(2)	-	-	193	(2)	(5)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	152	150	2	-	1	-	153	3	2	-
PD - POLICE DISTRICT	1,445	1,450	1,393	-	(2)	-	(5)	1,386	(7)	(59)	-
PD - POLICE HEADQUARTERS	1,580	1,562	1,591	-	(13)	12	(7)	1,583	(8)	3	-
PR - SHARED SERVICES	11	11	11	-	-	-	-	11	-	-	-
PW - PUBLIC WORKS DEPARTMENT	422	416	411	-	(2)	4	(3)	410	(1)	(12)	-
RM - RECORDS MANAGEMENT	14	13	12	-	-	-	-	12	-	(2)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	5	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	644	631	628	11	(2)	5	(1)	641	13	(3)	17
TR - COUNTY TREASURER	33	29	29	1	-	-	-	30	1	(3)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	43	43	-	-	-	-	43	-	-	-
VS - VETERANS SERVICES AGENCY	6	5	6	1	-	-	-	7	1	1	-
<b>Sub-Total Full Time Employees</b>	<b>7,395</b>	<b>7,379</b>	<b>7,310</b>	<b>29</b>	<b>(43)</b>	<b>36</b>	<b>(31)</b>	<b>7,301</b>	<b>(9)</b>	<b>(94)</b>	<b>-</b>
<b>Contract Employees</b>	<b>41</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28</b>
<b>Major Operating Funds Sub-Total</b>	<b>7,436</b>	<b>7,410</b>	<b>7,310</b>	<b>29</b>	<b>(43)</b>	<b>36</b>	<b>(31)</b>	<b>7,301</b>	<b>(109)</b>	<b>(135)</b>	<b>28</b>
<b>Sewer District</b>	<b>306</b>	<b>264</b>	<b>269</b>	<b>4</b>	<b>(2)</b>	<b>5</b>	<b>(6)</b>	<b>270</b>	<b>6</b>	<b>(36)</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>7,742</b>	<b>7,674</b>	<b>7,579</b>	<b>33</b>	<b>(45)</b>	<b>41</b>	<b>(37)</b>	<b>7,571</b>	<b>(103)</b>	<b>(171)</b>	<b>28</b>

\* DA - District Attorney now classifies FIA (DIST ATT LAW AST, TMP) as Full-Time Employees.

\* RE - Real Estate merged with PW - Department of Public Works



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

DEPARTMENT	TITLE	HC
CL	CLERK II	1
CO	AUDITING ASSISTANT I	1
	GRP HLTH INS SPVR	1
DA	PUBLIC INFO OFFICER	1
	LEGAL SECRETARY I	2
EL	REGISTRATION CLERK	1
EM	DIRECTOR OF EMERGENCY RECOVERY	1
HE	SANITARIAN I	1
	CLERK TYPIST II	1
LE	ADMINISTRATIVE ASST	1
ME	FORENSC SCINTST III(LATNT PRN)	1
	FORENSIC SCIENTIST TRAINEE	1
	FORENSIC HISTO-TECHNOLOGIST II	1
PK	MAINT MECHANIC II	1
	MAINT MECHANIC I	1
SS	CASEWORKER I	10
	CASE WKR I BI-LINGUAL SPANISH	1
TR	DEPUTY CO TREASURER	1
VS	VETERANS COUNSELOR I	1
<b>MAJOR FUNDS NEW HIRES</b>		<b>29</b>
SSW	SWG TRTMNT OPTR TRNE	4
<b>SEWER DISTRICT NEW HIRES</b>		<b>4</b>
<b>TOTAL NEW HIRES</b>		<b>33</b>





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

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>Termination/ Resignation</b>
AS	CLERK I	(1)
	ACCOUNTING ASSISTANT I	(1)
CC	REGISTERED NURSE V	(1)
	CORRECTION OFFICER	(10)
	CORRECTION SERGEANT	(1)
CO	ASSISTANT FIELD AUDIT DIRECTOR	(1)
	FIELD AUDITOR II	(1)
CS	PRSNL SPCLST I	(1)
DA	LEGAL SECRETARY III	(1)
	ASST DISTRICT ATTY	(1)
HE	SANITARIAN I	(1)
HS	PSYCH SOC WORKER II	(1)
IT	TECHNICAL DEVELOPER, TEMPORARY	(1)
PB	PROB OFFICER II	(2)
PDD	POLICE LIEUTENANT	(1)
	POLICE OFFICER	(1)
PDH	POLICE LIEUTENANT	(1)
	POLICE SERGEANT	(1)
	POLICE OFFICER	(4)
	POLICE OFFICER-DET	(5)
	AMBULANCE MED TECH	(1)
	POLICE COMMUNICATIONS OPERATOR	(1)
PW	BRIDGE OPERATOR	(1)
	PLANNER II	(1)
	PLANT MAINT MECH I	(1)
	PLANT MNT MECH TRNE	(1)
SS	CASEWORKER II	(1)
	CLERK/M.D.	(1)
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(45)</b>
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>0</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(45)</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



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

Department	On Board 7/31/2013	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 8/31/2013	Variance 6/30/13 vs. 5/31/13
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
EM - EMERGENCY MANAGEMENT	1	-	-	(1)	-	-	(1)
HE - HEALTH DEPARTMENT	74	-	-	(1)	-	73	(1)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	53	1	-	-	-	54	1
HS - DEPARTMENT OF HUMAN SERVICES	36	1	2	(1)	-	38	2
ME - MEDICAL EXAMINER	-	-	-	-	-	-	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	12	-	-	-	-	12	-
SS - SOCIAL SERVICES	152	-	1	(3)	(1)	149	(3)
<b>Grant Fund Total</b>	<b>333</b>	<b>2</b>	<b>3</b>	<b>(6)</b>	<b>(1)</b>	<b>331</b>	<b>(2)</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



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

Department	Total Union							Total Non			Grand Total	CONTRACT	
	CSEA	DAI	IPBA	PBA	COBA	SOA	On-Board 8/31/2013	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE			Union On-Board 8/31/2013
Assessment	150	-	-	-	-	-	150	-	-	6	6	156	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	2	7	28	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	26	-	-	-	-	-	26	-	-	-	-	26	-
Civil Service	47	-	-	-	-	-	47	-	-	2	2	49	-
Consumer Affairs	24	-	-	-	-	-	24	-	-	2	2	26	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	160	-	-	-	931	-	1,091	-	-	2	2	1,093	-
County Attorney	31	-	-	-	-	-	31	-	-	75	75	106	-
County Clerk	75	-	-	-	-	-	75	-	1	7	8	83	-
County Comptroller	62	-	-	-	-	-	62	-	1	13	14	76	-
County Executive	-	-	-	-	-	-	-	-	1	17	18	18	-
District Attorney <sup>1</sup>	125	-	41	-	-	-	166	-	1	194	195	361	-
Elections	121	-	-	-	-	-	121	-	-	33	33	154	-
Emergency Management	2	-	-	-	-	-	2	-	-	7	7	9	-
Fire Commission	91	-	-	-	-	-	91	-	-	-	-	91	-
Health	165	-	-	-	-	-	165	-	-	4	4	169	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	65	-	-	-	-	-	65	-	-	9	9	74	11
Information Technology	72	-	-	-	-	-	72	-	-	3	3	75	-
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-
Legislature	-	-	-	-	-	-	-	-	19	69	88	88	-
Medical Examiner	65	-	-	-	-	-	65	-	-	3	3	68	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	21	21	21	-
Police District	60	-	-	1,172	-	153	1,385	-	-	1	1	1,386	-
Police Headquarters	696	348	-	358	-	170	1,572	-	-	11	11	1,583	-
Probation	192	-	-	-	-	-	192	-	-	1	1	193	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works <sup>2</sup>	402	-	-	-	-	-	402	-	-	8	8	410	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	147	-	-	-	-	-	147	-	-	6	6	153	-
Shared Services	9	-	-	-	-	-	9	-	-	2	2	11	-
Social Services	630	-	-	-	-	-	630	-	-	11	11	641	17
Traffic and Parking Violations Agency	40	-	-	-	-	-	40	-	-	3	3	43	-
Treasurer	27	-	-	-	-	-	27	-	-	3	3	30	-
Veterans Services	5	-	-	-	-	-	5	-	-	2	2	7	-
<b>Sub-Total Full-Time Employees</b>	<b>3,532</b>	<b>348</b>	<b>41</b>	<b>1,530</b>	<b>931</b>	<b>323</b>	<b>6,705</b>	<b>5</b>	<b>23</b>	<b>568</b>	<b>596</b>	<b>7,301</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>28</b>
<b>Major Operating Funds Sub-Total</b>	<b>3,532</b>	<b>348</b>	<b>41</b>	<b>1,530</b>	<b>931</b>	<b>323</b>	<b>6,705</b>	<b>5</b>	<b>23</b>	<b>568</b>	<b>596</b>	<b>7,301</b>	<b>28</b>
<b>Sewer Districts</b>	<b>269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>270</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>3,801</b>	<b>348</b>	<b>41</b>	<b>1,530</b>	<b>931</b>	<b>323</b>	<b>6,974</b>	<b>5</b>	<b>23</b>	<b>569</b>	<b>597</b>	<b>7,571</b>	<b>28</b>

# FISCAL 2013 MONTHLY FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Departments	Year-to-Date July Overtime Hours						*YTD Actual Variance
	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	Paid Overtime 2012	Accrued Comp 2012	Total Overtime 2012	
Assessment	33.7	94.7	128.5	1.6	24.5	26.0	102.4
Assessment Review	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Board of Elections	157.5	2,502.5	2,660.0	14.0	8,504.1	8,518.1	(5,858.1)
Civil Service	22.5	274.1	296.6	8.5	38.6	47.1	249.5
Constituent Affairs	1,603.1	144.2	1,747.3	1,187.3	129.0	1,316.3	431.0
Consumer Affairs	773.7	1,182.2	1,955.9	769.0	882.6	1,651.6	304.3
Correctional Center	146,752.6	10,045.3	156,797.9	147,759.9	9,246.3	157,006.1	(208.3)
County Attorney	0.0	292.9	292.9	0.0	111.8	111.8	181.1
County Clerk	0.0	2,121.3	2,121.3	0.0	2,085.4	2,085.4	36.0
County Comptroller	0.0	2,885.0	2,885.0	0.0	548.7	548.7	2,336.3
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	8,710.9	5,105.5	13,816.4	8,673.5	5,243.0	13,916.5	(100.2)
Emergency Management	538.3	441.8	980.0	301.4	273.7	575.1	404.9
Fire Commission	23,514.1	490.9	24,005.0	20,260.5	403.2	20,663.7	3,341.3
Health	1,152.0	1,563.7	2,715.7	1,755.8	393.3	2,149.1	566.6
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	0.0	0.0	0.0	104.0	104.0	(104.0)
Human Services	5.6	23.2	28.8	34.7	107.8	142.4	(113.6)
Information Technology	3,065.1	1,454.2	4,519.2	1,545.7	1,634.7	3,180.4	1,338.8
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	63.5	0.0	63.5	15.0	0.0	15.0	48.5
Medical Examiner	687.2	281.2	968.4	670.0	319.4	989.5	(21.1)
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department	437,416.0	0.0	437,416.0	345,420.0	0.0	345,420.0	91,996.0
Probation	4,034.7	1,754.5	5,789.2	5,235.8	1,819.6	7,055.4	(1,266.1)
Public Administrator	9.0	2.6	11.6	12.0	7.5	19.5	(7.9)
Public Works, Planning, Real Estate	55,203.8	3,309.6	58,513.4	27,382.0	3,568.1	30,950.1	27,563.3
Purchasing	0.0	21.9	21.9	0.0	145.3	145.3	(123.5)
Records Management	0	455.37	455.37	0	60.08	60.08	395.3
Recreation, Parks and Museums	13,304.8	1,830.3	15,135.1	3,115.5	909.6	4,025.0	11,110.0
Sheriff	11,587.8	1,339.2	12,927.1	9,677.7	1,344.7	11,022.4	1,904.6
Social Services	11,014.6	6,661.0	17,675.7	11,894.2	6,964.9	18,859.2	(1,183.5)
Traffic and Parking Violations Agency	0.0	1,448.3	1,448.3	789.4	1,008.2	1,797.6	(349.2)
Treasurer	101.9	78.1	180.0	76.0	210.5	286.5	(106.5)
Veteran Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Sub-Total</b>	<b>719,752.2</b>	<b>45,803.6</b>	<b>765,555.8</b>	<b>586,599.4</b>	<b>46,088.3</b>	<b>632,687.7</b>	<b>132,868.2</b>
Sewer & Water Supply	41,061.8	7,521.8	48,583.6	26,855.2	6,309.1	33,164.3	15,419.3
<b>Sub-Total</b>	<b>41,061.8</b>	<b>7,521.8</b>	<b>48,583.6</b>	<b>26,855.2</b>	<b>6,309.1</b>	<b>33,164.3</b>	<b>15,419.3</b>
<b>Grand Total</b>	<b>760,814.0</b>	<b>53,325.4</b>	<b>814,139.4</b>	<b>613,454.6</b>	<b>52,397.3</b>	<b>665,851.9</b>	<b>148,287.5</b>

Data Source: BIRT Performance Scorecard Report as of September 5, 2013. 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 July numbers due to one-month lag in overtime hours.

# FISCAL 2013 MONTHLY FINANCIAL REPORT

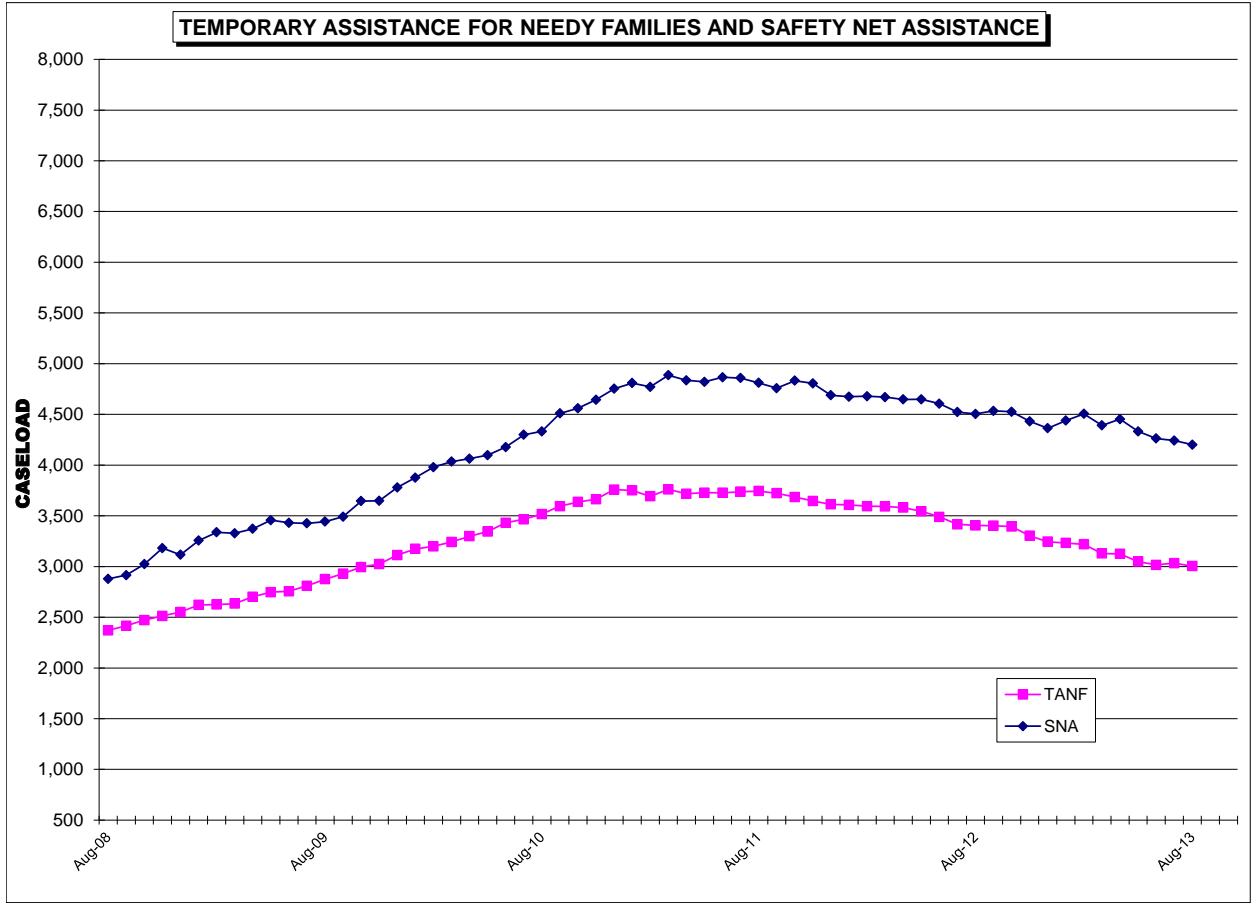


## KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

September 2013				January 2013				September 2012				Change in Totals Sept 2013 vs. Jan 2013	Change in Totals Sept 2013 vs. Sept 2012
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
ACTIVE	5,488	1,936	7,424	ACTIVE	5,563	1,974	7,537	ACTIVE	5,550	1,994	7,544	(113)	(120)
RETIREES	6,239	4,917	11,156	RETIREES	6,310	4,920	11,230	RETIREES	6,376	4,953	11,329	(74)	(173)
<b>TOTAL</b>	<b>11,727</b>	<b>6,853</b>	<b>18,580</b>	<b>TOTAL</b>	<b>11,873</b>	<b>6,894</b>	<b>18,767</b>	<b>TOTAL</b>	<b>11,926</b>	<b>6,947</b>	<b>18,873</b>	<b>(187)</b>	<b>(293)</b>
<u>Active Plans</u>				<u>Active Plans</u>				<u>Active Plans</u>					
EMPIRE PLAN	5,397	1,830	7,227	EMPIRE PLAN	5,462	1,864	7,326	EMPIRE PLAN	5,443	1,880	7,323	(99)	(96)
ALL OTHER	91	106	197	ALL OTHER	101	110	211	ALL OTHER	107	114	221	(14)	(24)
<b>TOTAL</b>	<b>5,488</b>	<b>1,936</b>	<b>7,424</b>	<b>TOTAL</b>	<b>5,563</b>	<b>1,974</b>	<b>7,537</b>	<b>TOTAL</b>	<b>5,550</b>	<b>1,994</b>	<b>7,544</b>	<b>(113)</b>	<b>(120)</b>
<u>Retiree Plans</u>				<u>Retiree Plans</u>				<u>Retiree Plans</u>					
EMPIRE PLAN	1,395	549	1,944	EMPIRE PLAN	1,504	581	2,085	EMPIRE PLAN	1,586	621	2,207	(141)	(263)
MEDICARE IND		4,252	4,252	MEDICARE IND		4,225	4,225	MEDICARE IND		4,215	4,215	27	37
MEDICARE F1	1,393		1,393	MEDICARE F1	1,366		1,366	MEDICARE F1	1,376		1,376	27	17
MEDICARE F2	3,350		3,350	MEDICARE F2	3,339		3,339	MEDICARE F2	3,308		3,308	11	42
ALL OTHER	101	116	217	ALL OTHER	101	114	215	ALL OTHER	106	117	223	2	(6)
<b>TOTAL</b>	<b>6,239</b>	<b>4,917</b>	<b>11,156</b>	<b>TOTAL</b>	<b>6,310</b>	<b>4,920</b>	<b>11,230</b>	<b>TOTAL</b>	<b>6,376</b>	<b>4,953</b>	<b>11,329</b>	<b>(74)</b>	<b>(173)</b>
<u>Annual Rates Per Employee</u>				<u>Annual Rates Per Employee</u>				<u>Annual Rates Per Employee</u>				<u>% Change (Rates) Sept 2013 vs. Sept 2012</u>	
EMPIRE PLAN	20,238.72			EMPIRE PLAN	20,238.72			EMPIRE PLAN	18,753.60			7.92%	
EMPIRE PLAN		9,215.76		EMPIRE PLAN		9,215.76		EMPIRE PLAN		8,553.00		7.75%	
MEDICARE IND		4,791.96		MEDICARE IND		4,791.96		MEDICARE IND		5,030.88		-4.75%	
MEDICARE F1	15,815.16			MEDICARE F1	15,815.16			MEDICARE F1	15,231.36			3.83%	
MEDICARE F2	11,391.36			MEDICARE F2	11,391.36			MEDICARE F2	11,709.24			-2.71%	
Note - As of September 1, 2013, 97.8% of all individuals are enrolled in a Empire Health Insurance plan.				Note - As of January 1, 2013, 97.7% of all individuals are enrolled in a Empire Health Insurance plan.				Note - As of September 1, 2012, 97.6% of all individuals are enrolled in a Empire Health Insurance plan.					



KPI REPORT 6: DSS Caseloads





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

**August Inmate Population**

	<b>August 2010</b>	<b>August 2011</b>	<b>August 2012</b>	<b>August 2013</b>
County Population	1,496	1,319	1,307	1,163
Suffolk Inmate	-	105	28	-
State-Ready Population	11	16	13	15
Federal Population	139	126	92	42
Parole Violators	17	19	27	62
<b>TOTAL</b>	<b>1,663</b>	<b>1,585</b>	<b>1,467</b>	<b>1,282</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>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
January	1,404	1,401	1,272	1,211
February	1,497	1,394	1,326	1,191
March	1,525	1,361	1,288	1,185
April	1,502	1,298	1,259	1,182
May	1,501	1,304	1,253	1,207
June	1,498	1,319	1,297	1,195
July	1,494	1,338	1,313	1,173
August	1,496	1,319	1,307	1,163
September	1,476	1,341	1,331	-
October	1,483	1,380	1,326	-
November	1,462	1,344	1,261	-
December	1,399	1,278	1,190	-
<b>Year-to-Date County Average</b>	<b>1,489</b>	<b>1,342</b>	<b>1,289</b>	<b>1,188</b>
<b>Year-end County Average</b>	<b>1,478</b>	<b>1,340</b>	<b>1,285</b>	
<b>Suffolk County Inmates</b>				
<b>Month</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
January	-	-	108	6
February	-	-	155	4
March	-	12	194	2
April	-	56	146	1
May	-	81	104	-
June	-	100	56	-
July	-	102	28	-
August	-	105	28	-
September	-	101	39	-
October	-	153	66	-
November	-	155	29	-
December	-	131	9	-
<b>Year-to-Date Suffolk Average</b>	<b>-</b>	<b>76</b>	<b>102</b>	<b>2</b>
<b>Year-end Sufflok Average</b>	<b>-</b>	<b>100</b>	<b>80</b>	
<b>Federal Inmates</b>				
<b>Month</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
January	119	105	114	82
February	108	103	107	88
March	117	102	112	85
April	130	109	113	69
May	135	116	106	69
June	138	127	112	76
July	142	128	98	56
August	139	126	92	42
September	136	134	92	-
October	136	145	97	-
November	119	142	85	-
December	112	135	86	-
<b>Year-to-Date Federal Average</b>	<b>127</b>	<b>115</b>	<b>107</b>	<b>71</b>
<b>Year-end Federal Average</b>	<b>128</b>	<b>123</b>	<b>101</b>	



# FISCAL 2013 MONTHLY FINANCIAL REPORT



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

### Financial Activity for the period August 2013

Expense	2013 Budget	Estimates	
		Aug-13	Aug-2013 YTD
Salary	10,638,000	833,866	6,670,927
Fringe Benefits	8,890,900	641,224	5,129,791
General and Administrative Expenses	12,107,300	931,897	7,455,177
Bond Principal	1,455,000	121,250	970,000
<b>Expense Total</b>	<b>33,091,200</b>	<b>2,528,237</b>	<b>20,225,895</b>
<b>Revenue</b>			
Net Retained Commission	24,650,900	2,105,962	16,847,699
Other income	636,700	145,948	1,167,585
<b>Revenue Total</b>	<b>25,287,600</b>	<b>2,251,910</b>	<b>18,015,284</b>
<b>Net Profit</b>	<b>(7,803,600)</b>	<b>(276,327)</b>	<b>(2,210,611)</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.

Please note that these figures are estimated based on our 2013 budget submitted to the NYS Gaming Commission Board. These figures will be reconciled to actual figures once our filings with the NYS Gaming Commission have been submitted and accepted.



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

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of September 1, 2013 with respect to grievances filed for the 2014/2015 tax year. Thus far, there have been 158,305 grievances filed broken down as follows:

<b>Class</b>	<b>Number of Grievances</b>
Class I Properties	136,701
Class II Properties	5,623
Class III Properties	523
Class IV Properties	15,458
<b>Total</b>	<b>158,305</b>

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

ARC has sent out a first round of residential offers of settlement totaling 66,975, of which 4,002 were offers made to petitioners representing themselves.

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