

MONTHLY COUNTY BUDGET REPORT

For the Period Ending December 31, 2013

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
January 23, 2014**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB), as required by NIFA, is issuing the December 2013 Financial Report. The December report includes the current projection of the 2013 fiscal year-end. It is preliminary as many departments are still processing 2013 invoices and revenue and expense accruals which may have a significant impact on year-end actual results. As in the past, the County is reporting its financial results on a budgetary basis, which is a comparison to the County's Modified Budget. During the 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). Consistent with Hurricane Irene, the County is seeking 100 percent reimbursement for its storm related expenses.

The New York State Action Plan which seeks federal authorization for the allowable uses of CDBG-DR funds contains a provision to use these funds to cover the non-federal match (see page 60 of the link (<http://www.ny.gov/assets/documents/CDBGActionPlan.pdf>). Additionally, in recent weeks, there have been several press releases from the Governor's office that sources of funds have been identified to cover the non-federal share. This may reverse 2012 reserves accrued and alleviate the need for additional reserves for local share for year-end 2013 financials. The December projection does not include any anticipated hurricane related costs as they are segregated into an established FEMA Fund.

Because of the layoffs and voluntary incentive programs through 2011 and 2012, the fulltime headcount for the major funds at the end of December 2013 was 7,252 positions compared to 7,861 at the end of December 2011, representing a reduction of 609 positions. The headcount

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will continue to decrease in 2014 as a result of continued normal attrition and limited replacement of personnel deemed crucial to County operations.

The projections in the tables that follow are based on headcount at the end of December 2013 inclusive of additional supplemental payrolls. The Administration has projected operating costs for police terminations of \$9.3 million. The Administration in total bonded \$9.4 million from new and prior authority, making the total separation costs of approximately \$18.7 for seventy-nine police officers.

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.

The County is projecting a surplus of \$33.8 million primarily due to: fringe savings in health insurance due to a lower than anticipated composite premium rate increase, lower than anticipated retiree health insurance provided at the NHCC, 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, Purchased Services and Emergency Vendor Payments, and a higher rate of growth than budgeted for Sales Tax.



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense in Fiscal Year 2013 for the five major funds is \$797.8 million, which is \$12.4 million less than the 2013 Modified Budget. This projected variance is primarily being driven by vacancies substantially offset by overtime, termination costs and the hiring of additional Police Officers.

Headcount

The full-time headcount for the major funds as of December 31, 2013 was 7,252 positions, which represents 127 fewer employees than year-end 2012. The headcount reductions represent a decrease of over 21% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through December 31, 2013, the Police Department incurred approximately \$68.3 million in overtime expense. OMB is projecting that the Police Department will end 2013 with \$69.0 million in overtime expense. Through December 31, 2013, the Sheriff/Correctional Center incurred approximately \$16.2 million in overtime expense. The projection for the year assumes that the department will be essentially on budget.

Fringe Benefits

The 2013 Modified Budget for Employee Benefits provided for the five major funds is \$489.3 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 \$485.2 million, a \$4.1 million savings from the 2013 Modified 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.



Interest & Principal

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

Other Expenses

OMB projects other expenses to be \$264.6 million, a \$35.9 million surplus when compared with the 2013 Modified Budget amount of \$300.5 million. The surplus is primarily attributable to the use of bonding for judgments and settlements and contingencies.

Early Intervention/Special Education

OMB projects Early Intervention/Special Education to be \$137.1 million, a \$31.4 million surplus when compared with the 2013 Modified Budget amount of \$168.5 million. The surplus is primarily attributable to a lower than anticipated number of caseloads and children served than originally contemplated. Effective April 1st, 2013, NYS changed the provider payment procedure for Early Intervention, where provider payments are net of third-party reimbursements.

Recipient Grants

OMB projects Recipient Grants to be \$60.9 million, a \$3.3 million surplus when compared with the 2013 Modified Budget amount of \$64.2 million. The surplus is primarily attributable to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families, Safety Net, Subsidized Adoptions and Foster Care programs.

Emergency Vendor Payments

OMB projects Emergency Vendor Payments to be \$49.2 million, a \$11.8 million surplus when compared with the 2013 Modified Budget amount of \$60.9 million. The surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families, Safety Net, Institutional & Foster Care, Juvenile Delinquency and People in need of Supervision programs.

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Medicaid

OMB projects Medicaid to be \$254.9 million, a \$1.9 million deficit when compared with the 2013 Modified Budget amount of \$253.0 million. A deficit is projected due to a recent change by New York State in connection with the payment schedule for 2013 which added one more payment for 2013 than was originally anticipated.



REVENUE RESULTS

Fund Balance

OMB projects that the potential utilization for a portion of Fund Balance in support of operations will not be warranted.

Interest & Penalties on Tax

OMB projects Interest & Penalties on Tax to be \$32.8 million, which is a surplus when compared to the \$28.8 million in the 2013 Modified Budget. This is primarily due to a higher volume of delinquent tax penalties collected.

Permits and Licenses

OMB projects Permits and Licenses to be \$17.3 million, which is a surplus when compared to the \$13.7 million in the 2013 Modified Budget. This is primarily due to an increase in the number of alarm permits issued or renewed and fees associated with home improvement licenses and various Health Department fees including food establishments, partially offset by lower projected fees for road opening permits. This is partially offset by lower projected fees for road opening permits.

Fines & Forfeits

OMB projects Fines & Forfeits to be \$61.4 million, which is a deficit when compared with the \$65.5 million in the 2013 Modified Budget. This is primarily due to lower number of false alarm responses and a decrease in the funds received from the County Courts related to Traffic and Criminal fines.

Investment Income

OMB projects Investment Income to be \$2.0 million, which is lower than the \$3.1 million in the 2013 Modified 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 \$36.9 million, which is \$9.4 million lower than the \$27.5 million in the 2013 Modified Budget. A surplus is projected primarily due to a higher than anticipated budget recovery of prior year appropriations in connection with Pre-School and various human services related expenses.



Department Revenues

OMB projects Department Revenues to be \$7.9 million lower than the \$177.1 million in the 2013 Modified Budget primarily due to a delay in Tax Map Verification and Web based procurement initiatives; 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; a change made by NYS in connection with payment procedures for the Early Intervention program; a decrease in Parks attendance; lower reimbursements from school districts and child support payments and lower Tow Truck Franchise fees. These unfavorable items are partially offset by higher fees for various items in the County Clerk's office that are trending higher than previously anticipated.

Capital Resources for Debt

OMB projects Capital Resources for Debt to be \$21.4 million lower than the \$27.4 million in the 2013 Modified Budget primarily due to a planned bonding in the budget to Fund Other Judgments and Settlements not expected to materialize partially offset by higher than budgeted premium received on bond issuances.

Federal Aid

OMB projects Federal Aid to be \$26.4 million lower than the \$156.1 million in the 2013 Modified Budget primarily due to lower salary expense reimbursements and various direct assistance 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 under the Federal Medicaid Assistance Payment (FMAP) program 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 \$29.6 million lower than the \$237.6 million in the 2013 Modified Budget primarily due to lower reimbursable expenses in connection with county provided Early Intervention/Special Education services and a decrease in Safety Net caseloads and subsidized Adoptions in Social Services: and in addition a phase out of grant for indigent defense.

Sales Tax

OMB projects Sales Tax to be \$23.0 million higher than the \$1,121.2 million in the 2013 Modified Budget due to a higher rate of growth than previously anticipated.

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Expense Variance Explanations - 2013 Adopted Budget

OBJECT AND NAME	2013 Modified Budget	December Projections	Variance	Explanations
AA - SALARIES, WAGES & FEES	810,166,823	797,792,632	12,374,191	A surplus is projected primarily due to vacancies substantially offset by higher overtime and terminal leave costs.
AB - FRINGE BENEFITS	460,588,474	456,512,166	4,076,307	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%) ,lower than anticipated NYS Unemployment Insurance and health insurance for retirees for NHCC.
AC - WORKERS COMPENSATION	28,696,733	28,686,177	10,556	
BB - EQUIPMENT	1,754,110	1,657,131	96,980	
DD - GENERAL EXPENSES	34,684,863	33,557,428	1,127,435	
DE - CONTRACTUAL SERVICES	229,880,000	227,731,264	2,148,736	
DF - UTILITY COSTS	36,113,674	36,324,249	(210,575)	
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	68,297,835	(1,352,941)	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 increases proportionately.
GG - PRINCIPAL	61,874,999	58,145,000	3,729,999	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 ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	316,607,404	306,307,509	10,299,895	
HF - INTER-DEPARTMENTAL CHARGES	93,262,142	76,329,260	16,932,882	Occurring mostly in PD and Social Services.
HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	20,463,524	0	
LH - TRANS TO PDH SUITS & DAMAGES	10,500,000	10,500,000	0	
MM - MASS TRANSPORTATION	42,582,206	42,582,206	0	
NA - NCIFA EXPENDITURES	1,776,000	1,776,000	0	
OO - OTHER EXPENSE	300,480,261	264,605,927	35,874,334	A surplus is primarily attributable to planned bonding to fund other judgments and settlements not expected to materialize and contingencies.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	168,450,000	137,064,500	31,385,500	A surplus is projected due to a lower than anticipated number of caseloads and children served and changes in the provider payment procedures for the early intervention program, whereby provider payments are now net of third-party reimbursements.
SS - RECIPIENT GRANTS	64,165,000	60,900,000	3,265,000	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), Subsidized Adoptions and Foster care programs.
TT - PURCHASED SERVICES	63,816,405	63,600,000	216,405	
WW - EMERGENCY VENDOR PAYMENTS	60,930,000	49,175,000	11,755,000	A surplus is projected primarily due to a lower than anticipated number of caseloads under the TANF, SN, Institutional and Foster Care and Juvenile Delinquency programs.
XX - MEDICAID	252,979,365	254,850,679	(1,871,314)	A deficit is projected due to a recent change by New York State in connection with the payment schedule for 2013 which added one more payment for 2013 than was originally anticipated.
	3,230,820,357	3,090,740,987	140,079,370	

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Revenue Variance Explanations - 2013 Adopted Budget

OBJECT AND NAME	2013 Modified Budget	December Projections	Variance	Explanation
AA - FUND BALANCE	10,000,000	0	(10,000,000)	OMB projects that the potential utilization for a portion of Fund Balance in support of operations will not be warranted.
BA - INT PENALTY ON TAX	28,800,000	32,809,567	4,009,567	A surplus is projected due to a higher volume of delinquent tax penalties collected.
BC - PERMITS & LICENSES	13,733,768	17,267,847	3,534,079	A surplus is projected primarily due to an increase in the number of alarm permits issued or renewed, fees associated with home improvement licenses and various Health Dept. fees, partially offset by lower projected fees for road opening permits.
BD - FINES & FORFEITS	65,539,710	61,437,684	(4,102,026)	A shortfall is projected due to 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 Parking and Criminal fines.
BE - INVEST INCOME	3,074,900	1,960,324	(1,114,576)	A shortfall is projected due to lower investment earnings rates than budgeted.
BF - RENTS & RECOVERIES	27,554,518	36,939,086	9,384,568	A surplus is projected primarily due to an anticipated higher than budget recovery of prior year appropriations in connection with Pre-School and various human services related expenses.
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	177,052,142	169,179,074	(7,873,068)	A shortfall is being projected due to a change made by NYS in connection with payment procedures for the Early Intervention program; a directive from the Department of Homeland Security to release incarcerated undocumented immigrants; a delay in the implementation of Tax Map Verification and Web Based Procurement Initiatives; a decrease in Parks attendance; lower reimbursements from school districts and child support payments and less Tow Truck Franchise fees. Offset by Clerk fees that are trending higher than anticipated.
BI - CAP BACKCHARGES	2,099,910	13,600	(2,086,310)	Budgeted chargebacks are being paid directly from the Capital Fund.
BJ - INTERDEPT REVENUES	93,262,142	76,329,260	(16,932,882)	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,791,179	1,144,360	A surplus is projected due to higher PILOTS payments than previously estimated.
BQ - CAPITAL RESOURCES FOR DEBT	27,394,875	5,985,744	(21,409,131)	A shortfall is projected due to a planned bonding in the budget to Fund Other Judgments and Settlements not expected to materialize partially offset by higher than budgeted premium received on bond issuances.
BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	195,987	195,987	
BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	306,307,509	(22,292,895)	The projected shortfall reflects a lower debt service expense. This amount is offset by lower Debt Service Chargeback Expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	71,428,988	66,495,110	(4,933,878)	A shortfall is due to a delay in the issuance of bonds and less than anticipated chargebacks from the Sewer & Storm Water fund.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,116,499	129,707,182	(26,409,317)	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 the Federal Medicaid Assistance Payment program (FMAP) that did not come to fruition as a result of the NY State FMAP reconciliation.
IF - INTERFD TSFS - INTERFUND TRANSFERS	10,500,000	10,500,000	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	237,628,449	207,991,922	(29,636,528)	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, institutional and foster care and subsidized adoptions. In addition a phase out of grant for indigent defense.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	1,054,663,514	23,000,000	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	804,640,013	(148,902)	
TO - OTB 5% TAX	3,232,286	3,232,286	0	
TX - SPECIAL TAXES - SPECIAL TAXES	27,936,000	27,036,000	(900,000)	Reflects a decrease in motor vehicle registration taxes collected.
	3,230,820,356	3,124,549,406	(106,270,951)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	810,166,823	792,938,447	797,792,632	12,374,191
	AB - FRINGE BENEFITS	460,588,474	448,808,999	456,512,166	4,076,307
	AC - WORKERS COMPENSATION	28,696,733	22,270,574	28,686,177	10,556
	BB - EQUIPMENT	1,754,110	1,481,632	1,657,131	96,980
	DD - GENERAL EXPENSES	34,684,863	31,363,526	33,557,428	1,127,435
	DE - CONTRACTUAL SERVICES	229,880,000	209,909,911	227,731,264	2,148,736
	DF - UTILITY COSTS	36,113,674	33,241,184	36,324,249	(210,575)
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	86,103,480	75,881,813	75,882,499	10,220,981
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	41,484,376	68,297,835	(1,352,941)
	GG - PRINCIPAL	61,874,999	58,145,000	58,145,000	3,729,999
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	15,604,113	20,463,524	0
	JA - CONTINGENCIES RESERVE	0	(3,055,821)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	10,500,000	10,500,000	10,500,000	0
	MM - PURCHASED SERVICES	42,582,206	37,983,415	42,582,206	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	300,480,261	56,143,716	264,605,927	35,874,334
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	168,450,000	130,287,814	137,064,500	31,385,500
	SS - RECIPIENT GRANTS	64,165,000	60,658,024	60,900,000	3,265,000
	TT - PURCHASED SERVICES	63,816,405	63,479,426	63,600,000	216,405
	WW - EMERGENCY VENDOR PAYMENTS	60,930,000	48,730,887	49,175,000	11,755,000
	XX - MEDICAID	252,979,365	254,850,679	254,850,679	(1,871,314)
Expenses excluding Interdepartmental Transfers		2,820,950,811	2,408,707,715	2,708,104,217	112,846,593
Interdepartmental Transfers		409,869,546	76,329,260	382,636,769	27,232,777
Total Expenses Including Interdepartmental Transfers		3,230,820,357	2,485,036,975	3,090,740,987	140,079,370
REV	AA - FUND BALANCE	10,000,000	81,990,537	0	(10,000,000)
	BA - INT PENALTY ON TAX	28,800,000	32,809,567	32,809,567	4,009,567
	BC - PERMITS & LICENSES	13,733,768	17,243,876	17,267,847	3,534,079
	BD - FINES & FORFEITS	65,539,710	61,436,962	61,437,684	(4,102,026)
	BE - INVEST INCOME	3,074,900	1,960,327	1,960,324	(1,114,576)
	BF - RENTS & RECOVERIES	27,554,518	36,464,976	36,939,086	9,384,568
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	3,129,833	11,484,418	300,000
	BH - DEPT REVENUES	177,052,142	148,151,899	169,179,074	(7,873,068)
	BI - CAP BACKCHARGES	2,099,910	13,600	13,600	(2,086,310)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,791,178	10,791,179	1,144,360
	BQ - CAPITAL RESOURCES FOR DEBT	27,394,875	9,742,830	5,985,744	(21,409,131)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	195,987	195,987	195,987
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	71,428,988	26,799,356	66,495,110	(4,933,878)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,116,499	72,406,953	129,707,182	(26,409,317)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	10,500,000	10,500,000	10,500,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	237,628,449	188,473,373	207,991,922	(29,636,528)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	825,118,595	1,054,663,514	23,000,000
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	82,511,157	89,582,099	0
	TL - PROPERTY TAX	804,788,915	804,640,013	804,640,013	(148,902)
	TO - OTB 5% TAX	3,232,286	3,166,151	3,232,286	0
	TX - SPECIAL TAXES - SPECIAL TAXES	27,936,000	27,084,684	27,036,000	(900,000)
Revenues Excluding Interdepartmental Transfers		2,808,957,810	2,444,631,855	2,741,912,636	(67,045,174)
Interdepartmental Transfers		421,862,546	76,329,260	382,636,769	(39,225,777)
Total Revenues Including Interdepartmental Transfers		3,230,820,356	2,520,961,115	3,124,549,406	(106,270,951)
Projected Surplus / (Deficit)		(0)	(0)	33,808,419	(0)

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GENERAL FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	362,406,287	348,133,619	351,499,920	10,906,367
	AB - FRINGE BENEFITS	225,911,023	215,479,338	223,182,505	2,728,517
	AC - WORKERS COMPENSATION	17,986,919	12,662,468	17,976,363	10,556
	BB - EQUIPMENT	1,169,057	1,050,222	1,072,078	96,980
	DD - GENERAL EXPENSES	25,140,267	23,254,835	24,012,832	1,127,435
	DE - CONTRACTUAL SERVICES	214,746,139	195,661,855	212,597,403	2,148,736
	DF - UTILITY COSTS	32,166,910	30,146,536	32,377,485	(210,575)
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	41,484,376	68,297,835	(1,352,941)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	303,307,478	0	291,547,586	11,759,892
	HF - INTER-DEPARTMENTAL CHARGES	46,054,509	38,122,680	38,122,680	7,931,829
	HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	15,604,113	20,463,524	0
	JA - CONTINGENCIES RESERVE	0	(3,055,821)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	10,500,000	10,500,000	10,500,000	0
	LL - TRANS TO FCF FUND	0	0	0	0
	MM - MASS TRANSPORTATION	42,582,206	37,983,415	42,582,206	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	84,091,777	51,406,167	58,656,276	25,435,501
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	168,450,000	130,287,814	137,064,500	31,385,500
	SS - RECIPIENT GRANTS	64,165,000	60,658,024	60,900,000	3,265,000
	TT - PURCHASED SERVICES	63,816,405	63,479,426	63,600,000	216,405
	WW - EMERGENCY VENDOR PAYMENTS	60,930,000	48,730,887	49,175,000	11,755,000
	XX - MEDICAID	252,979,365	254,850,679	254,850,679	(1,871,314)
EXP Total		2,083,587,760	1,594,440,632	1,978,254,872	105,332,888
REV	AA - FUND BALANCE	10,000,000	57,996,551	0	(10,000,000)
	BA - INT PENALTY ON TAX	28,800,000	32,809,567	32,809,567	4,009,567
	BC - PERMITS & LICENSES	10,005,268	11,079,695	11,079,695	1,074,427
	BD - FINES & FORFEITS	62,789,710	60,147,724	60,148,446	(2,641,264)
	BE - INVEST INCOME	2,780,000	1,932,977	1,932,977	(847,023)
	BF - RENTS & RECOVERIES	27,488,378	35,899,949	36,367,538	8,879,160
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	3,129,833	11,484,418	300,000
	BH - DEPT REVENUES	140,506,774	115,039,860	134,571,140	(5,935,634)
	BI - CAP BACKCHARGES	2,099,910	13,600	13,600	(2,086,310)
	BJ - INTERDEPT REVENUES	80,651,134	71,899,489	71,899,489	(8,751,645)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,791,178	10,791,179	1,144,360
	BQ - CAPITAL RESOURCES FOR DEBT	20,535,875	0	0	(20,535,875)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	195,987	195,987	195,987
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,340,736	26,797,275	44,641,855	(698,881)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	149,288,591	66,601,619	123,685,874	(25,602,717)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	236,849,449	187,957,585	207,475,827	(29,373,623)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	825,118,595	1,054,663,514	23,000,000
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	82,511,157	89,582,099	0
	TL - PROPERTY TAX	117,107,798	116,965,343	116,965,343	(142,455)
	TO - OTB 5% TAX	3,232,286	3,166,151	3,232,286	0
	TX - SPECIAL TAXES - SPECIAL TAXES	4,035,000	4,882,015	4,035,000	0
REV Total		2,083,587,759	1,714,936,151	2,015,575,834	(68,011,925)
Projected Surplus / (Deficit)			(0)	37,320,962	

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



DEBT SERVICE FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	FF - INTEREST	86,103,480	75,881,813	75,882,499	10,220,981
	GG - PRINCIPAL	61,874,999	58,145,000	58,145,000	3,729,999
	OO - OTHER EXPENSE	215,634,858	4,068,134	205,280,236	10,354,622
EXP Total		363,613,337	138,094,947	339,307,735	24,305,602
REV	BQ - CAPITAL RESOURCES FOR DEBT	4,240,000	9,742,830	5,985,744	1,745,744
	BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	0	306,307,509	(22,292,895)
	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	4,952,319	5,163,308	0
REV Total		363,613,337	14,695,149	339,307,735	(24,305,602)
Projected Surplus / (Deficit)		0	0	0	0

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,512,385	10,230,168	10,230,168	282,217
	AB - FRINGE BENEFITS	4,811,786	4,729,352	4,729,352	82,434
	BB - EQUIPMENT	41,500	12,500	41,500	0
	DD - GENERAL EXPENSES	382,903	179,253	382,903	0
	DE - CONTRACTUAL SERVICES	4,757,727	4,518,680	4,757,727	0
	HD - DEBT SERVICE CHARGEBACKS	318,642	0	285,821	32,821
	HF - INTER-DEPARTMENTAL CHARGES	2,313,380	1,316,139	1,316,139	997,241
EXP Total		23,138,323	20,986,091	21,743,610	1,394,713
REV	AA - FUND BALANCE	0	743,043	0	0
	BE - INVEST INCOME	6,200	5	3	(6,197)
	BF - RENTS & RECOVERIES	0	7,210	7,210	7,210
	BH - DEPT REVENUES	7,579,868	7,440,974	7,430,000	(149,868)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	0	(104,600)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	139,095	139,095	(50,905)
	TL - PROPERTY TAX	15,257,655	15,258,511	15,258,511	856
REV Total		23,138,323	23,588,837	22,834,818	(303,505)
Projected Surplus / (Deficit)			0	1,091,208	

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	218,294,804	217,896,208	218,584,865	(290,061)
	AB - FRINGE BENEFITS	112,615,526	111,817,413	111,817,413	798,113
	AC - WORKERS COMPENSATION	6,840,966	6,123,741	6,840,966	0
	BB - EQUIPMENT	193,538	169,514	193,538	0
	DD - GENERAL EXPENSES	4,982,034	4,709,925	4,982,034	0
	DE - CONTRACTUAL SERVICES	640,500	580,435	640,500	0
	DF - UTILITY COSTS	1,314,564	1,250,341	1,314,564	0
	HD - DEBT SERVICE CHARGEBACKS	1,958,728	0	2,061,674	(102,946)
	HF - INTER-DEPARTMENTAL CHARGES	22,678,090	16,550,711	16,550,711	6,127,379
	OO - OTHER EXPENSE	653,626	634,390	634,390	19,236
EXP Total		370,172,376	359,732,678	363,620,655	6,551,721
REV	AA - FUND BALANCE	0	28,668,184	0	0
	BC - PERMITS & LICENSES	2,828,500	5,288,152	5,288,152	2,459,652
	BD - FINES & FORFEITS	2,750,000	1,289,238	1,289,238	(1,460,762)
	BE - INVEST INCOME	271,400	13,745	13,745	(257,655)
	BF - RENTS & RECOVERIES	0	107,152	113,673	113,673
	BH - DEPT REVENUES	3,883,000	2,385,430	2,385,431	(1,497,569)
	BJ - INTERDEPT REVENUES	552,100	210,063	210,063	(342,037)
	BQ - CAPITAL RESOURCES FOR DEBT	1,171,000	0	0	(1,171,000)
	TL - PROPERTY TAX	358,716,376	358,714,558	358,714,558	(1,818)
REV Total		370,172,376	396,676,523	368,014,860	(2,157,516)
Projected Surplus / (Deficit)		0		4,394,204	

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2013 Modified	Current	December	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	218,953,347	216,678,452	217,477,679	1,475,668
	AB - FRINGE BENEFITS	117,250,139	116,782,896	116,782,896	467,243
	AC - WORKERS COMPENSATION	3,868,848	3,484,365	3,868,848	0
	BB - EQUIPMENT	350,015	249,396	350,015	0
	DD - GENERAL EXPENSES	4,179,659	3,219,513	4,179,659	0
	DE - CONTRACTUAL SERVICES	9,735,634	9,148,941	9,735,634	0
	DF - UTILITY COSTS	2,632,200	1,844,308	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	20,339,731	20,339,731	1,876,432
	OO - OTHER EXPENSE	100,000	35,025	35,025	64,975
EXP Total		390,308,561	371,782,627	387,814,115	2,494,446
REV	AA - FUND BALANCE	0	(5,417,241)	0	0
	BC - PERMITS & LICENSES	900,000	876,029	900,000	0
	BE - INVEST INCOME	17,300	13,600	13,600	(3,700)
	BF - RENTS & RECOVERIES	66,140	450,664	450,665	384,525
	BH - DEPT REVENUES	25,082,500	23,285,635	24,792,503	(289,997)
	BJ - INTERDEPT REVENUES	12,058,908	4,219,708	4,219,708	(7,839,200)
	BQ - CAPITAL RESOURCES FOR DEBT	1,448,000	0	0	(1,448,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	374,027	2,081	2,081	(371,946)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	853,016	858,000	(806,600)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	10,500,000	10,500,000	10,500,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	376,693	377,000	(212,000)
	TL - PROPERTY TAX	313,707,086	313,701,602	313,701,602	(5,484)
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	22,202,669	23,001,000	(900,000)
REV Total		390,308,561	371,064,455	378,816,159	(11,492,402)
Projected Surplus / (Deficit)		0		(8,997,956)	

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,128,886	15,146,612	18,062,073	1,066,813
	AB - FRINGE BENEFITS	11,478,346	11,243,971	11,243,971	234,375
	BB - EQUIPMENT	323,900	150,702	150,702	173,198
	DD - GENERAL EXPENSES	15,537,274	14,973,948	14,973,948	563,326
	DE - CONTRACTUAL SERVICES	27,725,100	27,348,341	27,348,341	376,759
	DF - UTILITY COSTS	11,134,900	10,076,424	10,076,424	1,058,476
	FF - INTEREST	8,318,051	0	8,214,893	103,158
	GG - PRINCIPAL	14,434,000	0	14,614,000	(180,000)
	HH - INTERFD CHGS - INTERFUND CHARGES	33,114,751	7,720,375	28,976,196	4,138,555
	OO - OTHER EXPENSE	26,597,260	0	0	26,597,260
EXP Total		167,792,468	86,660,373	133,660,548	34,131,920
REV	AA - FUND BALANCE	48,966,865	71,484,113	23,821,265	(25,145,600)
	BC - PERMITS & LICENSES	734,800	905,571	905,571	170,771
	BE - INVEST INCOME	220,000	106,337	106,337	(113,663)
	BF - RENTS & RECOVERIES	71,000	3,826,840	3,826,840	3,755,840
	BH - DEPT REVENUES	14,432,300	1,633,031	1,633,031	(12,799,269)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	101,116,109	81,442,826	101,116,109	0
REV Total		167,792,468	159,398,719	133,660,548	(34,131,920)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	0	0	0
	DD - GENERAL EXPENSES	100	100	100	0
	DE - CONTRACTUAL SERVICES	15,300	0	0	15,300
EXP Total		15,400	100	100	15,300

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,133,171	2,096,454	2,099,510	33,661
	DD - GENERAL EXPENSES	33,033	30,786	30,787	2,246
	DE - CONTRACTUAL SERVICES	12,250	0	0	12,250
EXP Total		2,178,454	2,127,240	2,130,297	48,157

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,144,132	9,053,962	9,066,285	77,847
	BB - EQUIPMENT	5,000	0	0	5,000
	DD - GENERAL EXPENSES	578,900	556,852	556,852	22,048
	DE - CONTRACTUAL SERVICES	39,000	0	0	39,000
EXP Total		9,767,032	9,610,814	9,623,138	143,894
REV	BH - DEPT REVENUES	3,115,000	50,160	50,160	(3,064,840)
REV Total		3,115,000	50,160	50,160	(3,064,840)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,720,225	8,441,815	8,443,956	276,269
	BB - EQUIPMENT	15,000	14,995	14,995	5
	DD - GENERAL EXPENSES	426,600	425,392	671,600	(245,000)
	DE - CONTRACTUAL SERVICES	5,010,000	4,920,210	5,776,000	(766,000)
EXP Total		14,171,825	13,802,411	14,906,551	(734,726)
REV	BD - FINES & FORFEITS	590,000	224,653	225,000	(365,000)
	BF - RENTS & RECOVERIES	1,220,000	976,890	976,890	(243,110)
	BH - DEPT REVENUES	95,000	105,339	105,339	10,339
	BJ - INTERDEPT REVENUES	681,324	905,697	905,697	224,373
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	55,868	0	0	(55,868)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	255,739	255,739	(44,261)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	0	10,000	(65,000)
REV Total		3,017,192	2,468,319	2,478,666	(538,526)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	DE - CONTRACTUAL SERVICES	0	(818,357)	0	0
EXP Total		0	(818,357)	0	0

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME	2013 Modified	Current	December	
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME	Budget	Obligation	Projections	Variance
	AA - SALARIES, WAGES & FEES	5,050,806	2,442,702	4,646,669	404,137
	AB - FRINGE BENEFITS	26,968,963	17,410,375	25,113,542	1,855,421
	AC - WORKERS COMPENSATION	9,551,771	4,882,269	9,551,771	0
	BB - EQUIPMENT	8,000	0	0	8,000
	DD - GENERAL EXPENSES	103,200	78,071	78,071	25,129
	DE - CONTRACTUAL SERVICES	2,916,766	1,461,592	2,216,766	700,000
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	41,484,376	68,297,835	(1,352,941)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	303,307,478	0	291,547,586	11,759,892
	HF - INTER-DEPARTMENTAL CHARGES	5,318,891	4,572,595	4,572,595	746,296
	HH - INTERFD CHGS - INTERFUND CHARGES	20,453,524	15,604,113	20,453,524	0
	JA - CONTINGENCIES RESERVE	0	(3,055,821)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	10,500,000	10,500,000	10,500,000	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	49,450,463	23,106,248	25,264,962	24,185,501
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	515,350,756	131,486,520	477,019,322	38,331,434
	30 - FISCAL ANALYSIS				
	AA - SALARIES, WAGES & FEES	(2,569,101)	0	0	(2,569,101)
	30 - FISCAL ANALYSIS Total	(2,569,101)	0	0	(2,569,101)
EXP Total		512,781,655	131,486,520	477,019,322	35,762,333
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - OPENING FUND BALANCE	10,000,000	57,996,551	0	(10,000,000)
	BD - FINES & FORFEITS	2,850,000	1,032,958	1,032,958	(1,817,042)
	BF - RENTS & RECOVERIES	6,914,723	2,735,667	2,735,667	(4,179,056)
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	2,829,833	11,184,418	0
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	54,579,489	53,279,030	53,279,030	(1,300,459)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,791,179	10,791,179	1,144,360
	BQ - CAPITAL RESOURCES FOR DEBT	20,535,875	0	0	(20,535,875)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,586,700	22,961,897	35,873,730	(2,712,970)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	23,363	23,363	(95,037)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	977,536	977,536	(1,427,464)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	825,118,595	1,054,663,514	23,000,000
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	82,511,157	89,582,099	0
	TL - PROPERTY TAX	117,107,798	116,965,343	116,965,343	(142,455)
	TO - OTB 5% TAX	3,232,286	3,166,151	3,232,286	0
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,399,027,121	1,181,009,259	1,380,961,123	(18,065,998)
REV Total		1,399,027,121	1,181,009,259	1,380,961,123	(18,065,998)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,710,691	1,603,841	1,604,741	105,950
	BB - EQUIPMENT	2,400	1,883	1,883	517
	DD - GENERAL EXPENSES	15,400	13,799	13,799	1,601
EXP Total		1,728,491	1,619,524	1,620,424	108,067
REV	BC - PERMITS & LICENSES	3,631,250	4,531,691	4,531,691	900,441
	BD - FINES & FORFEITS	842,000	610,950	610,950	(231,050)
	BH - DEPT REVENUES	200	301	301	101
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	15,463	44,614	(386)
REV Total		4,518,450	5,158,405	5,187,556	669,106

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	116,203,317	112,123,583	113,202,389	3,000,928
	AC - WORKERS COMPENSATION	6,451,101	5,995,369	6,440,545	10,556
	BB - EQUIPMENT	8,000	7,551	8,000	0
	DD - GENERAL EXPENSES	2,976,000	2,937,808	2,976,000	0
	DE - CONTRACTUAL SERVICES	18,979,900	14,615,165	18,979,900	0
	DF - UTILITY COSTS	638,800	409,807	699,375	(60,575)
EXP Total		145,257,118	136,089,283	142,306,208	2,950,910
REV	BD - FINES & FORFEITS	13,000	6,330	6,330	(6,670)
	BF - RENTS & RECOVERIES	819,000	40,594	40,594	(778,406)
	BG - REVENUE OFFSET TO EXPENSE	0	300,000	300,000	300,000
	BH - DEPT REVENUES	8,250,000	2,522,690	2,522,690	(5,727,310)
	BJ - INTERDEPT REVENUES	250,000	56,980	56,980	(193,020)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	11,638,500	5,957,760	6,876,565	(4,761,935)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	262,000	(1,184)	107,526	(154,474)
REV Total		21,232,500	8,883,170	9,910,685	(11,321,815)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,729,557	1,729,457	3,672
	DD - GENERAL EXPENSES	80,000	78,932	78,932	1,068
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
EXP Total		2,038,129	2,033,489	2,033,389	4,740

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,330,604	2,260,439	2,303,490	27,114
	BB - EQUIPMENT	1,000	0	0	1,000
	DD - GENERAL EXPENSES	1,397,100	1,317,525	1,522,100	(125,000)
EXP Total		3,728,704	3,577,964	3,825,590	(96,886)
REV	BJ - INTERDEPT REVENUES	1,302,672	317,812	317,812	(984,860)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,691	0	0	(45,691)
REV Total		1,348,363	317,812	317,812	(1,030,551)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,235,541	4,762,446	4,762,446	473,095
	BB - EQUIPMENT	50,000	48,500	48,500	1,500
	DD - GENERAL EXPENSES	300,000	295,431	295,431	4,569
	DE - CONTRACTUAL SERVICES	300,000	295,015	295,015	4,985
EXP Total		5,885,541	5,401,392	5,401,392	484,149
REV	BD - FINES & FORFEITS	175,000	229,645	229,645	54,645
	BH - DEPT REVENUES	30,049,000	36,331,031	39,187,767	9,138,767
REV Total		30,224,000	36,560,676	39,417,412	9,193,412

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,304,320	5,567,473	5,566,858	737,462
	BB - EQUIPMENT	5,000	3,995	3,995	1,005
	DD - GENERAL EXPENSES	125,000	93,675	93,675	31,325
	DE - CONTRACTUAL SERVICES	573,000	153,500	573,000	0
EXP Total		7,007,320	5,818,643	6,237,528	769,792
REV	BF - RENTS & RECOVERIES	250,000	175,690	175,690	(74,310)
	BH - DEPT REVENUES	16,300	14,242	14,242	(2,058)
REV Total		266,300	189,932	189,932	(76,368)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,480,429	4,189,426	4,083,564	396,865
	DD - GENERAL EXPENSES	352,400	231,540	233,224	119,176
	DE - CONTRACTUAL SERVICES	11,000	(72,155)	11,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		4,853,829	4,348,811	4,337,788	516,041
REV	BF - RENTS & RECOVERIES	138,000	46,189	46,673	(91,327)
	BH - DEPT REVENUES	602,000	711,509	711,510	109,510
REV Total		740,000	757,698	758,183	18,183

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AB - FRINGE BENEFITS	1,794,516	1,476,180	1,476,180	318,336
EXP Total		1,794,516	1,476,180	1,476,180	318,336
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,526,847	1,378,316	1,378,316	(148,531)
REV Total		1,526,847	1,378,316	1,378,316	(148,531)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	29,330,809	29,230,368	28,691,837	638,972
	BB - EQUIPMENT	75,500	75,496	75,496	4
	DD - GENERAL EXPENSES	1,002,300	937,452	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,142,500	902,271	1,042,500	100,000
EXP Total		31,551,109	31,145,587	30,812,133	738,976
REV	BD - FINES & FORFEITS	0	3,000	3,000	3,000
	BF - RENTS & RECOVERIES	0	824	824	824
	BH - DEPT REVENUES	12,000	47,261	47,261	35,261
	BJ - INTERDEPT REVENUES	372,467	0	0	(372,467)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	250,000	0	275,000	25,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,000	23,456	23,456	(6,544)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,500	69,793	69,793	13,293
REV Total		720,967	144,334	419,334	(301,633)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,719,296	13,206,585	13,253,014	1,466,282
	BB - EQUIPMENT	112,500	103,189	103,189	9,311
	DD - GENERAL EXPENSES	2,348,553	1,943,329	1,943,329	405,224
	DE - CONTRACTUAL SERVICES	520,722	(19,035)	520,722	0
EXP Total		17,701,071	15,234,068	15,820,254	1,880,817
REV	BF - RENTS & RECOVERIES	120,000	124,064	124,064	4,064
	BH - DEPT REVENUES	35,000	63,223	63,223	28,223
REV Total		155,000	187,287	187,287	32,287

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	771,537	739,452	724,501	47,036
	DD - GENERAL EXPENSES	12,500	5,481	12,500	0
EXP Total		784,037	744,932	737,001	47,036
REV	BF - RENTS & RECOVERIES	0	32,509	32,509	32,509
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	648,701	(7,223)	641,478	(7,223)
REV Total		648,701	25,286	673,987	25,286

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AB - FRINGE BENEFITS	197,147,544	196,598,770	196,598,770	548,774
EXP Total		197,147,544	196,598,770	196,598,770	548,774
REV	BF - RENTS & RECOVERIES	0	6,790	6,790	6,790
REV Total		0	6,790	6,790	6,790

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,700,489	13,276,433	13,295,523	404,966
	BB - EQUIPMENT	66,000	55,020	55,020	10,980
	DD - GENERAL EXPENSES	1,422,050	1,005,584	1,050,050	372,000
	DE - CONTRACTUAL SERVICES	427,330	228,830	369,330	58,000
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,150,287	5,225,483	5,225,483	924,804
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	168,450,000	130,287,814	137,064,500	31,385,500
EXP Total		195,216,156	155,079,165	162,059,907	33,156,249
REV	BC - PERMITS & LICENSES	5,674,018	5,986,927	5,986,927	312,909
	BD - FINES & FORFEITS	150,000	278,267	278,267	128,267
	BF - RENTS & RECOVERIES	2,470,000	13,164,011	13,313,656	10,843,656
	BH - DEPT REVENUES	10,525,200	6,918,328	7,855,302	(2,669,898)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	57,100	38,644	57,100	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	94,618,640	69,678,858	70,872,538	(23,746,102)
REV Total		113,494,958	96,065,035	98,363,790	(15,131,168)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	755,000	746,883	746,882	8,118
	AB - FRINGE BENEFITS	0	0	0	0
	DD - GENERAL EXPENSES	2,500	501	501	1,999
	HF - INTER-DEPARTMENTAL CHARGES	165,382	146,034	146,034	19,348
EXP Total		922,882	893,418	893,417	29,465
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	498,400	842,920	842,920	344,520
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	124,600	56,021	56,021	(68,579)
REV Total		623,000	898,941	898,941	275,941

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	535,514	512,774	512,774	22,740
	DD - GENERAL EXPENSES	5,450	3,700	3,700	1,750
	DE - CONTRACTUAL SERVICES	11,000	0	0	11,000
EXP Total		551,964	516,474	516,474	35,490

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,283,625	5,786,261	5,798,391	485,234
	BB - EQUIPMENT	1,000	0	0	1,000
	DD - GENERAL EXPENSES	1,008,400	789,839	790,148	218,252
	DE - CONTRACTUAL SERVICES	25,354,255	25,151,297	25,354,255	0
	HF - INTER-DEPARTMENTAL CHARGES	3,837,870	3,326,634	3,326,634	511,236
EXP Total		36,485,150	35,054,031	35,269,428	1,215,722
REV	BD - FINES & FORFEITS	40,000	16,391	16,391	(23,610)
	BF - RENTS & RECOVERIES	0	3,139,956	3,139,956	3,139,956
	BH - DEPT REVENUES	0	70	70	70
	BJ - INTERDEPT REVENUES	379,280	340,727	340,727	(38,553)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	175,000	903,376	903,376
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,526,052	5,437,263	5,437,263	(88,789)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,678,629	7,744,705	9,394,705	(1,283,924)
REV Total		16,623,961	16,854,112	19,232,487	2,608,526

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,720,296	6,560,469	6,580,776	139,520
	DD - GENERAL EXPENSES	347,750	273,046	347,750	0
	DE - CONTRACTUAL SERVICES	9,039,278	8,679,763	9,039,278	0
	DF - UTILITY COSTS	3,868,318	3,829,732	3,868,318	0
EXP Total		19,975,642	19,343,010	19,836,122	139,520
REV	BF - RENTS & RECOVERIES	0	1,160	1,160	1,160
	BH - DEPT REVENUES	14,000	42,463	42,460	28,460
	BI - CAP BACKCHARGES	599,910	13,600	13,600	(586,310)
	BJ - INTERDEPT REVENUES	4,654,790	3,520,292	3,520,292	(1,134,498)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	285,873	0	0	(285,873)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	(6,167)	(6,167)	(6,167)
REV Total		5,554,573	3,571,347	3,571,345	(1,983,228)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,837,493	5,447,398	5,507,709	329,784
	BB - EQUIPMENT	40,777	25,202	25,202	15,575
	DD - GENERAL EXPENSES	2,082,331	2,039,887	2,039,887	42,444
	DE - CONTRACTUAL SERVICES	1,154,600	920,000	920,000	234,600
EXP Total		9,115,201	8,432,487	8,492,798	622,403

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	290,454	281,907	281,907	8,547
	DD - GENERAL EXPENSES	5,700	3,607	3,607	2,093
	DE - CONTRACTUAL SERVICES	396,900	(1,951)	396,900	0
EXP Total		693,054	283,562	682,414	10,640

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	451,142	442,122	442,122	9,020
	DD - GENERAL EXPENSES	16,445	14,404	14,404	2,041
	DE - CONTRACTUAL SERVICES	31,000	28,063	28,063	2,937
EXP Total		498,587	484,588	484,589	13,998

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,630,556	6,144,497	6,144,497	486,059
	BB - EQUIPMENT	22,780	20,964	22,780	0
	DD - GENERAL EXPENSES	645,195	644,617	645,195	0
	DE - CONTRACTUAL SERVICES	58,145	58,144	58,145	0
EXP Total		7,356,676	6,868,221	6,870,617	486,059
REV	BH - DEPT REVENUES	20,000	25,267	25,267	5,267
REV Total		20,000	25,267	25,267	5,267

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	501,811	484,582	484,582	17,229
	DD - GENERAL EXPENSES	9,000	2,148	2,148	6,852
	DE - CONTRACTUAL SERVICES	7,300	7,300	7,300	0
EXP Total		518,111	494,030	494,030	24,081
REV	BH - DEPT REVENUES	400,000	543,302	543,302	143,302
REV Total		400,000	543,302	543,302	143,302

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



PB - PROBATION

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,616,461	16,079,556	16,047,526	568,935
	BB - EQUIPMENT	30,900	25,320	30,900	0
	DD - GENERAL EXPENSES	277,800	229,612	242,800	35,000
	DE - CONTRACTUAL SERVICES	653,325	401,729	497,325	156,000
	DF - UTILITY COSTS	500	450	500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,107,938	1,048,509	1,048,509	59,429
EXP Total		18,686,924	17,785,176	17,867,559	819,365
REV	BF - RENTS & RECOVERIES	0	33,502	33,502	33,502
	BH - DEPT REVENUES	1,783,500	1,811,209	1,811,209	27,709
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	502,378	502,378	486,378
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,847,655	4,778,773	4,698,022	(149,633)
REV Total		6,647,155	7,125,862	7,045,111	397,956

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	615,077	610,456	610,707	4,370
	DD - GENERAL EXPENSES	25,850	10,999	14,198	11,652
	DE - CONTRACTUAL SERVICES	11,250	0	11,250	0
EXP Total		652,177	621,455	636,155	16,022
REV	BF - RENTS & RECOVERIES	0	604	604	604
REV Total		0	604	604	604

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,726,416	16,721,571	16,688,376	38,040
	AB - FRINGE BENEFITS	0	(5,987)	(5,987)	5,987
	BB - EQUIPMENT	456,500	453,651	456,500	0
	DD - GENERAL EXPENSES	1,704,700	1,689,998	1,704,700	(0)
	DE - CONTRACTUAL SERVICES	3,383,511	3,368,291	3,383,511	(0)
EXP Total		22,271,127	22,227,523	22,227,100	44,027
REV	BF - RENTS & RECOVERIES	1,564,760	1,751,490	1,751,490	186,730
	BH - DEPT REVENUES	20,283,752	17,885,259	17,885,259	(2,398,494)
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	1,808,185	675,000	0
REV Total		22,523,512	21,444,934	20,311,748	(2,211,764)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



PL - PLANNING

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	62,738	(0)	0
	MM - MASS TRANSPORTATION	0	(4,533,690)	0	0
EXP Total		0	(4,470,952)	(0)	0
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	(4,884)	0	0
REV Total		0	(4,884)	0	0

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



PR - SHARED SERVICES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	910,626	912,239	907,491	3,135
	DD - GENERAL EXPENSES	17,500	10,443	10,300	7,200
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
EXP Total		929,626	924,177	919,291	10,335
REV	BF - RENTS & RECOVERIES	100,000	403,665	403,665	303,665
	BH - DEPT REVENUES	528,500	15,407	15,407	(513,093)
REV Total		628,500	419,072	419,072	(209,429)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	29,722,683	28,768,523	29,092,773	629,910
	AC - WORKERS COMPENSATION	1,984,047	1,784,829	1,984,047	0
	BB - EQUIPMENT	93,000	56,791	56,791	36,209
	DD - GENERAL EXPENSES	6,190,300	6,121,539	6,121,539	68,761
	DE - CONTRACTUAL SERVICES	123,351,172	118,226,811	123,351,172	0
	DF - UTILITY COSTS	27,659,292	25,906,546	27,809,292	(150,000)
	HF - INTER-DEPARTMENTAL CHARGES	11,510,853	10,763,628	10,763,628	747,225
	MM - MASS TRANSPORTATION	42,582,206	42,517,105	42,582,206	0
	OO - OTHER EXPENSE	14,641,314	12,501,681	13,391,314	1,250,000
EXP Total		257,734,867	246,647,453	255,152,762	2,582,105
REV	BC - PERMITS & LICENSES	700,000	561,077	561,077	(138,923)
	BD - FINES & FORFEITS	10,000	0	0	(10,000)
	BF - RENTS & RECOVERIES	11,991,895	10,054,301	10,054,301	(1,937,594)
	BH - DEPT REVENUES	47,367,322	31,342,820	47,082,359	(284,963)
	BI - CAP BACKCHARGES	1,500,000	0	0	(1,500,000)
	BJ - INTERDEPT REVENUES	17,857,885	13,143,349	13,143,349	(4,714,536)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	195,987	195,987	195,987
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	6,059,504	3,608,403	7,532,649	1,473,145
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	7,875,000	6,414,631	6,414,631	(1,460,369)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	61,726,500	62,627,719	62,627,719	901,219
REV Total		155,088,106	127,948,287	147,612,072	(7,476,034)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	OO - OTHER EXPENSE	0	(139,293)	0	0
EXP Total		0	(139,293)	0	0
REV	BF - RENTS & RECOVERIES	0	(317,461)	0	0
	BH - DEPT REVENUES	0	1,967	0	0
	BJ - INTERDEPT REVENUES	0	156,409	156,409	156,409
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	13,331	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	1	0	0
REV Total		0	(145,752)	156,409	156,409

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	864,244	734,271	734,271	129,973
	BB - EQUIPMENT	5,000	4,972	4,972	28
	DD - GENERAL EXPENSES	160,500	157,837	157,837	2,663
	DE - CONTRACTUAL SERVICES	125,000	118,036	118,036	6,964
EXP Total		1,154,744	1,015,116	1,015,116	139,628

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RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
REV	BD - FINES & FORFEITS	0	(375)	0	0
REV Total		0	(375)	0	0

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	270,021	260,895	260,895	9,126
	DD - GENERAL EXPENSES	1,000	1	1	999
	DE - CONTRACTUAL SERVICES	12,500	9,500	9,500	3,000
EXP Total		283,521	270,396	270,396	13,125
REV	BH - DEPT REVENUES	15,000	18,615	18,615	3,615
REV Total		15,000	18,615	18,615	3,615

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,129,626	41,856,800	42,185,683	1,943,943
	BB - EQUIPMENT	154,000	150,838	154,000	0
	DD - GENERAL EXPENSES	862,700	834,643	861,700	1,000
	DE - CONTRACTUAL SERVICES	8,632,335	7,568,499	8,562,335	70,000
	HF - INTER-DEPARTMENTAL CHARGES	17,269,168	12,811,627	12,811,627	4,457,541
	SS - RECIPIENT GRANTS	64,165,000	60,658,024	60,900,000	3,265,000
	TT - PURCHASED SERVICES	63,816,405	63,479,426	63,600,000	216,405
	WW - EMERGENCY VENDOR PAYMENTS	60,930,000	48,730,887	49,175,000	11,755,000
	XX - MEDICAID	252,979,365	254,850,679	254,850,679	(1,871,314)
EXP Total		512,938,599	490,941,422	493,101,023	19,837,576
REV	BF - RENTS & RECOVERIES	1,900,000	3,405,017	3,405,017	1,505,017
	BH - DEPT REVENUES	16,000,000	15,151,163	15,151,163	(848,837)
	BJ - INTERDEPT REVENUES	227,068	179,194	179,194	(47,874)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	122,637,538	47,156,216	102,668,081	(19,969,457)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	60,450,178	40,578,050	57,185,501	(3,264,677)
REV Total		201,214,784	106,469,640	178,588,956	(22,625,828)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,258,022	1,987,039	1,985,875	272,147
	BB - EQUIPMENT	8,000	0	8,000	0
	DD - GENERAL EXPENSES	329,800	272,593	290,000	39,800
	DE - CONTRACTUAL SERVICES	198,500	159,844	198,500	0
	OO - OTHER EXPENSE	20,000,000	15,937,531	20,000,000	0
EXP Total		22,794,322	18,357,007	22,482,375	311,947
REV	BA - INT PENALTY ON TAX	28,800,000	32,809,567	32,809,567	4,009,567
	BD - FINES & FORFEITS	50,000	8,980	8,980	(41,020)
	BE - INVEST INCOME	2,780,000	1,932,977	1,932,977	(847,023)
	BF - RENTS & RECOVERIES	0	40,698	40,698	40,698
	BH - DEPT REVENUES	775,000	815,994	815,994	40,994
	TX - SPECIAL TAXES - SPECIAL TAXES	3,360,000	3,073,829	3,360,000	0
REV Total		35,765,000	38,682,046	38,968,216	3,203,216

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,951,366	2,680,088	2,684,426	266,940
	BB - EQUIPMENT	8,700	1,854	1,854	6,846
	DD - GENERAL EXPENSES	265,210	197,706	197,707	67,503
	DE - CONTRACTUAL SERVICES	12,151,100	9,073,000	10,651,100	1,500,000
EXP Total		15,376,376	11,952,648	13,535,087	1,841,289
REV	BD - FINES & FORFEITS	58,069,710	57,736,926	57,736,926	(332,784)
	BF - RENTS & RECOVERIES	0	83,789	83,789	83,789
	BH - DEPT REVENUES	0	2,240	2,240	2,240
REV Total		58,069,710	57,822,955	57,822,955	(246,755)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	336,459	328,018	328,018	8,441
	DD - GENERAL EXPENSES	9,000	5,959	5,961	3,039
	DE - CONTRACTUAL SERVICES	700	0	0	700
	HF - INTER-DEPARTMENTAL CHARGES	694,120	228,169	228,169	465,951
EXP Total		1,040,279	562,147	562,148	478,131
REV	BJ - INTERDEPT REVENUES	346,159	0	0	(346,159)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	59,703	59,703	26,803
REV Total		379,059	59,703	59,703	(319,356)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



2013 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
FCF	FC - FIRE COMMISSION	341,926	346,027	346,027	(4,101)
FCF Total		341,926	346,027	346,027	(4,101)
GEN	AR - ASSESSMENT REVIEW COMMISSION	107,504	108,614	108,614	(1,110)
	AS - ASSESSMENT DEPARTMENT	177,657	181,351	181,350	(3,693)
	AT - COUNTY ATTORNEY	249,791	300,602	300,602	(50,811)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	0	0	0
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,489,350	67,678	2,313,644	175,706
	CA - OFFICE OF CONSUMER AFFAIRS	2,697	5,696	5,696	(2,999)
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,752,628	1,916,387	1,916,387	(163,759)
	CF - OFFICE OF CONSTITUENT AFFAIRS	16,340	16,339	16,340	0
	CL - COUNTY CLERK	28,249	29,212	29,212	(963)
	CO - COUNTY COMPTROLLER	155,268	168,176	168,176	(12,908)
	CS - CIVIL SERVICE	40,769	73,322	76,878	(36,109)
	DA - DISTRICT ATTORNEY	650,101	830,644	830,644	(180,543)
	EL - BOARD OF ELECTIONS	224,734	266,966	266,966	(42,232)
	HE - HEALTH DEPARTMENT	431,518	333,558	333,558	97,960
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	0	9,289	9,289	(9,289)
	HS - DEPARTMENT OF HUMAN SERVICES	129,426	134,784	134,784	(5,358)
	IT - INFORMATION TECHNOLOGY	343,555	308,338	308,338	35,217
	LE - COUNTY LEGISLATURE	90,103	104,185	104,185	(14,082)
	LR - OFFICE OF LABOR RELATIONS	9,454	9,454	9,454	0
	ME - MEDICAL EXAMINER	175,933	175,599	175,599	334
	PA - PUBLIC ADMINISTRATOR	33,402	33,410	33,410	(8)
	PB - PROBATION	346,304	590,328	590,328	(244,024)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,557	7,554	7,554	3
	PK - PARKS, RECREATION AND MUSEUMS	246,211	261,398	261,398	(15,187)
	PL - PLANNING	0	62,738	(0)	0
	PW - PUBLIC WORKS DEPARTMENT	698,863	545,712	635,510	63,353
	RM - RECORDS MANAGEMENT	0	15,230	15,230	(15,230)
	SA - COORD AGENCY FOR SPANISH AMERICANS	3,221	3,221	3,221	(0)
	SS - SOCIAL SERVICES	309,743	325,463	324,301	(14,558)
	TR - COUNTY TREASURER	68,478	69,156	69,156	(678)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,294	343	343	11,951
	VS - VETERANS SERVICES AGENCY	2,343	2,343	2,343	(0)
	PR - SHARED SERVICES	42,639	44,020	44,020	(1,381)
GEN Total		8,846,132	7,001,108	9,276,530	(430,398)
PDD	PD - POLICE DEPARTMENT	60,000	5,575,578	5,575,578	(5,515,578)
PDD Total		60,000	5,575,578	5,575,578	(5,515,578)
PDH	PD - POLICE DEPARTMENT	401,000	4,177,636	4,177,636	(3,776,636)
PDH Total		401,000	4,177,636	4,177,636	(3,776,636)
Grand Total		9,649,058	17,100,349	19,375,770	(9,726,712)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



2013 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
FCF	FC - FIRE COMMISSION	1,468,668	2,035,265	2,035,265	(566,597)
FCF Total		1,468,668	2,035,265	2,035,265	(566,597)
GEN	AS - ASSESSMENT DEPARTMENT	0	7,626	7,626	(7,626)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	45,163	45,163	65,837
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	16,196,381	16,196,381	(43,025)
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	131,022	171,022	(71,022)
	CL - COUNTY CLERK	65,000	0	0	65,000
	CO - COUNTY COMPTROLLER	12,700	415	415	12,285
	CS - CIVIL SERVICE	61,900	2,542	2,900	59,000
	DA - DISTRICT ATTORNEY	714,000	942,219	1,101,322	(387,322)
	EL - BOARD OF ELECTIONS	34,500	19,413	24,500	10,000
	EM - EMERGENCY MANAGEMENT	0	15,072	(0)	0
	HE - HEALTH DEPARTMENT	301,900	188,886	204,900	97,000
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	454	454	1,746
	IT - INFORMATION TECHNOLOGY	148,300	353,854	373,854	(225,554)
	ME - MEDICAL EXAMINER	35,286	92,665	92,618	(57,332)
	PA - PUBLIC ADMINISTRATOR	7,800	395	395	7,405
	PB - PROBATION	300,000	327,492	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	313,800	1,434,700	1,438,927	(1,125,127)
	PR - SHARED SERVICES	1,800	3,352	3,352	(1,552)
	PW - PUBLIC WORKS DEPARTMENT	3,017,400	4,858,527	4,857,782	(1,840,382)
	RM - RECORDS MANAGEMENT	4,100	3,606	3,606	494
	SS - SOCIAL SERVICES	1,206,625	1,096,601	1,183,723	22,902
	TR - COUNTY TREASURER	0	9,793	9,793	(9,793)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	0	0	70,000
GEN Total		22,661,667	25,730,178	26,018,731	(3,357,064)
PDD	PD - POLICE DEPARTMENT	24,000,000	36,919,221	37,000,000	(13,000,000)
PDD Total		24,000,000	36,919,221	37,000,000	(13,000,000)
PDH	PD - POLICE DEPARTMENT	20,000,000	31,348,973	32,000,000	(12,000,000)
PDH Total		20,000,000	31,348,973	32,000,000	(12,000,000)
Grand Total		68,130,335	96,033,637	97,053,996	(28,923,661)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
PDD	FB - FRINGE BENEFIT	38,550,321	38,529,343	38,529,343	20,978
PDD Total		38,550,321	38,529,343	38,529,343	20,978
PDH	FB - FRINGE BENEFIT	29,778,343	29,713,038	29,713,038	65,305
PDH Total		29,778,343	29,713,038	29,713,038	65,305
Grand Total		68,328,664	68,242,381	68,242,381	86,283

Note: The reported amounts are net of deferrals 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 FOURTH QUARTER FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
FCF	FB - FRINGE BENEFIT	1,245,707	1,298,090	1,298,090	(52,383)
FCF Total		1,245,707	1,298,090	1,298,090	(52,383)
GEN	FB - FRINGE BENEFIT	46,800,842	47,324,561	47,324,561	(523,719)
GEN Total		46,800,842	47,324,561	47,324,561	(523,719)
PDD	FB - FRINGE BENEFIT	1,558,963	1,616,443	1,616,443	(57,480)
PDD Total		1,558,963	1,616,443	1,616,443	(57,480)
PDH	FB - FRINGE BENEFIT	7,600,862	7,597,887	7,597,887	2,975
PDH Total		7,600,862	7,597,887	7,597,887	2,975
Grand Total		57,206,374	57,836,982	57,836,982	(630,608)

Note: The reported amounts are net of deferrals 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 FOURTH QUARTER FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
FCF	FB - FRINGE BENEFIT	1,659,720	1,589,099	1,589,099	70,621
FCF Total		1,659,720	1,589,099	1,589,099	70,621
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	3,496	7,636	(7,636)
	CT - COURTS	38,728	33,294	33,294	5,434
	FB - FRINGE BENEFIT	67,004,747	66,108,535	66,108,535	896,212
GEN Total		67,043,475	66,145,325	66,149,465	894,010
PDD	FB - FRINGE BENEFIT	30,629,087	29,498,588	29,498,588	1,130,499
PDD Total		30,629,087	29,498,588	29,498,588	1,130,499
PDH	FB - FRINGE BENEFIT	27,040,206	27,140,333	27,140,333	(100,127)
PDH Total		27,040,206	27,140,333	27,140,333	(100,127)
Grand Total		126,372,488	124,373,346	124,377,486	1,995,002

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	December Projections	Variance
FCF	FB - FRINGE BENEFIT	925,375	915,901	915,901	9,474
FCF Total		925,375	915,901	915,901	9,474
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,231,263	13,937,592	19,554,606	1,676,657
	CT - COURTS	1,454,781	1,171,035	1,171,035	283,746
	FB - FRINGE BENEFIT	50,955,158	46,821,996	46,821,996	4,133,162
GEN Total		73,641,202	61,930,623	67,547,637	6,093,565
PDD	FB - FRINGE BENEFIT	26,566,115	24,268,434	24,268,434	2,297,681
PDD Total		26,566,115	24,268,434	24,268,434	2,297,681
PDH	FB - FRINGE BENEFIT	36,321,966	33,764,856	33,764,856	2,557,110
PDH Total		36,321,966	33,764,856	33,764,856	2,557,110
Grand Total		137,454,658	120,879,814	126,496,828	10,957,830

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



2013 - OTHER EXPENSE

FUND	DEPT AND NAME	SUBJECT	2013 Modified Budget	Current Obligation	December Projections	Variance
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	4,240,000	4,068,134	1,994,208	2,245,792
		88989 - NIFA SET-ASIDES	211,394,858	0	203,286,028	8,108,830
	DS - DEBT SERVICE	Total	215,634,858	4,068,134	205,280,236	10,354,622
DSV Total			215,634,858	4,068,134	205,280,236	10,354,622
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	60,447	303
		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	5,601,141	7,360,192	369,372
		6Q60Q - HIPAA PAYMENTS	25,000	0	0	25,000
		70970 - RESIDENT TUITION	4,598,000	2,125,921	4,598,000	0
		7097F - FIT RESIDENT TUITION	4,114,000	6,277,115	4,114,000	0
		79979 - NATIONAL ASSOC OF COUNTIES	0	0	0	0
		87985 - OTHER PAYMENTS	0	904,198	904,198	(904,198)
		87987 - OTHER SUITS & DAMAGES	20,535,875	185,239	185,239	20,350,636
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	16	16	(16)
		8798B - ATTORNEY FEES	0	201,026	201,026	(201,026)
		8798C - ATTORNEY GROSS PROCEEDS	0	1,084,669	1,084,669	(1,084,669)
		93993 - INSURANCE ON BLDGS	590,700	500,000	590,700	0
	97998 - CONTINGENCY RESERVE	5,630,099	0	0	5,630,099	
	BU - OFFICE OF MANAGEMENT AND BUDGET	Total	49,450,463	23,106,248	25,264,962	24,185,501
	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
		94994 - RENT	14,566,314	12,501,681	13,316,314	1,250,000
	PW - PUBLIC WORKS DEPARTMENT	Total	14,641,314	12,501,681	13,391,314	1,250,000
	RE - OFFICE OF REAL ESTATE SERVICES	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	0	0	0	0
		94994 - RENT	0	(139,293)	0	0
	RE - OFFICE OF REAL ESTATE SERVICES	Total	0	(139,293)	0	0
TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	20,000,000	12,720,936	20,000,000	0	
	8798A - OTHER SUITS & DAMAGES-INTEREST	0	3,216,595	0	0	
TR - COUNTY TREASURER	Total	20,000,000	15,937,531	20,000,000	0	
GEN Total			84,091,777	51,406,167	58,656,276	25,435,501
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	2,963	2,963	(2,963)
		87987 - OTHER SUITS & DAMAGES	650,000	122,032	122,032	527,968
		8798B - ATTORNEY FEES	0	5,350	5,350	(5,350)
		8798C - ATTORNEY GROSS PROCEEDS	0	504,045	504,045	(504,045)
		97998 - CONTINGENCY RESERVE	3,626	0	0	3,626
PD - POLICE DEPARTMENT	Total	653,626	634,390	634,390	19,236	
PDD Total			653,626	634,390	634,390	19,236
PDH	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	0	0	0
		87987 - OTHER SUITS & DAMAGES	100,000	35,025	35,025	64,975
		8798C - ATTORNEY GROSS PROCEEDS	0	0	0	0
		97998 - CONTINGENCY RESERVE	0	0	0	0
PD - POLICE DEPARTMENT	Total	100,000	35,025	35,025	64,975	
PDH Total		100,000	35,025	35,025	64,975	
Grand Total			300,480,261	56,143,716	264,605,927	35,874,334

SMART GOVERNMENT INITIATIVES

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



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 December 2013, two initiatives have yielded approximately \$1.5 million in savings for 2013.

Department	Initiative	Achieved	Annual Savings
Police Department	Removal of 10 Police Officers from Long-Term Disability	\$ 765,100	\$ 1,500,000
Sheriff's Department	Removal of 13 Employees from Payroll to Disability	\$ 711,038	\$ 1,716,264
Total		\$ 1,476,138	\$ 3,216,264

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2013 BUDGET REDUCTION INITIATIVE SHEET

As of December 31 , 2013

Initiative: Remove Police Officers from Long-Term Disability
Source: Police Department
Owner: Thomas Krumpster
Department: Police Department

	FY13 Annual	
Projection	FY13 Savings	Savings
Original	\$1,500,000	\$1,500,000
Achieved	\$765,100	\$1,500,000

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	Mar-12
Implementation	Mar-12		May-12

Progress Report

The Police Department met with representatives from the New York State retirement system in March 2012 to request the expediting of the disability claims. As of December 31, 2013, eight officers have retired because of this initiative.

2013 Annual Impact

The value of the removal and transferal of the employees from the County payroll to a State disability pension will generate total savings of approximately \$1.5 million annually. The total savings generated in 2013 was \$765,100.

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2013 BUDGET REDUCTION INITIATIVE SHEET

As of December 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	FY13 Annual Savings
Original	1,218,430	1,716,264
Achieved	711,038	1,716,264

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 which have resulted in the following: The department continues in its effort in achieving this initiative. In December three employees transitioned from payments to receiving a pension. For the year ending 2013, a total of 14 officers have retired under this ongoing initiative.

2013 Annual Impact

The value of the removal and transfer of the employees from the County payroll to a State disability pension generated a total savings of approximately \$1.7 million. Total savings in 2013 is \$711,038.

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2013 Budget	On Board 12/31/2012	On Board 11/30/2013	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 12/31/2013	Variance 11/30/13 vs. 12/31/2013	Variance 12/31/2013 vs. 2013 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	160	157	154	-	(1)	-	-	153	(1)	(7)	-
AT - COUNTY ATTORNEY	106	106	103	1	(9)	-	-	95	(8)	(11)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	22	-	-	-	-	22	-	(3)	-
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	1,078	-	(11)	-	-	1,067	(11)	(85)	-
CE - COUNTY EXECUTIVE	20	20	18	-	-	-	-	18	-	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	39	38	37	-	-	-	-	37	-	(2)	-
CL - COUNTY CLERK	84	83	84	-	-	-	-	84	-	-	-
CO - COUNTY COMPTROLLER	86	74	71	-	(1)	1	-	71	-	(15)	-
CS - CIVIL SERVICE	53	51	50	-	-	-	-	50	-	(3)	-
DA - DISTRICT ATTORNEY	375	372	380	-	(5)	1	(1)	375	(5)	-	-
EL - BOARD OF ELECTIONS	139	147	160	-	-	6	(6)	160	-	21	-
FC - FIRE COMMISSION	97	95	91	-	-	-	-	91	-	(6)	-
EM - EMERGENCY MANAGEMENT	10	8	9	-	(1)	-	-	8	(1)	(2)	-
HE - HEALTH DEPARTMENT	169	166	170	-	-	-	-	170	-	1	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	12	13	-	-	-	-	13	-	1	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	80	77	72	-	-	-	-	72	-	(8)	11
IT - INFORMATION TECHNOLOGY	85	80	76	-	-	-	-	76	-	(9)	-
LE - COUNTY LEGISLATURE	97	88	86	-	-	-	-	86	-	(11)	-
LR - OFFICE OF LABOR RELATIONS	4	4	4	-	-	-	-	4	-	-	-
MA - OFFICE OF MINORITY AFFAIRS	5	5	6	-	-	-	-	6	-	1	-
ME - MEDICAL EXAMINER	74	65	69	-	-	-	-	69	-	(5)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	198	197	192	-	(1)	-	-	191	(1)	(7)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	152	149	-	(1)	-	-	148	(1)	(3)	-
PD - POLICE DISTRICT	1,445	1,450	1,345	-	(3)	2	(1)	1,343	(2)	(102)	-
PD - POLICE HEADQUARTERS	1,580	1,562	1,618	-	(2)	2	(3)	1,615	(3)	35	-
PR - SHARED SERVICES	11	11	10	-	-	-	-	10	-	(1)	-
PW - PUBLIC WORKS DEPARTMENT	422	416	411	1	-	11	(11)	412	1	(10)	-
RM - RECORDS MANAGEMENT	14	13	12	-	-	-	-	12	-	(2)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	5	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	644	631	636	-	(2)	4	(5)	633	(3)	(11)	17
TR - COUNTY TREASURER	33	29	30	-	(1)	-	-	29	(1)	(4)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	43	43	1	-	-	-	44	1	1	-
VS - VETERANS SERVICES AGENCY	6	5	7	-	(1)	-	-	6	(1)	-	-
Sub-Total Full Time Employees	7,395	7,379	7,288	3	(39)	27	(27)	7,252	(36)	(143)	-
Contract Employees	41	31	-	-	-	-	-	-	-	-	28
Major Operating Funds Sub-Total	7,436	7,410	7,288	3	(39)	27	(27)	7,252	(158)	(184)	28
Sewer District	306	264	291	6	(2)	6	(6)	295	31	(11)	-
Grand Total F/T Employees	7,742	7,674	7,579	9	(41)	33	(33)	7,547	(127)	(195)	28

* 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
AT	DEPUTY CO ATTORNEY	1
PW	EQPT OPERATOR II	1
TV	AST EXEC DIR, NC TRF+PKG VIOL A	1
MAJOR FUNDS NEW HIRES		3
SSW	PLANT MNT MECH TRNE	5
	LABORER I	1
SEWER DISTRICT NEW HIRES		6
TOTAL NEW HIRES		9



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
AS	RL PROP ASSR II	(1)
AT	ATTORNEY'S ASSISTANT II	(1)
	DEPUTY CO ATTORNEY	(8)
CC	CORRECTION OFFICER	(8)
	CORRECTION CORPORAL	(1)
	CORRECTION SERGEANT	(1)
	DEPUTY SHERIFF	(1)
CO	GRP HLTH INS SPVR	(1)
DA	LEGAL SECRETARY II	(1)
	ASST DISTRICT ATTY	(4)
EM	COMMUNITY SERVICES REPRESENTVE	(1)
PB	PROB OFFICER II	(1)
PDD	PBA BD OF GOVERNORS 2ND VP	(1)
	POLICE OFFICER	(2)
PDH	COMMR OF POLICE	(1)
	POLICE COMMUNICATIONS OPERATOR	(1)
PK	LABORER I	(1)
SS	CLERK I	(1)
	ADMIN OFF I	(1)
TR	CLMS STLMT AGT II	(1)
VS	DIR OF VETS SVC AGCY	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(39)
SSW	PLANT MNT MECH TRNE	(2)
SEWER DISTRICT TERMINATION/RESIGNATION		(2)
TOTAL TERMINATION/RESIGNATION		(41)

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 11/30/2013	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 12/31/2013	Variance 12/31/13 vs. 11/30/13
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
EM - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-
HE - HEALTH DEPARTMENT	71	-	-	-	-	71	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	55	-	-	-	(1)	54	(1)
HS - DEPARTMENT OF HUMAN SERVICES	38	1	-	-	-	39	1
ME - MEDICAL EXAMINER	-	-	-	-	-	-	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	12	-	-	-	-	12	-
SS - SOCIAL SERVICES	150	-	-	-	-	150	-
Grant Fund Total	331	1	-	-	(1)	331	-

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union							Total Non Union On-Board			Grand Total		
	CSEA	DAI	IPBA	PBA	COBA	SOA	On-Board 12/31/2013	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	12/31/2013	On-Board 12/31/2013	CONTRACT EMPLOYEE
Assessment	147	-	-	-	-	-	147	-	-	6	6	153	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	25	-	-	-	-	-	25	-	-	-	-	25	-
Civil Service	48	-	-	-	-	-	48	-	-	2	2	50	-
Consumer Affairs	24	-	-	-	-	-	24	-	-	2	2	26	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	157	-	-	-	908	-	1,065	-	-	2	2	1,067	-
County Attorney	29	-	-	-	-	-	29	-	-	66	66	95	-
County Clerk	76	-	-	-	-	-	76	-	1	7	8	84	-
County Comptroller	57	-	-	-	-	-	57	-	1	13	14	71	-
County Executive	-	-	-	-	-	-	-	-	1	17	18	18	-
District Attorney	126	-	42	-	-	-	168	-	1	206	207	375	-
Elections	129	-	-	-	-	-	129	-	-	31	31	160	-
Emergency Management	2	-	-	-	-	-	2	-	-	6	6	8	-
Fire Commission	91	-	-	-	-	-	91	-	-	-	-	91	-
Health	166	-	-	-	-	-	166	-	-	4	4	170	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	13	13	13	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	63	-	-	-	-	-	63	-	-	9	9	72	11
Information Technology	72	-	-	-	-	-	72	-	-	4	4	76	-
Labor Relations	1	-	-	-	-	-	1	-	-	3	3	4	-
Legislature	-	-	-	-	-	-	-	-	19	67	86	86	-
Medical Examiner	66	-	-	-	-	-	66	-	-	3	3	69	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	22	22	22	-
Police District	61	-	-	1,134	-	147	1,342	-	-	1	1	1,343	-
Police Headquarters	700	354	-	380	-	171	1,605	-	-	10	10	1,615	-
Probation	190	-	-	-	-	-	190	-	-	1	1	191	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works ²	404	-	-	-	-	-	404	-	-	8	8	412	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	143	-	-	-	-	-	143	-	-	5	5	148	-
Shared Services	8	-	-	-	-	-	8	-	-	2	2	10	-
Social Services	622	-	-	-	-	-	622	-	-	11	11	633	17
Traffic and Parking Violations Agency	41	-	-	-	-	-	41	-	-	3	3	44	-
Treasurer	26	-	-	-	-	-	26	-	-	3	3	29	-
Veterans Services	5	-	-	-	-	-	5	-	-	1	1	6	-
Sub-Total Full-Time Employees	3,522	354	42	1,514	908	318	6,658	5	23	566	594	7,252	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	28
Major Operating Funds Sub-Total	3,522	354	42	1,514	908	318	6,658	5	23	566	594	7,252	28
Sewer Districts	294	-	-	-	-	-	294	-	-	1	1	295	-
Grand Total F/T Employees	3,816	354	42	1,514	908	318	6,952	5	23	567	595	7,547	28

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date October Overtime Hours						*YTD Actual Variance
	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	Paid Overtime 2012	Accrued Comp 2012	Total Overtime 2012	
Assessment	85.8	215.1	300.9	44.2	634.0	678.2	(377.3)
Assessment Review	0.0	0.0	0.0	0.0	23.8	23.8	(23.8)
Board of Elections	245.6	15,042.1	15,287.7	774.2	21,118.2	21,892.4	(6,604.7)
Civil Service	45.3	429.1	474.4	15.3	69.3	84.5	389.8
Constituent Affairs	2,111.3	298.8	2,410.1	2,277.0	207.4	2,484.3	(74.2)
Consumer Affairs	963.6	1,392.8	2,356.4	769.0	1,096.7	1,865.7	490.7
Correctional Center	246,062.8	17,539.4	263,602.2	240,870.1	16,156.9	257,027.1	6,575.1
County Attorney	0.0	439.9	439.9	0.0	223.1	223.1	216.8
County Clerk	0.0	2,391.1	2,391.1	0.0	2,586.5	2,586.5	(195.3)
County Comptroller	3.6	4,421.6	4,425.2	0.0	844.2	844.2	3,581.0
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	14,858.6	8,071.8	22,930.4	14,747.2	7,836.7	22,583.9	346.5
Emergency Management	762.3	545.3	1,307.6	908.4	413.4	1,321.7	(14.2)
Fire Commission	36,537.9	808.9	37,346.8	38,430.9	1,001.1	39,431.9	(2,085.1)
Health	1,933.3	2,073.2	4,006.5	6,305.5	1,731.4	8,036.8	(4,030.3)
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	0.0	0.0	0.0	114.5	114.5	(114.5)
Human Services	5.6	130.9	136.5	97.4	300.2	397.6	(261.1)
Information Technology	4,729.5	2,217.3	6,946.8	3,445.7	2,841.8	6,287.5	659.3
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	63.5	103.0	166.5	30.3	80.0	110.2	56.3
Medical Examiner	1,240.7	437.7	1,678.4	1,015.6	731.6	1,747.2	(68.8)
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	753,047.0	0.0	753,047.0	730,784.0	0.0	730,784.0	22,263.0
Probation	6,863.7	3,063.3	9,927.0	9,818.8	3,005.2	12,824.0	(2,897.0)
Public Administrator	9.0	2.6	11.6	20.5	7.5	28.0	(16.4)
Public Works, Planning, Real Estate	84,694.7	5,424.1	90,118.8	68,420.9	5,590.7	74,011.5	16,107.3
Purchasing	74.4	162.2	236.6	65.9	180.9	246.8	(10.2)
Records Management	64.5	602.38	666.88	0	75.47	75.47	591.4
Recreation, Parks and Museums	17,673.1	3,810.4	21,483.6	6,928.6	1,607.9	8,536.5	12,947.1
Sheriff	18,792.9	2,022.7	20,815.6	15,790.8	2,393.8	18,184.6	2,631.0
Social Services	19,102.0	10,487.7	29,589.7	16,841.2	9,906.0	26,747.2	2,842.5
Traffic and Parking Violations Agency	0.0	2,222.1	2,222.1	789.6	1,755.9	2,545.5	(323.4)
Treasurer	159.7	159.5	319.1	232.0	621.8	853.8	(534.7)
Veteran Services	0.0	63.6	63.6	0.0	15.0	15.0	48.5
Sub-Total	1,210,130.2	84,578.6	1,294,708.8	1,159,422.9	83,170.5	1,242,593.4	52,115.4
Sewer & Water Supply	67,107.9	12,645.2	79,753.1	53,004.5	10,083.9	63,088.4	16,664.7
Sub-Total	67,107.9	12,645.2	79,753.1	53,004.5	10,083.9	63,088.4	16,664.7
Grand Total	1,277,238.1	97,223.8	1,374,461.9	1,212,427.3	93,254.4	1,305,681.8	68,780.1

Data Source: BIRT Performance Scorecard Report as of January 7, 2014. CHIEFS Reporting System for the Police Department overtime.

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

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

FISCAL 2013 FOURTH QUARTER FINANCIAL REPORT

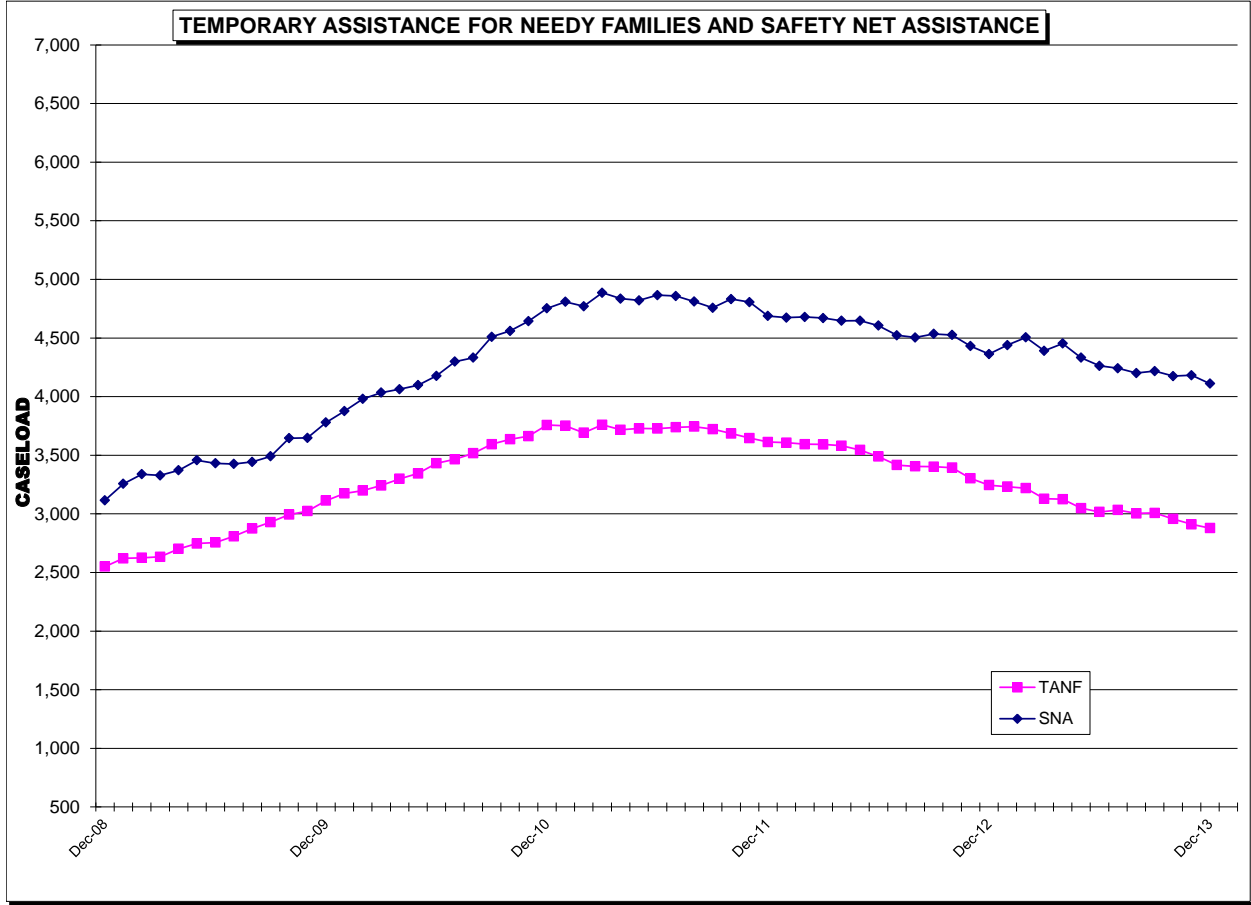


KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	January 2014				January 2013			Change in Totals Jan 2014 vs. Jan 2013
	Family	Single	Total		Family	Single	Total	
ACTIVE	5,510	1,946	7,456	ACTIVE	5,563	1,974	7,537	(81)
RETIREES	6,211	4,935	11,146	RETIREES	6,310	4,920	11,230	(84)
TOTAL	11,721	6,881	18,602	TOTAL	11,873	6,894	18,767	(165)
	<u>Active Plans</u>				<u>Active Plans</u>			
	Family	Single	Total		Family	Single	Total	
EMPIRE PLAN	5,428	1,841	7,269	EMPIRE PLAN	5,462	1,864	7,326	(57)
ALL OTHER	82	105	187	ALL OTHER	101	110	211	(24)
TOTAL	5,510	1,946	7,456	TOTAL	5,563	1,974	7,537	(81)
	<u>Retiree Plans</u>				<u>Retiree Plans</u>			
	Family	Single	Total		Family	Single	Total	
EMPIRE PLAN	1,348	528	1,876	EMPIRE PLAN	1,504	581	2,085	(209)
MEDICARE IND		4,298	4,298	MEDICARE IND		4,225	4,225	73
MEDICARE F1	1,385		1,385	MEDICARE F1	1,366		1,366	19
MEDICARE F2	3,383		3,383	MEDICARE F2	3,339		3,339	44
ALL OTHER	95	109	204	ALL OTHER	101	114	215	(11)
TOTAL	6,211	4,935	11,146	TOTAL	6,310	4,920	11,230	(84)
	<u>Annual Rates Per Employee</u>				<u>Annual Rates Per Employee</u>			<u>% Increase in Health Insurance Costs</u>
	Family	Single			Family	Single		
EMPIRE PLAN	20,570.28			EMPIRE PLAN	20,238.72		1.64%	
EMPIRE PLAN		9,258.48		EMPIRE PLAN		9,215.76	0.46%	
MEDICARE IND		4,905.24		MEDICARE IND		4,791.96	2.36%	
MEDICARE F1	16,217.04			MEDICARE F1	15,815.16		2.54%	
MEDICARE F2	11,864.28			MEDICARE F2	11,391.36		4.15%	
Note - As of January 1, 2014, 97.9% 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.				



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

December Inmate Population

	December 2010	December 2011	December 2012	December 2013
County Population	1,399	1,278	1,190	1,078
Suffolk Inmate	-	131	9	-
State-Ready Population	9	13	10	16
Federal Population	112	135	86	37
Parole Violators	24	15	39	54
TOTAL	1,545	1,572	1,334	1,185

Chart reflects the average inmate population for the given month.



KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates				
Month	2010	2011	2012	2013
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	1,185
October	1,483	1,380	1,326	1,185
November	1,462	1,344	1,261	1,138
December	1,399	1,278	1,190	1,078
Year-end County Average	1,478	1,340	1,285	1,174
Suffolk County Inmates				
Month	2010	2011	2012	2013
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	-
Year-end Suffolk Average	-	100	80	1
Federal Inmate Population				
Month	2010	2011	2012	2013
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	48
October	136	145	97	40
November	119	142	85	40
December	112	135	86	37
Year-end Federal Average	128	123	101	61

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KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period December 2013

Expense	2013 Budget	Estimates	
		Dec-13	December-2013 YTD
Salary	10,638,000	860,794	10,329,500
Fringe Benefits	8,890,900	616,982	7,403,800
General and Administrative Expenses	12,107,300	946,438	11,357,300
Bond Principal	1,455,000	121,250	1,455,000
Expense Total	33,091,200	2,545,464	30,545,600
Revenue			
Net Retained Commission	24,650,900	2,085,981	25,031,800
Other income	636,700	145,698	1,748,400
Revenue Total	25,287,600	2,231,679	26,780,200
Net Profit	(7,803,600)	(313,785)	(3,765,400)

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 November 1, 2013 with respect to grievances filed for the 2014/2015 tax year. Thus far, there have been 158,320 grievances filed broken down as follows:

Class	Number of Grievances
Class I Properties	136,979
Class II Properties	5,762
Class III Properties	523
Class IV Properties	15,472
Total	158,736

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

The total number of initial residential offers of settlement for the 2014/2015 tax year was 101,374. Through December 1, 2013, 25,727 of these offers have been accepted. During the month of November, there were 15,721 counter-counter offers made to residential representatives who did not accept the initial residential offer and submitted a counter offer. ARC is currently focusing on the review of Condominiums, properties impacted by Superstorm Sandy and High risk/value properties (properties valued at greater than \$2 million), as well as conferencing cases.

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.