

MONTHLY COUNTY BUDGET REPORT

For the Period Ending October 31, 2013

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
November 21, 2013**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2013 October Financial Report. Historically, the County has reported its financial results on a budgetary basis, a comparison to the County's Adopted Budget. This document continues this method, and maps and reports on County expenses and revenues as detailed in the 2013 Adopted Budget. During the 2012 Budget adoption process, an agreement was reached with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2015. The County will remain in budgetary balance despite unprecedented increases in employee pension and health insurance costs.

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

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

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

Because of the layoffs and voluntary incentive programs through 2011 and 2012, the fulltime headcount for the major funds at the end of October 2013 was 7,317 positions compared to 7,861 at the end of December 2011, representing a reduction of 544 positions. Despite these efforts the County continues to face fiscal and operational challenges in 2013 in order to balance savings with limited replacement of personnel deemed crucial to County operations.

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The projections in the tables that follow are based on headcount at the end of October 2013. The Administration has projected operating costs for police terminations of \$7.3 million. The Administration intends to bond for any additional separation costs. As of October 31, 2013, a total of 77 police separations have occurred at a cost of approximately \$18.5 million, with an additional four officers in the pipeline.

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

The County is projecting a surplus of \$15.5 million primarily due to: fringe savings in health insurance due to a lower than anticipated composite premium rate increase, debt service savings due to delayed borrowings at lower borrowing amounts and lower rates than budgeted, a lower than anticipated number of caseloads and children served than originally contemplated in Early/Special Education, Recipient Grants and Emergency Vendor Payments, Medicaid State reform which lowered the Counties weekly Medicaid payments, and a higher rate of growth than previously anticipated for Sales Tax.



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense for 2013 for the five major funds is \$794.1 million, which is \$8.4 million less than the 2013 Modified Budget. The projected variance is primarily being driven by vacancies offset substantially by overtime, termination costs and the hiring of additional Police Officers. For 2013, the County will continue its ongoing efforts to reduce costs.

Headcount

The full-time headcount for the major funds as of October 31, 2013 was 7,317 positions, which represents 62 fewer employees than year-end 2012. The headcount will continue to decrease as a result of continued normal attrition and limited replacement of personnel deemed crucial to County operations. The headcount reductions represent a decrease of over 20% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through October 31, 2013, the Police Department incurred approximately \$45 million in overtime expense. OMB is projecting that the Police Department will end 2013 with \$62 million in overtime expense, which is \$18 million higher than the Modified Budget. Through October 31, 2013, the Sheriff/Correctional Center incurred approximately \$12.1 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 \$489.6 million. This includes a variety of expenses, the largest of which are employee and retiree health insurance, pensions and the County's portion of the FICA payroll tax. Including Workers Compensation, Employee Benefits for 2013 are projected to be \$487.4 million, a \$2.2 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 offset by an increase in indemnity and partial loss claims in the Police and Corrections Departments. See the selected Fringe Benefits (AB) schedules immediately following the departmental tables for more details regarding current projections on some of the more significant fringe benefit items.



Contractual Services

Projected Contractual Services Expense for 2013 for the five major funds is \$229.7 million, which is \$3.0 million more than the 2013 Modified Budget. A deficit is projected primarily due to higher contractual costs associated with the County's Red Light Camera Program and an increase in the contract with Veolia.

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.

Early Intervention/Special Education

OMB projects Early Intervention/Special Education to be \$146.4 million, a \$23.6 million surplus when compared with the 2013 Modified Budget amount of \$170.0 million. The surplus is primarily attributable to a lower than anticipated number of caseloads and children served than originally contemplated. 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 \$60.6 million, a \$6.6 million surplus when compared with the 2013 Modified Budget amount of \$67.2 million. The surplus is primarily attributable to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families, Safety Net, Subsidized Adoptions and Foster Care programs.

Purchased Services

OMB projects Purchased Services to be \$64.3 million, a \$4.9 million shortfall when compared with the 2013 Modified Budget amount of \$59.3 million primarily attributable to a higher than anticipated volume of daycare caseloads.

Emergency Vendor Payments

OMB projects Emergency Vendor Payments to be \$51.0 million, a \$11.5 million surplus when compared with the 2013 Modified Budget amount of \$62.4 million. The surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families, Safety Net, Institutional Care, Juvenile Delinquent and People in need of Supervision programs.

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Medicaid

OMB projects Medicaid to be \$250.8 million, a \$2.2 million surplus when compared with the 2013 Modified Budget amount of \$253.0 million. A surplus is projected due to a reduction from New York State for the county's required weekly Medicaid payments in connection with the New York State Mandate Relief Program effective April 1, 2013.



REVENUE RESULTS

Permits and Licenses

OMB projects Permits and Licenses to be \$15.9 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, partially offset by lower projected fees for road opening permits, and lower than anticipated number of permits for food establishments.

Fine and Forfeits

OMB projects Fines and Forfeits to be \$63.1 million, which is a surplus when compared to the \$62.5 million in the 2013 Modified Budget primarily the increase in the numbers of cameras in service for the Red Light Camera Program, partially offset by PD revenues associated with a delay in tickets received for parking and traffic infractions; lower alarm permit fines primarily associated with a lower number of false alarm responses and a decrease in the funds received from the County Courts related to traffic and criminal fines..

Investment Income

OMB projects Investment Income to be \$1.9 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 \$23.9 million, which is \$3.7 million lower than the \$27.6 million in the 2013 Modified Budget. A shortfall is projected due to the reversal, in the Budget Department, of the reserve for prior year encumbrances; these amounts are currently being projected in the corresponding departments. Another contributing factor is the elimination of funding received in the Correctional Center through a Grant and a delay in the closing of the sale of county property.

Department Revenues

OMB projects Department Revenues to be \$15.6 million lower than the \$177.1 million in the 2013 Modified Budget primarily due to a change in NYS payment procedures for Early Intervention provider payments. The County no longer receives third-party reimbursements since providers are now paid directly by the State and the insurance carriers. Another contributing factor is 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. The expected revenues from the Initiatives for Tax Map Fee Verification and a Web Based Procurement System have not materialized due to a delay in the implementation of such initiatives.

Other shortfalls are being projected in Parks, Social Services and the Police Department due to lower attendance, reimbursements from school districts and child support payments and lower Tow Truck Franchise fees. These unfavorable items are partially offset by an increase in Clerk fees that are trending higher than anticipated.

Capital Resources for Debt

OMB projects Capital Resources for Debt to be \$1.2 million higher than the \$27.4 million in the 2013 Modified Budget primarily due to better rates than projected for the February 2013 borrowing issue.

Federal Aid

OMB projects Federal Aid to be \$20.2 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 \$16.7 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.

Sales Tax

OMB projects Sales Tax to be \$25.0 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		Variance	Explanations
	Budget	October Projections		
AA - SALARIES, WAGES & FEES	802,425,823	794,057,756	8,368,067	A surplus is projected due primarily due to vacancies substantially offset by higher overtime and terminal leave costs and the hiring of additional Police Officers.
AB - FRINGE BENEFITS	464,098,473	458,736,172	5,362,301	A surplus is projected primarily due to lower than budgeted Health Insurance Costs due to lower composite based premium increases than assumed in the budget (Appx. 4.5% vs. budgeted 8.0%) as well as lower NYS Unemployment Insurance.
AC - WORKERS COMPENSATION	25,536,733	28,677,934	(3,141,201)	A shortfall is projected due to an increase in indemnity and partial loss claims for the Police and Corrections Departments.
BB - EQUIPMENT	1,846,688	1,846,688	0	
DD - GENERAL EXPENSES	33,978,285	34,374,385	(396,100)	A shortfall is projected primarily due to Sandy related assessed value reduction notice mailings in the Assessment Department and an increase in copy machine maintenance costs.
DE - CONTRACTUAL SERVICES	226,725,000	229,687,720	(2,962,720)	A shortfall is projected primarily due to higher contractual costs associated with the County's Red Light Camera Program and an increase in the contract with Veolia.
DF - UTILITY COSTS	36,153,674	36,153,674	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	86,103,480	75,882,499	10,220,981	A surplus is projected due to a delay in borrowings from late 2012 to early 2013 at lower borrowing amounts and lower rates than budgeted.
GA - LOCAL GOVT ASST PROGRAM	66,944,894	68,415,482	(1,470,588)	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	58,144,999	3,730,000	A surplus is projected due to a delay in borrowings from late 2012 to early 2013 at lower borrowing amounts than budgeted.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	317,667,404	316,299,042	1,368,362	A surplus is projected due to delayed borrowings at lower borrowing amounts and lower rates than budgeted. This amount is offset by Debt Service Chargeback Revenue.
HF - INTER-DEPARTMENTAL CHARGES	93,262,142	93,262,142	0	
HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	20,463,524	0	
JA - CONTINGENCIES RESERVE	0	0	0	
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	306,040,261	306,051,976	(11,715)	A shortfall is projected primarily due to an additional \$2 million for Tax Certiorari payments expected to be paid out of operating expenses and higher than anticipated costs associated with the NIFA refunding in October 2012, partially offset by a budgeted contingency in the Police Department now anticipated to be utilized for Police overtime.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	146,400,000	23,550,000	A surplus is projected due to a lower than anticipated number of caseloads and children served and changes in the provider payment procedures, whereby provider payments are net of third-party reimbursements.
SS - RECIPIENT GRANTS	67,165,000	60,590,659	6,574,341	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	59,316,405	64,264,198	(4,947,793)	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
WW - EMERGENCY VENDOR PAYMENTS	62,430,000	50,975,000	11,455,000	A surplus is projected primarily due to a lower than anticipated number of caseloads under the TANF, SN, Institutional and Foster Care programs, and Juvenile Delinquency.
XX - MEDICAID	252,979,365	250,750,000	2,229,365	A surplus is projected due to the New York State Mandate Relief program that was enacted as part of the NYS 2013/2014 budget effective April 1, 2013. The State lowered the counties' weekly Medicaid payments.
	3,227,820,356	3,167,892,056	59,928,300	

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Revenue Variance Explanations - 2013 Adopted Budget

OBJECT AND NAME	2013 Modified Budget	October Projections	Variance	Explanation
AA - OPENING FUND BALANCE	10,000,000	7,630,099	(2,369,901)	A shortfall is projected to reflect the current use of contingency funds.
BA - INT PENALTY ON TAX	28,800,000	30,000,000	1,200,000	A surplus is projected due to a higher volume of delinquent tax penalties collected.
BC - PERMITS & LICENSES	13,733,768	15,935,473	2,201,705	A surplus is projected primarily due to an increase in the number of alarm permits issued or renewed and fees associated with home improvement licenses, partially offset by lower projected fees for road opening permits, and lower than anticipated number of permits for food establishments.
BD - FINES & FORFEITS	62,539,710	63,101,807	562,097	A surplus is projected primarily due to the increase in the numbers of cameras in service for the Red Light Camera Program, partially offset by PD revenues associated with a delay in tickets received for parking and traffic infractions; lower alarm permit fines primarily associated with a lower number of false alarm responses and a decrease in the funds received from the County Courts related to traffic and criminal fines.
BE - INVEST INCOME	3,074,900	1,865,500	(1,209,400)	A shortfall is projected due to lower investment earnings rates than budgeted.
BF - RENTS & RECOVERIES	27,554,518	23,885,800	(3,668,718)	A shortfall is projected due to the reversal, in the Budget Department, of the reserve for prior year encumbrances; these amounts are currently being projected in the corresponding departments. Another contributing factor is the elimination of funding received in the Correctional Center through a Grant and a delay in the closing of the sale of County property.
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	161,439,969	(15,612,173)	A deficit is being projected due to a change made by NYS in the process of third-party payments for Early Intervention; the directive from the Department of Homeland Security to release incarcerated undocumented immigrants; a delay in the implementation of the Tax Map 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.
BI - CAP BACKCHARGES	2,099,910	20,000	(2,079,910)	Budgeted chargebacks are being paid directly from the Capital Fund.
BJ - INTERDEPT REVENUES	93,262,142	93,262,142	0	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,500,000	853,181	A surplus is projected due to higher PILOTS payments than previously estimated.
BQ - CAPITAL RESOURCES FOR DEBT	27,394,875	28,557,425	1,162,550	A surplus is projected due to better rates than projected for the February 2013 borrowing issue.
BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	195,987	195,987	
BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	316,299,042	(12,301,362)	The projected shortfall reflects a lower debt service expense. This amount is offset by Debt Service Chargeback Expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	71,428,988	68,099,843	(3,329,145)	A shortfall is due to a delay in the issuance of bonds.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,116,499	135,883,678	(20,232,821)	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	220,941,885	(16,686,565)	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.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	1,056,663,514	25,000,000	A surplus is projected due to a higher growth rate than budgeted.
TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	89,582,099	0	
TL - PROPERTY TAX	804,788,915	806,662,257	1,873,342	A surplus is projected due to taxes restored because of tax credits ineligibility.
TO - OTB 5% TAX	3,232,286	2,932,286	(300,000)	A shortfall is projected due to a decline in wagering activities at NYS Regional OTB's over the comparable period in the prior year.
TX - SPECIAL TAXES - SPECIAL TAXES	27,936,000	27,936,000	0	
	3,227,820,356	3,183,379,224	(44,441,133)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	802,425,823	654,458,648	794,057,756	8,368,067
	AB - FRINGE BENEFITS	464,098,473	386,126,522	458,736,172	5,362,301
	AC - WORKERS COMPENSATION	25,536,733	17,891,838	28,677,934	(3,141,201)
	BB - EQUIPMENT	1,846,688	1,156,144	1,846,688	0
	DD - GENERAL EXPENSES	33,978,285	26,185,657	34,374,385	(396,100)
	DE - CONTRACTUAL SERVICES	226,725,000	195,906,848	229,687,720	(2,962,720)
	DF - UTILITY COSTS	36,153,674	30,798,545	36,153,674	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	86,103,480	72,373,913	75,882,499	10,220,981
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	19,452,210	68,415,482	(1,470,588)
	GG - PRINCIPAL	61,874,999	53,305,000	58,144,999	3,730,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	13,813,562	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 - MASS TRANSPORTATION	42,582,206	35,088,259	42,582,206	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	306,040,261	43,182,698	306,051,976	(11,715)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	123,948,719	146,400,000	23,550,000
	SS - RECIPIENT GRANTS	67,165,000	50,055,729	60,590,659	6,574,341
	TT - PURCHASED SERVICES	59,316,405	57,020,186	64,264,198	(4,947,793)
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	46,442,722	50,975,000	11,455,000
	XX - MEDICAID	252,979,365	210,302,794	250,750,000	2,229,365
Expenses excluding Interdepartmental Transfers		2,816,890,810	2,062,954,172	2,758,330,872	58,559,938
Interdepartmental Transfers		410,929,546	59,000,096	409,561,184	1,368,362
Total Expenses Including Interdepartmental Transfers		3,227,820,356	2,121,954,268	3,167,892,056	59,928,300
REV	AA - OPENING FUND BALANCE	10,000,000	81,990,537	7,630,099	(2,369,901)
	BA - INT PENALTY ON TAX	28,800,000	28,436,553	30,000,000	1,200,000
	BC - PERMITS & LICENSES	13,733,768	14,794,483	15,935,473	2,201,705
	BD - FINES & FORFEITS	62,539,710	49,875,967	63,101,807	562,097
	BE - INVEST INCOME	3,074,900	1,426,075	1,865,500	(1,209,400)
	BF - RENTS & RECOVERIES	27,554,518	19,842,324	23,885,800	(3,668,718)
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	3,011,066	11,484,418	300,000
	BH - DEPT REVENUES	177,052,142	123,423,290	161,439,969	(15,612,173)
	BI - CAP BACKCHARGES	2,099,910	13,600	20,000	(2,079,910)
	BJ - INTERDEPT REVENUES	93,262,142	59,000,096	93,262,142	0
	BQ - CAPITAL RESOURCES FOR DEBT	27,394,875	5,091,351	28,557,425	1,162,550
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	195,987	195,987	195,987
	BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	0	316,299,042	(12,301,362)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,116,499	47,421,866	135,883,678	(20,232,821)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	10,500,000	10,500,000	10,500,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	237,628,449	93,479,737	220,941,885	(16,686,565)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	617,249,030	1,056,663,514	25,000,000
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	62,170,086	89,582,099	0
	TL - PROPERTY TAX	804,788,915	806,685,835	806,662,257	1,873,342
	TO - OTB 5% TAX	3,232,286	2,306,327	2,932,286	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	27,936,000	23,442,103	27,936,000	0
Revenues Excluding Interdepartmental Transfers		3,146,744,549	2,050,356,315	3,104,779,381	(41,965,169)
Interdepartmental Transfers		81,075,807	30,129,884	78,599,843	(2,475,964)
Total Revenues Including Interdepartmental Transfers		3,227,820,356	2,080,486,199	3,183,379,224	(44,441,133)
Projected Surplus / (Deficit)		0	0	15,487,168	0

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GENERAL FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	364,085,287	293,612,610	354,905,682	9,179,605
	AB - FRINGE BENEFITS	224,421,022	178,567,884	224,523,552	(102,530)
	AC - WORKERS COMPENSATION	16,686,919	10,021,638	17,976,363	(1,289,444)
	BB - EQUIPMENT	1,231,635	779,541	1,231,635	0
	DD - GENERAL EXPENSES	24,883,689	19,473,734	25,279,789	(396,100)
	DE - CONTRACTUAL SERVICES	210,491,139	183,217,364	213,453,859	(2,962,720)
	DF - UTILITY COSTS	32,166,910	28,639,976	32,166,910	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	19,452,210	68,415,482	(1,470,588)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	304,367,478	0	301,539,119	2,828,359
	HF - INTER-DEPARTMENTAL CHARGES	46,054,509	25,093,975	46,054,509	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	13,813,562	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 - MASS TRANSPORTATION	42,582,206	35,088,259	42,582,206	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	84,091,777	40,025,799	86,091,777	(2,000,000)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	123,948,719	146,400,000	23,550,000
	SS - RECIPIENT GRANTS	67,165,000	50,055,729	60,590,659	6,574,341
	TT - PURCHASED SERVICES	59,316,405	57,020,186	64,264,198	(4,947,793)
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	46,442,722	50,975,000	11,455,000
	XX - MEDICAID	252,979,365	210,302,794	250,750,000	2,229,365
EXP Total		2,080,587,759	1,361,000,881	2,037,940,263	42,647,496
REV	AA - OPENING FUND BALANCE	10,000,000	57,996,551	7,630,099	(2,369,901)
	BA - INT PENALTY ON TAX	28,800,000	28,436,553	30,000,000	1,200,000
	BC - PERMITS & LICENSES	10,005,268	9,505,733	10,335,473	330,205
	BD - FINES & FORFEITS	59,789,710	48,893,829	62,001,807	2,212,097
	BE - INVEST INCOME	2,780,000	1,404,614	1,841,500	(938,500)
	BF - RENTS & RECOVERIES	27,488,378	19,646,330	23,683,287	(3,805,091)
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	3,011,066	11,484,418	300,000
	BH - DEPT REVENUES	140,506,774	97,189,417	126,691,674	(13,815,100)
	BI - CAP BACKCHARGES	2,099,910	13,600	20,000	(2,079,910)
	BJ - INTERDEPT REVENUES	80,651,134	58,120,388	80,651,134	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,476,745	10,500,000	853,181
	BQ - CAPITAL RESOURCES FOR DEBT	20,535,875	0	19,964,252	(571,623)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	195,987	195,987	195,987
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,340,736	19,651,058	46,246,588	905,852
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	149,288,591	42,002,302	129,603,770	(19,684,821)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	236,849,449	93,345,252	220,254,680	(16,594,770)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	617,249,030	1,056,663,514	25,000,000
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	62,170,086	89,582,099	0
	TL - PROPERTY TAX	117,107,798	119,011,165	118,987,586	1,879,788
	TO - OTB 5% TAX	3,232,286	2,306,327	2,932,286	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	4,035,000	5,172,445	4,035,000	0
REV Total		2,080,587,759	1,295,798,479	2,053,305,154	(27,282,606)
Projected Surplus / (Deficit)		0	0	15,364,890	

FISCAL 2013 MONTHLY FINANCIAL REPORT



DEBT SERVICE FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	FF - INTEREST	86,103,480	72,373,913	75,882,499	10,220,981
	GG - PRINCIPAL	61,874,999	53,305,000	58,144,999	3,730,000
	OO - OTHER EXPENSE	215,634,858	2,592,042	216,160,199	(525,341)
EXP Total		363,613,337	128,270,955	350,187,697	13,425,640
REV	BQ - CAPITAL RESOURCES FOR DEBT	4,240,000	5,091,351	6,874,173	2,634,173
	BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	0	316,299,042	(12,301,362)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	25,609,625	0	21,851,174	(3,758,451)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	4,952,319	5,163,308	0
REV Total		363,613,337	10,043,670	350,187,697	(13,425,640)
Projected Surplus / (Deficit)		0	0	0	0

FISCAL 2013 MONTHLY FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,512,385	8,475,427	10,488,184	24,201
	AB - FRINGE BENEFITS	4,811,786	4,098,123	4,716,296	95,490
	BB - EQUIPMENT	41,500	12,500	41,500	0
	DD - GENERAL EXPENSES	382,903	61,440	382,903	0
	DE - CONTRACTUAL SERVICES	4,757,727	4,540,280	4,757,727	0
	HD - DEBT SERVICE CHARGEBACKS	318,642	0	285,821	32,821
	HF - INTER-DEPARTMENTAL CHARGES	2,313,380	923,608	2,313,380	0
EXP Total		23,138,323	18,111,377	22,985,811	152,512
REV	AA - OPENING FUND BALANCE	0	743,043	0	0
	BE - INVEST INCOME	6,200	0	0	(6,200)
	BF - RENTS & RECOVERIES	0	7,210	7,210	7,210
	BH - DEPT REVENUES	7,579,868	6,126,126	7,145,795	(434,073)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	0	(104,600)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	48,205	98,205	(91,795)
	TL - PROPERTY TAX	15,257,655	15,258,511	15,258,511	856
REV Total		23,138,323	22,183,094	22,509,721	(628,602)
Projected Surplus / (Deficit)		0		(476,090)	

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is due to a decrease in inspections, plan review, emergency lighting test and first quarter Sandy related operating issues.

FISCAL 2013 MONTHLY FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	211,024,804	172,725,684	213,441,598	(2,416,794)
	AB - FRINGE BENEFITS	116,615,526	100,185,714	112,492,880	4,122,646
	AC - WORKERS COMPENSATION	5,880,966	5,010,098	6,838,849	(957,883)
	BB - EQUIPMENT	223,538	142,383	223,538	0
	DD - GENERAL EXPENSES	4,982,034	4,108,063	4,982,034	0
	DE - CONTRACTUAL SERVICES	840,500	492,052	840,500	0
	DF - UTILITY COSTS	1,354,564	1,133,905	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	1,958,728	0	2,061,674	(102,946)
	HF - INTER-DEPARTMENTAL CHARGES	22,678,090	15,661,771	22,678,090	0
	OO - OTHER EXPENSE	4,613,626	538,832	3,000,000	1,613,626
EXP Total		370,172,376	299,998,502	367,913,727	2,258,649
REV	AA - OPENING FUND BALANCE	0	28,668,184	0	0
	BC - PERMITS & LICENSES	2,828,500	4,539,577	4,700,000	1,871,500
	BD - FINES & FORFEITS	2,750,000	982,138	1,100,000	(1,650,000)
	BE - INVEST INCOME	271,400	10,487	12,000	(259,400)
	BF - RENTS & RECOVERIES	0	64,386	66,521	66,521
	BH - DEPT REVENUES	3,883,000	1,794,848	2,550,000	(1,333,000)
	BJ - INTERDEPT REVENUES	552,100	140,042	552,100	0
	BQ - CAPITAL RESOURCES FOR DEBT	1,171,000	0	1,171,000	0
	TL - PROPERTY TAX	358,716,376	358,714,558	358,714,558	(1,818)
REV Total		370,172,376	394,914,220	368,866,179	(1,306,197)

Projected Surplus / (Deficit)

0

952,452

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

FISCAL 2013 MONTHLY FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	216,803,347	179,644,927	215,222,292	1,581,055
	AB - FRINGE BENEFITS	118,250,139	103,274,801	117,003,444	1,246,695
	AC - WORKERS COMPENSATION	2,968,848	2,860,102	3,862,722	(893,874)
	BB - EQUIPMENT	350,015	221,720	350,015	0
	DD - GENERAL EXPENSES	3,729,659	2,542,420	3,729,659	0
	DE - CONTRACTUAL SERVICES	10,635,634	7,657,152	10,635,634	0
	DF - UTILITY COSTS	2,632,200	1,024,664	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	17,320,743	22,216,163	0
	OO - OTHER EXPENSE	1,700,000	26,025	800,000	900,000
EXP Total		390,308,561	314,572,554	388,864,557	1,444,004
REV	AA - OPENING FUND BALANCE	0	(5,417,241)	0	0
	BC - PERMITS & LICENSES	900,000	749,174	900,000	0
	BE - INVEST INCOME	17,300	10,974	12,000	(5,300)
	BF - RENTS & RECOVERIES	66,140	124,397	128,782	62,642
	BH - DEPT REVENUES	25,082,500	18,312,900	25,052,500	(30,000)
	BJ - INTERDEPT REVENUES	12,058,908	739,666	12,058,908	0
	BQ - CAPITAL RESOURCES FOR DEBT	1,448,000	0	548,000	(900,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	374,027	2,081	2,081	(371,946)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	467,245	1,116,600	(548,000)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	10,500,000	10,500,000	10,500,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	86,280	589,000	0
	TL - PROPERTY TAX	313,707,086	313,701,602	313,701,602	(5,484)
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	18,269,658	23,901,000	0
REV Total		390,308,561	357,546,737	388,510,473	(1,798,088)

Projected Surplus / (Deficit)

0

(354,084)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies partially offset by higher than budgeted overtime expense and termination payments.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs.
	AC - WORKERS COMPENSATION	A shortfall is projected due to an increase in indemnity and partial loss claims.
	OO - OTHER EXPENSE	The contingency reserve is being used to fund higher than budgeted overtime expense. A surplus is projected due to lower than budgeted Suits and Damages. expenses.
REV	BF - RENTS & RECOVERIES	A surplus is projected due to grant fund recoveries from prior years.
	BQ - CAPITAL RESOURCES FOR DEBT	A deficit is projected due to lower than budgeted capital proceeds for Suits and Damages payments.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	A deficit is projected due to lower than budgeted grant fund reimbursements.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A deficit is projected due to lower than budgeted Federal reimbursement.

FISCAL 2013 MONTHLY FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,128,886	15,156,296	17,146,508	1,982,378
	AB - FRINGE BENEFITS	11,478,346	9,701,280	11,220,934	257,412
	BB - EQUIPMENT	323,900	105,076	323,900	0
	DD - GENERAL EXPENSES	15,537,274	13,481,256	14,000,000	1,537,274
	DE - CONTRACTUAL SERVICES	27,725,100	26,398,135	27,725,100	0
	DF - UTILITY COSTS	11,134,900	6,934,591	10,000,000	1,134,900
	FF - INTEREST	8,318,051	0	8,318,051	0
	GG - PRINCIPAL	14,434,000	0	14,434,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	33,114,751	7,720,375	33,087,999	26,752
	OO - OTHER EXPENSE	26,597,260	0	538,500	26,058,760
EXP Total		167,792,468	79,497,009	136,794,992	30,997,476
REV	AA - FUND BALANCE	48,966,865	71,484,113	48,966,865	0
	BC - PERMITS & LICENSES	734,800	754,797	734,800	0
	BE - INVEST INCOME	220,000	56,400	220,000	0
	BF - RENTS & RECOVERIES	71,000	3,826,840	3,897,840	3,826,840
	BH - DEPT REVENUES	14,432,300	1,454,264	14,432,300	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	101,116,109	77,856,890	101,116,109	0
REV Total		167,792,468	155,433,304	171,619,308	3,826,840

FISCAL 2013 MONTHLY FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

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

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,133,171	1,768,456	2,099,644	33,527
	DD - GENERAL EXPENSES	33,033	28,822	33,033	0
	DE - CONTRACTUAL SERVICES	12,250	0	12,250	0
EXP Total		2,178,454	1,797,277	2,144,927	33,527

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AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,419,132	7,658,120	9,091,735	327,397
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	284,089	578,900	(275,000)
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
EXP Total		9,767,032	7,942,209	9,714,635	52,397
REV	BH - DEPT REVENUES	3,115,000	41,706	65,000	(3,050,000)
REV Total		3,115,000	41,706	65,000	(3,050,000)

E/R	OBJECT AND NAME	EXPLANATION
EXP	DD - GENERAL EXPENSES	A shortfall is projected due to Sandy related assessed value reduction notice mailings.
REV	BH - DEPT REVENUES	A shortfall is projected due to a delay in the Tax Map fee verification initiative and a lower number of application requests.

FISCAL 2013 MONTHLY FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,720,225	7,125,368	8,479,119	241,106
	BB - EQUIPMENT	15,000	900	15,000	0
	DD - GENERAL EXPENSES	426,600	426,059	426,600	0
	DE - CONTRACTUAL SERVICES	5,010,000	3,223,210	5,010,000	0
EXP Total		14,171,825	10,775,537	13,930,719	241,106
REV	BD - FINES & FORFEITS	590,000	199,678	300,000	(290,000)
	BF - RENTS & RECOVERIES	1,220,000	1,341,379	1,349,056	129,056
	BH - DEPT REVENUES	95,000	139,080	139,080	44,080
	BJ - INTERDEPT REVENUES	681,324	164,351	681,324	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	55,868	0	0	(55,868)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	(8,261)	300,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	0	75,000	0
REV Total		3,017,192	1,836,227	2,844,460	(172,732)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BD - FINES & FORFEITS	A deficit is projected due to fewer property forfeitures.
	BF - RENTS & RECOVERIES	A surplus is projected due to cash settlements resulting from successful litigation.
	BH - DEPT REVENUES	A surplus is projected due to increased revenue from fees and criminal restitution.

FISCAL 2013 MONTHLY FINANCIAL REPORT



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

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

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

FISCAL 2013 MONTHLY FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - SALARIES, WAGES & FEES	5,050,806	2,058,073	4,829,698	221,108
	AB - FRINGE BENEFITS	26,968,963	4,721,759	26,971,992	(3,029)
	AC - WORKERS COMPENSATION	9,551,771	3,778,479	9,551,771	0
	BB - EQUIPMENT	8,000	0	8,000	0
	DD - GENERAL EXPENSES	103,200	73,905	103,200	0
	DE - CONTRACTUAL SERVICES	2,916,766	1,461,592	2,916,766	0
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	19,452,210	68,415,482	(1,470,588)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	304,367,478	0	301,539,119	2,828,359
	HF - INTER-DEPARTMENTAL CHARGES	5,318,891	1,298,896	5,318,891	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,453,524	13,813,562	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	51,450,463	17,012,518	51,450,463	0
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	518,410,756	84,115,173	516,834,906	1,575,850
	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		515,841,655	84,115,173	516,834,906	(993,251)
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - OPENING FUND BALANCE	10,000,000	57,996,551	7,630,099	(2,369,901)
	BD - FINES & FORFEITS	2,850,000	699,952	1,324,375	(1,525,625)
	BF - RENTS & RECOVERIES	6,914,723	2,498,084	2,459,683	(4,455,040)
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	2,786,066	11,184,418	0
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	54,579,489	53,279,030	54,579,489	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	10,455,014	10,500,000	853,181
	BQ - CAPITAL RESOURCES FOR DEBT	20,535,875	0	19,964,252	(571,623)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,586,700	19,513,043	38,586,700	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	6,521	118,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	1,196,619	1,329,462	(1,075,538)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	617,249,030	1,056,663,514	25,000,000
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	62,170,086	89,582,099	0
	TL - PROPERTY TAX	117,107,798	119,011,165	118,987,586	1,879,788
	TO - OTB 5% TAX	3,232,286	2,306,327	2,932,286	(300,000)
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,399,027,121	949,787,490	1,416,462,363	17,435,242
REV Total		1,399,027,121	949,787,490	1,416,462,363	17,435,242

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

FISCAL 2013 MONTHLY FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,710,691	1,363,224	1,669,510	41,181
	BB - EQUIPMENT	2,400	0	2,400	0
	DD - GENERAL EXPENSES	15,400	12,598	15,400	0
EXP Total		1,728,491	1,375,821	1,687,310	41,181
REV	BC - PERMITS & LICENSES	3,631,250	3,943,231	4,427,455	796,205
	BD - FINES & FORFEITS	842,000	563,425	603,425	(238,575)
	BH - DEPT REVENUES	200	296	296	96
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	15,463	44,614	(386)
REV Total		4,518,450	4,522,415	5,075,790	557,340

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

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CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,422,317	93,052,709	113,709,995	3,712,322
	AC - WORKERS COMPENSATION	5,151,101	4,729,968	6,440,545	(1,289,444)
	BB - EQUIPMENT	65,000	6,782	65,000	0
	DD - GENERAL EXPENSES	3,000,000	2,483,938	3,000,000	0
	DE - CONTRACTUAL SERVICES	18,979,900	14,625,485	18,979,900	0
	DF - UTILITY COSTS	638,800	365,284	638,800	0
EXP Total		145,257,118	115,264,166	142,834,240	2,422,878
REV	BD - FINES & FORFEITS	13,000	6,330	13,000	0
	BF - RENTS & RECOVERIES	819,000	8,461	8,461	(810,539)
	BG - REVENUE OFFSET TO EXPENSE	0	225,000	300,000	300,000
	BH - DEPT REVENUES	8,250,000	1,947,751	2,495,250	(5,754,750)
	BJ - INTERDEPT REVENUES	250,000	49,742	250,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	11,638,500	2,713,261	8,710,738	(2,927,762)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	262,000	(20,386)	(20,386)	(282,386)
REV Total		21,232,500	4,930,159	11,757,063	(9,475,437)

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

FISCAL 2013 MONTHLY FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,488,288	1,733,129	0
	DD - GENERAL EXPENSES	80,000	59,341	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
EXP Total		2,038,129	1,772,629	2,038,129	0

FISCAL 2013 MONTHLY FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,330,604	1,912,333	2,315,736	14,868
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,397,100	1,203,409	1,522,100	(125,000)
EXP Total		3,728,704	3,115,742	3,838,836	(110,132)
REV	BJ - INTERDEPT REVENUES	1,302,672	310,806	1,302,672	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,691	0	0	(45,691)
REV Total		1,348,363	310,806	1,302,672	(45,691)

E/R	OBJECT AND NAME	EXPLANATION
EXP	DD - GENERAL EXPENSES	A deficit is projected due to an increase in copy machine maintenance costs.

FISCAL 2013 MONTHLY FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,235,541	4,015,771	4,940,897	294,644
	BB - EQUIPMENT	50,000	31,421	50,000	0
	DD - GENERAL EXPENSES	300,000	217,073	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	236,881	300,000	0
EXP Total		5,885,541	4,501,147	5,590,897	294,644
REV	BD - FINES & FORFEITS	175,000	215,945	225,000	50,000
	BH - DEPT REVENUES	30,049,000	30,578,755	36,549,000	6,500,000
REV Total		30,224,000	30,794,700	36,774,000	6,550,000

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to lower than anticipated costs related to part-time and seasonal employees.
REV	BH - DEPT REVENUES	A surplus is projected due to an increase in Clerk fees that are trending higher than anticipated.

FISCAL 2013 MONTHLY FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,304,320	4,976,653	5,468,806	835,514
	BB - EQUIPMENT	5,000	3,995	5,000	0
	DD - GENERAL EXPENSES	125,000	94,286	125,000	0
	DE - CONTRACTUAL SERVICES	573,000	153,500	573,000	0
EXP Total		7,007,320	5,228,435	6,171,806	835,514
REV	BF - RENTS & RECOVERIES	250,000	171,456	250,000	0
	BH - DEPT REVENUES	16,300	12,791	16,300	0
REV Total		266,300	184,247	266,300	0

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

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CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,480,429	3,545,750	4,162,824	317,605
	DD - GENERAL EXPENSES	352,400	155,764	352,400	0
	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	3,629,360	4,536,224	317,605
REV	BF - RENTS & RECOVERIES	138,000	44,516	45,000	(93,000)
	BH - DEPT REVENUES	602,000	709,707	709,707	107,707
REV Total		740,000	754,223	754,707	14,707

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BF - RENTS & RECOVERIES	A shortfall is projected due to lower than budgeted reimbursements from Nassau Healthcare Corporation.
	BH - DEPT REVENUES	A surplus is projected due to increased number of Civil Service exams given.

FISCAL 2013 MONTHLY FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AB - FRINGE BENEFITS	1,794,516	1,148,181	1,793,482	1,034
EXP Total		1,794,516	1,148,181	1,793,482	1,034
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,526,847	919,574	1,526,847	0
REV Total		1,526,847	919,574	1,526,847	0

FISCAL 2013 MONTHLY FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	29,330,809	25,221,467	29,070,553	260,256
	BB - EQUIPMENT	75,500	11,404	75,500	0
	DD - GENERAL EXPENSES	1,002,300	856,717	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,142,500	707,668	1,142,500	0
EXP Total		31,551,109	26,797,256	31,290,853	260,256
REV	BD - FINES & FORFEITS	0	3,000	3,000	3,000
	BF - RENTS & RECOVERIES	0	824	824	824
	BH - DEPT REVENUES	12,000	17,724	38,000	26,000
	BJ - INTERDEPT REVENUES	372,467	0	372,467	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	250,000	0	250,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,000	14,856	30,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,500	69,793	69,793	13,293
REV Total		720,967	106,197	764,084	43,117

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to a delay in the hiring of a new class of District Attorney Law Assistants.
REV	BF - RENTS & RECOVERIES	A surplus is projected due to a higher than budgeted recovery for investigation costs.
	BH - DEPT REVENUES	A surplus is projected as a result of cancelling prior year encumbrances.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	New York State increased the reimbursement for a portion of the District Attorney's annual salary under the District Attorney Salary Support Program.

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EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,719,296	10,248,313	14,719,296	0
	BB - EQUIPMENT	112,500	21,760	112,500	0
	DD - GENERAL EXPENSES	2,348,553	780,707	2,348,553	0
	DE - CONTRACTUAL SERVICES	520,722	(41,282)	520,722	0
EXP Total		17,701,071	11,009,498	17,701,071	0
REV	BF - RENTS & RECOVERIES	120,000	110,114	120,000	0
	BH - DEPT REVENUES	35,000	53,912	54,300	19,300
REV Total		155,000	164,026	174,300	19,300

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	The surplus is primarily related to an increase in purchases of election district mpas, canvass books, voter registration files on disc, etc.

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EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	771,537	579,283	745,654	25,883
	DD - GENERAL EXPENSES	12,500	4,387	12,500	0
EXP Total		784,037	583,670	758,154	25,883
REV	BF - RENTS & RECOVERIES	0	353	353	353
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	648,701	0	648,701	0
REV Total		648,701	353	649,054	353

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FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AB - FRINGE BENEFITS	195,657,543	172,697,944	195,758,078	(100,535)
EXP Total		195,657,543	172,697,944	195,758,078	(100,535)
REV	BF - RENTS & RECOVERIES	0	3,357	3,357	3,357
REV Total		0	3,357	3,357	3,357

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

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HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,700,489	11,274,690	13,414,435	286,054
	BB - EQUIPMENT	66,000	42,597	66,000	0
	DD - GENERAL EXPENSES	1,422,050	889,962	1,422,050	0
	DE - CONTRACTUAL SERVICES	427,330	218,830	427,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,150,287	3,612,518	6,150,287	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	123,948,719	146,400,000	23,550,000
EXP Total		196,716,156	144,987,316	172,880,102	23,836,054
REV	BC - PERMITS & LICENSES	5,674,018	5,187,115	5,518,018	(156,000)
	BD - FINES & FORFEITS	150,000	216,135	216,135	66,135
	BF - RENTS & RECOVERIES	2,470,000	3,073,956	3,073,956	603,956
	BH - DEPT REVENUES	10,525,200	3,201,032	3,505,200	(7,020,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	57,100	2,287	57,100	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	25,074	25,074	25,074
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	94,618,640	23,663,127	82,558,640	(12,060,000)
REV Total		113,494,958	35,368,725	94,954,123	(18,540,835)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	A surplus is projected due to fluctuations in caseloads, caseload service requirements, and changes in NYS payment procedures of Early Intervention provider payments, whereby provider payments are net of third-party reimbursements.
REV	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.
	BH - DEPT REVENUES	A deficit is projected due to the changes in NYS payment procedures for Early Intervention provider payments, whereby the County no longer receives third-party provider payments. They are now paid directly to the provider.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected due to lower reimbursable expenditures in relation to caseloads.

FISCAL 2013 MONTHLY FINANCIAL REPORT



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	745,000	619,895	749,406	(4,406)
	DD - GENERAL EXPENSES	2,500	501	2,500	0
	HF - INTER-DEPARTMENTAL CHARGES	165,382	116,719	165,382	0
EXP Total		912,882	737,115	917,288	(4,406)
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	498,400	403,267	990,400	492,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	124,600	30,838	189,209	64,609
REV Total		623,000	434,105	1,179,609	556,609

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

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HP - PHYSICALLY CHALLENGED

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

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

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HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	535,514	429,090	512,134	23,380
	DD - GENERAL EXPENSES	5,450	3,700	5,450	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
EXP Total		551,964	432,790	528,584	23,380

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HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,283,625	4,931,770	5,172,983	1,110,642
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,008,400	674,798	1,008,400	0
	DE - CONTRACTUAL SERVICES	25,354,255	22,927,844	25,354,255	0
	HF - INTER-DEPARTMENTAL CHARGES	3,837,870	2,111,478	3,837,870	0
EXP Total		36,485,150	30,645,890	35,374,508	1,110,642
REV	BD - FINES & FORFEITS	40,000	6,071	40,000	0
	BF - RENTS & RECOVERIES	0	1,739,217	1,844,190	1,844,190
	BH - DEPT REVENUES	0	70	70	70
	BJ - INTERDEPT REVENUES	379,280	340,727	379,280	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	136,479	175,000	175,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,526,052	1,618,189	5,526,052	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,678,629	2,831,826	10,678,629	0
REV Total		16,623,961	6,672,577	18,643,221	2,019,260

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to savings in connection with a grant award allowing personnel to be transferred to the Grant Fund.
REV	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	A surplus is projected due to a reimbursement from Traffic and Safety for the DWI Step program.

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IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,915,296	6,360,757	6,640,180	275,116
	DD - GENERAL EXPENSES	347,750	193,434	347,750	0
	DE - CONTRACTUAL SERVICES	8,844,278	8,245,118	9,039,278	(195,000)
	DF - UTILITY COSTS	3,868,318	3,319,723	3,868,318	0
EXP Total		19,975,642	18,119,031	19,895,526	80,116
REV	BF - RENTS & RECOVERIES	0	1,160	1,160	1,160
	BH - DEPT REVENUES	14,000	42,356	42,356	28,356
	BI - CAP BACKCHARGES	599,910	13,600	20,000	(579,910)
	BJ - INTERDEPT REVENUES	4,654,790	3,520,292	4,654,790	0
	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	3,571,240	4,712,139	(842,434)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BH - DEPT REVENUES	The surplus is projected due to an increase in the requests from other Municipalities for pictometry imagery data.
	BI - CAP BACKCHARGES	Budgeted chargebacks are being paid directly from the Capital Fund.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	A deficit is projected due to a reduction of available Grant Funds corresponding to the federal sequester.

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LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,837,493	4,551,747	5,441,877	395,616
	BB - EQUIPMENT	40,777	25,202	40,777	0
	DD - GENERAL EXPENSES	2,082,331	1,959,141	2,082,331	0
	DE - CONTRACTUAL SERVICES	1,154,600	920,000	1,154,600	0
EXP Total		9,115,201	7,456,091	8,719,585	395,616

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

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LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	290,454	235,853	287,749	2,705
	DD - GENERAL EXPENSES	5,700	3,113	5,700	0
	DE - CONTRACTUAL SERVICES	396,900	(24,426)	396,900	0
EXP Total		693,054	214,540	690,349	2,705

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MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	451,142	364,489	441,230	9,912
	DD - GENERAL EXPENSES	16,445	14,268	16,445	0
	DE - CONTRACTUAL SERVICES	31,000	28,063	31,000	0
EXP Total		498,587	406,819	488,675	9,912

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ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,630,556	5,072,953	6,129,160	501,396
	BB - EQUIPMENT	28,358	18,545	28,358	0
	DD - GENERAL EXPENSES	639,617	616,162	639,617	0
	DE - CONTRACTUAL SERVICES	58,145	58,144	58,145	0
EXP Total		7,356,676	5,765,803	6,855,280	501,396
REV	BH - DEPT REVENUES	20,000	23,983	23,983	3,983
REV Total		20,000	23,983	23,983	3,983

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

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PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	501,811	420,584	492,437	9,374
	DD - GENERAL EXPENSES	9,000	2,148	3,100	5,900
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
EXP Total		518,111	422,732	502,837	15,274
REV	BH - DEPT REVENUES	400,000	452,110	488,058	88,058
REV Total		400,000	452,110	488,058	88,058

FISCAL 2013 MONTHLY FINANCIAL REPORT



PB - PROBATION

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,616,461	13,708,667	16,228,359	388,102
	BB - EQUIPMENT	30,900	19,648	30,900	0
	DD - GENERAL EXPENSES	277,800	156,895	277,800	0
	DE - CONTRACTUAL SERVICES	653,325	400,720	653,325	0
	DF - UTILITY COSTS	500	450	500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,107,938	515,924	1,107,938	0
EXP Total		18,686,924	14,802,303	18,298,822	388,102
REV	BF - RENTS & RECOVERIES	0	33,502	33,502	33,502
	BH - DEPT REVENUES	1,783,500	1,617,683	1,783,500	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	456,701	456,701	440,701
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,847,655	2,403,479	4,798,022	(49,633)
REV Total		6,647,155	4,511,366	7,071,725	424,570

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

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	615,077	584,664	613,946	1,131
	DD - GENERAL EXPENSES	25,850	10,101	25,850	0
	DE - CONTRACTUAL SERVICES	11,250	0	11,250	0
EXP Total		652,177	594,765	651,046	1,131

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PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,726,416	14,409,818	16,710,637	15,779
	BB - EQUIPMENT	456,500	426,087	456,500	0
	DD - GENERAL EXPENSES	1,704,700	1,624,219	1,704,700	0
	DE - CONTRACTUAL SERVICES	3,383,511	3,205,913	3,383,511	0
EXP Total		22,271,127	19,666,036	22,255,348	15,779
REV	BF - RENTS & RECOVERIES	1,564,760	1,635,375	1,720,000	155,240
	BH - DEPT REVENUES	20,283,752	16,361,497	17,683,752	(2,600,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	2,821,673	675,000	0
REV Total		22,523,512	20,818,545	20,078,752	(2,444,760)

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

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PL - PLANNING

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October 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

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

FISCAL 2013 MONTHLY FINANCIAL REPORT



PR - SHARED SERVICES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	910,626	814,502	906,630	3,996
	DD - GENERAL EXPENSES	17,500	4,490	17,500	0
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
EXP Total		929,626	820,487	925,630	3,996
REV	BF - RENTS & RECOVERIES	100,000	373,975	373,975	273,975
	BH - DEPT REVENUES	528,500	13,518	20,500	(508,000)
REV Total		628,500	387,493	394,475	(234,025)

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

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PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	29,722,683	24,484,910	29,660,054	62,629
	AC - WORKERS COMPENSATION	1,984,047	1,513,190	1,984,047	0
	BB - EQUIPMENT	93,000	41,993	93,000	0
	DD - GENERAL EXPENSES	6,190,300	5,381,000	6,190,300	0
	DE - CONTRACTUAL SERVICES	122,291,172	110,601,260	123,351,172	(1,060,000)
	DF - UTILITY COSTS	27,659,292	24,954,519	27,659,292	0
	HF - INTER-DEPARTMENTAL CHARGES	11,510,853	10,763,628	11,510,853	0
	MM - MASS TRANSPORTATION	42,582,206	39,621,949	42,582,206	0
	OO - OTHER EXPENSE	14,641,314	12,470,155	14,641,314	0
EXP Total		256,674,867	229,832,605	257,672,238	(997,371)
REV	BC - PERMITS & LICENSES	700,000	375,387	390,000	(310,000)
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	11,991,895	5,978,166	9,565,319	(2,426,576)
	BH - DEPT REVENUES	47,367,322	31,096,772	47,367,322	0
	BI - CAP BACKCHARGES	1,500,000	0	0	(1,500,000)
	BJ - INTERDEPT REVENUES	17,857,885	234,823	17,857,885	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	195,987	195,987	195,987
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	6,059,504	(14,082)	7,177,788	1,118,284
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	7,875,000	473	7,875,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	61,726,500	30,958,528	61,726,500	0
REV Total		155,088,106	68,826,054	152,165,801	(2,922,305)

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A deficit is projected due to an amendment to the Veolia Contract.
REV	BC - PERMITS & LICENSES	A deficit is projected due to reduced volume of road permits.
	BF - RENTS & RECOVERIES	A deficit is projected due to the delay in the sale of county property.
	BI - CAP BACKCHARGES	A deficit is projected due to a change in accounting methodology. These funds are being projected in BW - Interfund Charges.
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	A surplus is projected due to a reimbursement from the Town of Hempstead for Sandy related expenses.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	A surplus is projected due to a change in accounting methodology coming from Capital Backcharges.

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RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October 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	0	0
	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)	0	0

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

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RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	864,244	621,436	794,186	70,058
	BB - EQUIPMENT	5,000	4,972	5,000	0
	DD - GENERAL EXPENSES	160,500	124,441	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	12,039	125,000	0
EXP Total		1,154,744	762,887	1,084,686	70,058

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to lower than anticipated costs related to part-time and seasonal employees.

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RS - RESERVES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
REV	BF - RENTS & RECOVERIES	0	13,753	0	0
REV Total		0	13,753	0	0

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

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RV - GENERAL FUND UNALLOCATED REVENUE

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

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

FISCAL 2013 MONTHLY FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	270,021	223,690	261,056	8,965
	DD - GENERAL EXPENSES	1,000	1	3,000	(2,000)
	DE - CONTRACTUAL SERVICES	12,500	9,500	10,500	2,000
EXP Total		283,521	233,191	274,556	8,965
REV	BH - DEPT REVENUES	15,000	17,100	15,000	0
REV Total		15,000	17,100	15,000	0

FISCAL 2013 MONTHLY FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	26,979	(0)	0
EXP Total		0	26,979	(0)	0

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

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SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,129,626	35,130,092	42,320,032	1,809,594
	BB - EQUIPMENT	154,000	122,056	154,000	0
	DD - GENERAL EXPENSES	862,700	717,700	862,700	0
	DE - CONTRACTUAL SERVICES	8,632,335	6,910,810	8,632,335	0
	HF - INTER-DEPARTMENTAL CHARGES	17,269,168	6,446,856	17,269,168	0
	SS - RECIPIENT GRANTS	67,165,000	50,055,729	60,590,659	6,574,341
	TT - PURCHASED SERVICES	59,316,405	57,020,186	64,264,198	(4,947,793)
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	46,442,722	50,975,000	11,455,000
	XX - MEDICAID	252,979,365	210,302,794	250,750,000	2,229,365
EXP Total		512,938,599	413,148,946	495,818,092	17,120,507
REV	BF - RENTS & RECOVERIES	1,900,000	2,737,104	2,733,983	833,983
	BH - DEPT REVENUES	16,000,000	9,863,535	14,500,000	(1,500,000)
	BJ - INTERDEPT REVENUES	227,068	64,207	227,068	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	122,637,538	36,772,220	104,922,704	(17,714,834)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	60,450,178	31,222,855	57,224,814	(3,225,364)
REV Total		201,214,784	80,659,922	179,608,569	(21,606,215)

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

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TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,258,022	1,662,713	2,018,304	239,718
	BB - EQUIPMENT	8,000	0	8,000	0
	DD - GENERAL EXPENSES	329,800	262,323	329,800	0
	DE - CONTRACTUAL SERVICES	198,500	109,157	198,500	0
	OO - OTHER EXPENSE	18,000,000	10,682,419	20,000,000	(2,000,000)
EXP Total		20,794,322	12,716,612	22,554,604	(1,760,282)
REV	BA - INT PENALTY ON TAX	28,800,000	28,436,553	30,000,000	1,200,000
	BD - FINES & FORFEITS	50,000	8,980	50,000	0
	BE - INVEST INCOME	2,780,000	1,404,614	1,841,500	(938,500)
	BF - RENTS & RECOVERIES	0	25,734	32,137	32,137
	BH - DEPT REVENUES	775,000	376,072	575,000	(200,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,360,000	2,350,771	3,360,000	0
REV Total		35,765,000	32,602,724	35,858,637	93,637

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
	OO - OTHER EXPENSE	A deficit is projected due to funding for tax certiorari payments.
REV	BA - INT PENALTY ON TAX	A surplus is projected due to a higher volume of delinquent taxes.
	BE - INVEST INCOME	A deficit is projected primarily due to a lower investment earnings rate than was budgeted.
	BH - DEPT REVENUES	A deficit is projected primarily due to a decline in cash bail and abandoned cash bail.

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TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,951,366	2,234,628	2,741,723	209,643
	BB - EQUIPMENT	8,700	2,179	8,700	0
	DD - GENERAL EXPENSES	265,210	148,405	265,210	0
	DE - CONTRACTUAL SERVICES	9,151,100	9,073,000	10,860,820	(1,709,720)
EXP Total		12,376,376	11,458,212	13,876,453	(1,500,077)
REV	BD - FINES & FORFEITS	55,069,710	46,967,324	59,216,872	4,147,162
	BF - RENTS & RECOVERIES	0	68,331	68,331	68,331
REV Total		55,069,710	47,035,655	59,285,203	4,215,493

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to changes in work schedules.
	DE - CONTRACTUAL SERVICES	A deficit is projected due to the increase in Red Light Camera expense that is offset by an increase in revenue.
REV	BD - FINES & FORFEITS	A surplus projected due to an increase in violations received from the Red Light Camera Program.
	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.

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VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	336,459	269,725	332,570	3,889
	DD - GENERAL EXPENSES	9,000	5,736	9,000	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	694,120	227,956	694,120	0
EXP Total		1,040,279	503,418	1,036,390	3,889
REV	BJ - INTERDEPT REVENUES	346,159	0	346,159	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	59,703	59,703	26,803
REV Total		379,059	59,703	405,862	26,803

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YB - NASSAU COUNTY YOUTH BOARD

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

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

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2013 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
FCF	FC - FIRE COMMISSION	341,926	372,735	346,027	(4,101)
FCF Total		341,926	372,735	346,027	(4,101)
GEN	AR - ASSESSMENT REVIEW COMMISSION	107,504	108,614	108,614	(1,110)
	AS - ASSESSMENT DEPARTMENT	177,657	210,660	185,466	(7,809)
	AT - COUNTY ATTORNEY	249,791	306,124	299,667	(49,876)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	84,982	0	(0)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,489,350	67,678	2,489,350	0
	CA - OFFICE OF CONSUMER AFFAIRS	2,697	21,730	5,696	(2,999)
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,752,628	3,639,843	1,900,962	(148,334)
	CF - OFFICE OF CONSTITUENT AFFAIRS	16,340	16,339	19,054	(2,714)
	CL - COUNTY CLERK	28,249	65,304	29,212	(963)
	CO - COUNTY COMPTROLLER	155,268	291,044	164,959	(9,691)
	CS - CIVIL SERVICE	40,769	120,895	76,878	(36,109)
	DA - DISTRICT ATTORNEY	650,101	1,083,463	830,586	(180,485)
	EL - BOARD OF ELECTIONS	224,734	264,140	264,141	(39,407)
	HE - HEALTH DEPARTMENT	431,518	479,183	361,416	70,102
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	0	9,289	9,289	(9,289)
	HP - PHYSICALLY CHALLENGED	0	4,022	0	(0)
	HS - DEPARTMENT OF HUMAN SERVICES	129,426	161,370	167,569	(38,143)
	IT - INFORMATION TECHNOLOGY	343,555	382,233	361,876	(18,321)
	LE - COUNTY LEGISLATURE	90,103	99,330	99,330	(9,227)
	LR - OFFICE OF LABOR RELATIONS	9,454	9,454	9,454	0
	ME - MEDICAL EXAMINER	175,933	178,631	175,599	334
	PA - PUBLIC ADMINISTRATOR	33,402	43,968	33,410	(8)
	PB - PROBATION	346,304	745,180	551,699	(205,395)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,557	7,554	7,554	3
	PK - PARKS, RECREATION AND MUSEUMS	246,211	363,267	255,748	(9,537)
	PL - PLANNING	0	62,738	(0)	0
	PW - PUBLIC WORKS DEPARTMENT	698,863	870,596	694,507	4,356
	RM - RECORDS MANAGEMENT	0	15,230	15,230	(15,230)
	SA - COORD AGENCY FOR SPANISH AMERICANS	3,221	3,221	3,221	(0)
	SC - SENIOR CITIZENS AFFAIRS	0	26,979	(0)	0
	SS - SOCIAL SERVICES	309,743	452,014	284,889	24,854
	TR - COUNTY TREASURER	68,478	69,156	69,156	(678)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,294	15,851	343	11,951
	VS - VETERANS SERVICES AGENCY	2,343	2,343	2,343	(0)
	YB - NASSAU COUNTY YOUTH BOARD	0	13,408	(0)	0
	PR - SHARED SERVICES	42,639	92,141	42,664	(25)
GEN Total		8,846,132	10,387,973	9,519,882	(673,750)
PDD	PD - POLICE DEPARTMENT	60,000	5,758,822	3,712,567	(3,652,567)
PDD Total		60,000	5,758,822	3,712,567	(3,652,567)
PDH	PD - POLICE DEPARTMENT	401,000	11,316,749	4,050,647	(3,649,647)
PDH Total		401,000	11,316,749	4,050,647	(3,649,647)
Grand Total		9,649,058	27,836,280	17,629,123	(7,980,065)

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2013 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
FCF	FC - FIRE COMMISSION	1,468,668	1,638,049	2,215,222	(746,554)
FCF Total		1,468,668	1,638,049	2,215,222	(746,554)
GEN	AS - ASSESSMENT DEPARTMENT	0	5,824	5,824	(5,824)
	BU - OFFICE OF MANAGEMENT AND BUDGET	0	(2,042)	0	0
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	38,879	111,000	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	12,064,357	16,153,356	(0)
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	112,713	153,375	(53,375)
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	0	12,700	0
	CS - CIVIL SERVICE	61,900	1,212	1,900	60,000
	DA - DISTRICT ATTORNEY	714,000	752,655	911,758	(197,758)
	EL - BOARD OF ELECTIONS	34,500	13,925	34,500	0
	EM - EMERGENCY MANAGEMENT	0	46,859	6,180	(6,180)
	HE - HEALTH DEPARTMENT	301,900	138,890	301,900	0
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	342	2,200	0
	IT - INFORMATION TECHNOLOGY	148,300	279,921	329,921	(181,621)
	ME - MEDICAL EXAMINER	35,286	67,688	67,688	(32,402)
	PA - PUBLIC ADMINISTRATOR	7,800	395	7,800	0
	PB - PROBATION	300,000	250,651	300,000	0
	PE - DEPARTMENT OF HUMAN RESOURCES	0	(2,986)	0	0
	PK - PARKS, RECREATION AND MUSEUMS	313,800	1,150,337	1,615,862	(1,302,062)
	PR - SHARED SERVICES	1,800	0	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	3,017,400	2,805,790	4,939,908	(1,922,508)
	RM - RECORDS MANAGEMENT	4,100	0	4,100	0
	SS - SOCIAL SERVICES	1,206,625	823,224	1,256,625	(50,000)
	TR - COUNTY TREASURER	0	6,977	6,977	(6,977)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	0	70,000	0
GEN Total		22,661,667	18,555,612	26,360,374	(3,698,707)
PDD	PD - POLICE DEPARTMENT	24,000,000	23,619,556	33,000,000	(9,000,000)
PDD Total		24,000,000	23,619,556	33,000,000	(9,000,000)
PDH	PD - POLICE DEPARTMENT	20,000,000	21,409,506	29,000,000	(9,000,000)
PDH Total		20,000,000	21,409,506	29,000,000	(9,000,000)
Grand Total		68,130,335	65,222,723	90,575,596	(22,445,261)

FISCAL 2013 MONTHLY FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
PDD	FB - FRINGE BENEFIT	38,550,321	38,529,513	38,529,513	20,808
PDD Total		38,550,321	38,529,513	38,529,513	20,808
PDH	FB - FRINGE BENEFIT	29,778,343	29,727,675	29,727,675	50,668
PDH Total		29,778,343	29,727,675	29,727,675	50,668
Grand Total		68,328,664	68,257,188	68,257,188	71,476

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 MONTHLY FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
FCF	FB - FRINGE BENEFIT	1,245,707	1,236,590	1,236,590	9,117
FCF Total		1,245,707	1,236,590	1,236,590	9,117
GEN	FB - FRINGE BENEFIT	46,800,842	47,361,099	47,361,099	(560,257)
GEN Total		46,800,842	47,361,099	47,361,099	(560,257)
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	7,597,983	7,597,983	2,879
PDH Total		7,600,862	7,597,983	7,597,983	2,879
Grand Total		57,206,374	57,812,114	57,812,115	(605,741)

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 MONTHLY FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
FCF	FB - FRINGE BENEFIT	1,659,720	1,329,309	1,589,000	70,720
FCF Total		1,659,720	1,329,309	1,589,000	70,720
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	2,697	2,697	(2,697)
	CT - COURTS	38,728	28,385	38,728	0
	FB - FRINGE BENEFIT	67,004,747	55,170,728	66,151,000	853,747
GEN Total		67,043,475	55,201,811	66,192,425	851,050
PDD	FB - FRINGE BENEFIT	30,629,087	24,734,836	29,754,000	875,087
PDD Total		30,629,087	24,734,836	29,754,000	875,087
PDH	FB - FRINGE BENEFIT	27,040,206	22,528,612	27,129,000	(88,794)
PDH Total		27,040,206	22,528,612	27,129,000	(88,794)
Grand Total		126,372,488	103,794,568	124,664,425	1,708,063

FISCAL 2013 MONTHLY FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2013 Modified Budget	Current Obligation	October Projections	Variance
FCF	FB - FRINGE BENEFIT	925,375	762,673	927,000	(1,625)
FCF Total		925,375	762,673	927,000	(1,625)
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,231,263	3,325,055	21,231,263	0
	CT - COURTS	1,454,781	981,856	1,454,781	0
	FB - FRINGE BENEFIT	50,955,158	39,042,902	46,804,000	4,151,158
GEN Total		73,641,202	43,349,812	69,490,044	4,151,158
PDD	FB - FRINGE BENEFIT	26,566,115	20,283,313	24,296,000	2,270,115
PDD Total		26,566,115	20,283,313	24,296,000	2,270,115
PDH	FB - FRINGE BENEFIT	36,321,966	28,170,367	33,775,000	2,546,966
PDH Total		36,321,966	28,170,367	33,775,000	2,546,966
Grand Total		137,454,658	92,566,165	128,488,044	8,966,614

FISCAL 2013 MONTHLY FINANCIAL REPORT



2013 - OTHER EXPENSE

FUND	DEPT AND NAME	SUBJECT	2013 Modified Budget	Current Obligation	October Projections	Variance
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	4,240,000	2,592,042	6,874,173	(2,634,173)
		88989 - NIFA SET-ASIDES	211,394,858	0	209,286,026	2,108,832
	DS - DEBT SERVICE	Total	215,634,858	2,592,042	216,160,199	(525,341)
DSV Total			215,634,858	2,592,042	216,160,199	(525,341)
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0
		52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
		55955 - NYS ASSN OF COUNTIES	60,750	60,447	60,750	0
		66966 - LEGAL AID SOC OF NC	6,054,467	6,054,467	6,054,467	0
		67967 - BAR ASSN NC PUB DFDR	7,729,564	4,781,055	7,729,564	0
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
		70970 - RESIDENT TUITION	4,598,000	1,508,251	4,598,000	0
		7097F - FIT RESIDENT TUITION	4,114,000	2,149,911	4,114,000	0
		79979 - NATIONAL ASSOC OF COUNTIES	0	0	0	0
		87985 - OTHER PAYMENTS	0	811,808	0	0
		87987 - OTHER SUITS & DAMAGES	20,535,875	157,725	20,535,875	0
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	16	0	0
		8798B - ATTORNEY FEES	0	152,160	0	0
		8798C - ATTORNEY GROSS PROCEEDS	0	724,671	0	0
		93993 - INSURANCE ON BLDGS	590,700	500,000	590,700	0
	97998 - CONTINGENCY RESERVE	7,630,099	0	7,630,099	0	
	BU - OFFICE OF MANAGEMENT AND BUDGET	Total	51,450,463	17,012,518	51,450,463	0
	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
		94994 - RENT	14,566,314	12,470,155	14,566,314	0
	PW - PUBLIC WORKS DEPARTMENT	Total	14,641,314	12,470,155	14,641,314	0
	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	18,000,000	8,568,778	20,000,000	(2,000,000)
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	2,113,640	0	0
	TR - COUNTY TREASURER	Total	18,000,000	10,682,419	20,000,000	(2,000,000)
	GEN Total			84,091,777	40,025,799	86,091,777
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	2,963	0	0
		87987 - OTHER SUITS & DAMAGES	3,000,000	104,519	3,000,000	0
		8798B - ATTORNEY FEES	0	5,350	0	0
		8798C - ATTORNEY GROSS PROCEEDS	0	426,000	0	0
		97998 - CONTINGENCY RESERVE	1,613,626	0	0	1,613,626
		PD - POLICE DEPARTMENT	Total	4,613,626	538,832	3,000,000
PDD Total			4,613,626	538,832	3,000,000	1,613,626
PDH	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	0	0	0
		87987 - OTHER SUITS & DAMAGES	1,700,000	26,025	800,000	900,000
		8798C - ATTORNEY GROSS PROCEEDS	0	0	0	0
		97998 - CONTINGENCY RESERVE	0	0	0	0
PD - POLICE DEPARTMENT	Total	1,700,000	26,025	800,000	900,000	
PDH Total			1,700,000	26,025	800,000	900,000
Grand Total			306,040,261	43,182,698	306,051,976	(11,715)

SMART GOVERNMENT INITIATIVES

FISCAL 2013 MONTHLY 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 October 2013, two initiatives are expected to yield approximately \$1.5 million in savings for 2013.

Department	Initiative	Achieved	Projected Savings	Annual Savings
Police Department	Removal of 10 Police Officers from Long-Term Disability	\$ 765,100	\$ 765,100	\$ 1,500,000
Sheriff's Department	Removal of 12 Employees from Payroll to Disability	\$ 676,857	\$ 708,747	\$ 1,511,505
Total		\$ 1,441,957	\$ 1,473,847	\$ 3,011,505

FISCAL 2013 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2013 BUDGET REDUCTION INITIATIVE SHEET

As of October 31, 2013

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

Projection	FY13 Savings	Revised FY13
Original	\$1,500,000	\$775,000
Achieved	\$765,100	\$765,100

Description:

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

Implementation:

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

Milestone	Original Date	Revised Date	Date Achieved
Planning	Feb-12		
Letter to Comptroller	Jan-12	Feb-12	
Implementation	Mar-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 October 31, 2013, eight officers have retired because of this initiative. Ten officers are expected to retire under this initiative in 2013.

2013 Annual Impact

The value of the removal and transfer of the employees from the County payroll to a State disability pension will generate total savings of approximately \$1.5 million annually. For 2013, the total savings is expected to be approximately \$775,000.

FISCAL 2013 MONTHLY FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2013 BUDGET REDUCTION INITIATIVE SHEET

As of October 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	Revised FY13
Original	1,259,286	\$1,511,505
Achieved	676,857	708,747

Description:

At the beginning of the fiscal year 2013 twenty (20) correction officer titled employees were awaiting a final determination from the New York State Comptroller on applications for a disability pension. Medical documentation previously submitted indicates that these employees are permanently disabled and therefore unable to perform the full duties of their positions.

Implementation:

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

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

Progress Report:

The Corrections Department met with representatives from the New York State retirement system to request the expediting of these disability claims and has started to see some results. The department continues in its effort in achieving this initiative. As of October 31st, ten employees have transitioned from payments to receiving a pension. For the year ending 2013 we are anticipating twelve (12) officers to retire under this initiative.

2013 Annual Impact

The value of the removal and transfer of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$1.6 million. Total savings for 2013 is expected to be approximately \$1.5 million.

FISCAL 2013 MONTHLY FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2013 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2013 Budget	On Board 12/31/2012	On Board 9/30/2013	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 10/31/2013	Variance 9/30/13 vs. 10/31/2013	Variance 10/31/2013 vs. 2013 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	160	157	154	-	-	-	-	154	-	(6)	-
AT - COUNTY ATTORNEY	106	106	106	-	-	-	-	106	-	-	-
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	1,088	-	(4)	-	-	1,084	(4)	(68)	-
CE - COUNTY EXECUTIVE	20	20	18	-	-	-	-	18	-	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	39	38	38	-	-	-	-	38	-	(1)	-
CL - COUNTY CLERK	84	83	83	-	-	1	-	84	1	-	-
CO - COUNTY COMPTROLLER	86	74	76	-	(2)	-	-	74	(2)	(12)	-
CS - CIVIL SERVICE	53	51	49	-	-	-	-	49	-	(4)	-
DA - DISTRICT ATTORNEY	375	372	380	1	-	2	(2)	381	1	6	-
EL - BOARD OF ELECTIONS	139	147	158	1	-	-	-	159	1	20	-
FC - FIRE COMMISSION	97	95	91	-	-	-	-	91	-	(6)	-
EM - EMERGENCY MANAGEMENT	10	8	9	-	-	-	-	9	-	(1)	-
HE - HEALTH DEPARTMENT	169	166	169	-	-	1	-	170	1	1	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	12	12	-	-	-	-	12	-	-	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	80	77	74	-	-	-	-	74	-	(6)	11
IT - INFORMATION TECHNOLOGY	85	80	75	1	(1)	-	-	75	-	(10)	-
LE - COUNTY LEGISLATURE	97	88	87	-	-	-	-	87	-	(10)	-
LR - OFFICE OF LABOR RELATIONS	4	4	5	-	-	-	-	5	-	1	-
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	-	-	-	-	192	-	(6)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	152	151	-	(1)	-	-	150	(1)	(1)	-
PD - POLICE DISTRICT	1,445	1,450	1,375	-	(1)	1	(23)	1,352	(23)	(93)	-
PD - POLICE HEADQUARTERS	1,580	1,562	1,594	9	(4)	24	(2)	1,621	27	41	-
PR - SHARED SERVICES	11	11	11	-	-	-	-	11	-	-	-
PW - PUBLIC WORKS DEPARTMENT	422	416	412	-	-	-	(1)	411	(1)	(11)	-
RM - RECORDS MANAGEMENT	14	13	13	-	-	-	-	13	-	(1)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	5	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	644	631	640	-	(2)	-	-	638	(2)	(6)	17
TR - COUNTY TREASURER	33	29	30	-	-	-	-	30	-	(3)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	43	43	-	-	-	-	43	-	-	-
VS - VETERANS SERVICES AGENCY	6	5	7	-	-	-	-	7	-	1	-
Sub-Total Full Time Employees	7,395	7,379	7,319	12	(15)	29	(28)	7,317	(2)	(78)	-
Contract Employees	41	31	-	-	-	-	-	-	-	-	28
Major Operating Funds Sub-Total	7,436	7,410	7,319	12	(15)	29	(28)	7,317	(93)	(119)	28
Sewer District	306	264	281	3	(1)	4	(3)	284	20	(22)	-
Grand Total F/T Employees	7,742	7,674	7,600	15	(16)	33	(31)	7,601	(73)	(141)	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
DA	MAIL SERVICES ASSISTANT	1
EL	ELECTION CLERK	1
IT	TECHNICAL DEVELOPER, TEMPORARY	1
PDH	INTELLIGENCE ANALYST	7
	INFORMATION TECHNOLOGY AIDE I	2
MAJOR FUNDS NEW HIRES		12
SSW	PLANT MNT MECH TRNE	2
	SWG TRTMNT OPTR TRNE	1
SEWER DISTRICT NEW HIRES		3
TOTAL NEW HIRES		15



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
CC	CORRECTION OFFICER	(4)
CO	FIELD AUDITOR II	(1)
	AUDITING ASSISTANT I	(1)
IT	COMPUTER OPERATOR III	(1)
PDD	POLICE SERGEANT	(1)
PDH	POLICE SERGEANT	(1)
	POLICE OFFICER	(1)
	POLICE COMMUNICATIONS OPERATOR	(2)
PK	RECTN AIDE	(1)
SS	CASEWORKER I	(2)
MAJOR FUNDS TERMINATION/RESIGNATION		(15)
SSW	EQPT OPERATOR II	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(1)
TOTAL TERMINATION/RESIGNATION		(16)

FISCAL 2013 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 9/30/2013	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 10/31/2013	Variance 10/31/13 vs. 9/30/13
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
EM - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-
HE - HEALTH DEPARTMENT	73	1	-	-	(1)	73	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	54	-	-	-	-	54	-
HS - DEPARTMENT OF HUMAN SERVICES	38	-	-	-	-	38	-
ME - MEDICAL EXAMINER	-	-	-	-	-	-	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	12	-	-	-	-	12	-
SS - SOCIAL SERVICES	149	-	-	-	-	149	-
Grant Fund Total	331	1	-	-	(1)	331	-

FISCAL 2013 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union							Total Non			Grand Total	CONTRACT	
	CSEA	DAI	IPBA	PBA	COBA	SOA	On-Board 10/31/2013	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE			Union On-Board 10/31/2013
Assessment	148	-	-	-	-	-	148	-	-	6	6	154	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	26	-	-	-	-	-	26	-	-	-	-	26	-
Civil Service	47	-	-	-	-	-	47	-	-	2	2	49	-
Consumer Affairs	24	-	-	-	-	-	24	-	-	2	2	26	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	160	-	-	-	922	-	1,082	-	-	2	2	1,084	-
County Attorney	31	-	-	-	-	-	31	-	-	75	75	106	-
County Clerk	76	-	-	-	-	-	76	-	1	7	8	84	-
County Comptroller	60	-	-	-	-	-	60	-	1	13	14	74	-
County Executive	-	-	-	-	-	-	-	-	1	17	18	18	-
District Attorney ¹	127	-	42	-	-	-	169	-	1	211	212	381	-
Elections	126	-	-	-	-	-	126	-	-	33	33	159	-
Emergency Management	2	-	-	-	-	-	2	-	-	7	7	9	-
Fire Commission	91	-	-	-	-	-	91	-	-	-	-	91	-
Health	166	-	-	-	-	-	166	-	-	4	4	170	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	65	-	-	-	-	-	65	-	-	9	9	74	11
Information Technology	71	-	-	-	-	-	71	-	-	4	4	75	-
Labor Relations	1	-	-	-	-	-	1	-	-	4	4	5	-
Legislature	-	-	-	-	-	-	-	-	19	68	87	87	-
Medical Examiner	66	-	-	-	-	-	66	-	-	3	3	69	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	22	22	22	-
Police District	60	-	-	1,143	-	148	1,351	-	-	1	1	1,352	-
Police Headquarters	706	355	-	377	-	172	1,610	-	-	11	11	1,621	-
Probation	191	-	-	-	-	-	191	-	-	1	1	192	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works ²	403	-	-	-	-	-	403	-	-	8	8	411	-
Records Management	13	-	-	-	-	-	13	-	-	-	-	13	-
Recreation, Parks and Museums	144	-	-	-	-	-	144	-	-	6	6	150	-
Shared Services	9	-	-	-	-	-	9	-	-	2	2	11	-
Social Services	627	-	-	-	-	-	627	-	-	11	11	638	17
Traffic and Parking Violations Agency	40	-	-	-	-	-	40	-	-	3	3	43	-
Treasurer	27	-	-	-	-	-	27	-	-	3	3	30	-
Veterans Services	5	-	-	-	-	-	5	-	-	2	2	7	-
Sub-Total Full-Time Employees	3,543	355	42	1,520	922	320	6,702	5	23	587	615	7,317	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	28
Major Operating Funds Sub-Total	3,543	355	42	1,520	922	320	6,702	5	23	587	615	7,317	28
Sewer Districts	283	-	-	-	-	-	283	-	-	1	1	284	-
Grand Total F/T Employees	3,826	355	42	1,520	922	320	6,985	5	23	588	616	7,601	28

¹ 2012 On Board classifies District Attorney Law Assistant as Full Time

² Real Estate merged with Department of Public Works

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KPI REPORT 4: Overtime Hours

Departments	Year-to-Date September Overtime Hours						*YTD Actual Variance
	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	Paid Overtime 2012	Accrued Comp 2012	Total Overtime 2012	
Assessment	67.1	131.4	198.5	44.2	235.6	279.8	(81.3)
Assessment Review	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Board of Elections	224.6	9,908.7	10,133.2	27.7	10,276.7	10,304.4	(171.1)
Civil Service	27.5	393.1	420.6	15.3	38.6	53.9	366.7
Constituent Affairs	1,820.7	226.0	2,046.7	1,788.9	147.1	1,936.0	110.7
Consumer Affairs	827.7	1,274.5	2,102.2	769.0	951.2	1,720.2	382.1
Correctional Center	198,974.6	14,131.2	213,105.7	194,253.6	12,820.3	207,073.9	6,031.8
County Attorney	0.0	439.9	439.9	0.0	145.5	145.5	294.4
County Clerk	0.0	2,309.3	2,309.3	0.0	2,322.8	2,322.8	(13.6)
County Comptroller	0.0	3,320.3	3,320.3	0.0	677.6	677.6	2,642.7
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	11,879.4	6,535.2	18,414.5	11,427.1	6,468.1	17,895.2	519.3
Emergency Management	615.3	501.8	1,117.1	357.3	307.8	665.2	451.9
Fire Commission	29,993.9	595.5	30,589.5	27,438.4	526.9	27,965.3	2,624.1
Health	1,467.0	1,989.9	3,456.8	2,148.9	716.2	2,865.1	591.8
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	0.0	0.0	0.0	104.0	104.0	(104.0)
Human Services	5.6	88.9	94.4	34.7	126.5	161.2	(66.7)
Information Technology	3,984.3	1,768.6	5,752.9	2,175.3	2,099.7	4,275.0	1,477.9
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	63.5	26.5	90.0	15.0	69.1	84.1	5.9
Medical Examiner	944.0	346.7	1,290.7	837.3	395.2	1,232.5	58.2
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	611,645.0	0.0	644,645.0	493,777.0	0.0	493,777.0	150,868.0
Probation	5,306.1	2,342.3	7,648.3	6,503.5	2,160.8	8,664.2	(1,015.9)
Public Administrator	9.0	2.6	11.6	12.0	7.5	19.5	(7.9)
Public Works, Planning, Real Estate	70,465.3	4,506.7	74,972.0	37,128.3	4,348.9	41,477.2	33,494.8
Purchasing	0.0	29.7	29.7	0.0	153.9	153.9	(124.2)
Records Management	0	577.63	577.63	0	60.08	60.08	517.6
Recreation, Parks and Museums	16,230.2	2,880.5	19,110.8	4,070.2	1,214.2	5,284.4	13,826.3
Sheriff	15,524.9	1,762.7	17,287.6	12,814.7	1,768.3	14,583.0	2,704.6
Social Services	14,615.6	8,386.6	23,002.2	13,705.4	7,932.7	21,638.2	1,364.0
Traffic and Parking Violations Agency	0.0	1,869.6	1,869.6	789.4	1,431.9	2,221.2	(351.6)
Treasurer	101.9	84.8	186.7	199.5	484.4	683.9	(497.2)
Veteran Services	0.0	63.6	63.6	0.0	9.0	9.0	54.6
Sub-Total	984,793.1	66,493.9	1,084,287.0	810,332.6	58,000.5	868,333.1	215,953.9
Sewer & Water Supply	54,744.1	10,016.9	64,761.0	35,639.2	7,951.1	43,590.3	21,170.7
Sub-Total	54,744.1	10,016.9	64,761.0	35,639.2	7,951.1	43,590.3	21,170.7
Grand Total	1,039,537.2	76,510.8	1,149,048.0	845,971.8	65,951.7	911,923.4	237,124.5

Data Source: BIRT Performance Scorecard Report as of November 6, 2013. CHIEFS Reporting System for the Police Department overtime.

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

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

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

	November 2013			January 2013			November 2012			Change in Totals Nov 2013 vs. Jan 2013	Change in Totals Nov 2013 vs. Nov 2012
	Family	Single	Total	Family	Single	Total	Family	Single	Total		
ACTIVE	5,472	1,942	7,414	5,563	1,974	7,537	5,548	1,982	7,530	(123)	(116)
RETIREES	6,211	4,916	11,127	6,310	4,920	11,230	6,371	4,953	11,324	(103)	(197)
TOTAL	11,683	6,858	18,541	11,873	6,894	18,767	11,919	6,935	18,854	(226)	(313)
<u>Active Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Active Plans</u>	<u>Family</u>	<u>Single</u>	<u>Active Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	
EMPIRE PLAN	5,381	1,835	7,216	5,462	1,864	7,326	5,439	1,870	7,309	(110)	(93)
ALL OTHER	91	107	198	101	110	211	109	112	221	(13)	(23)
TOTAL	5,472	1,942	7,414	5,563	1,974	7,537	5,548	1,982	7,530	(123)	(116)
<u>Retiree Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Retiree Plans</u>	<u>Family</u>	<u>Single</u>	<u>Retiree Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	
EMPIRE PLAN	1,378	543	1,921	1,504	581	2,085	1,554	596	2,150	(164)	(229)
MEDICARE IND		4,258	4,258		4,225	4,225		4,240	4,240	33	18
MEDICARE F1	1,384		1,384	1,366		1,366	1,381		1,381	18	3
MEDICARE F2	3,349		3,349	3,339		3,339	3,333		3,333	10	16
ALL OTHER	100	115	215	101	114	215	103	117	220	0	(5)
TOTAL	6,211	4,916	11,127	6,310	4,920	11,230	6,371	4,953	11,324	(103)	(197)
<u>Annual Rates Per Employee</u>	<u>Family</u>	<u>Single</u>		<u>Annual Rates Per Employee</u>	<u>Family</u>	<u>Single</u>	<u>Annual Rates Per Employee</u>	<u>Family</u>	<u>Single</u>		% Change (Rates) Nov 2013 vs. Nov 2012
EMPIRE PLAN	20,238.72			EMPIRE PLAN	20,238.72		EMPIRE PLAN	18,753.60			7.92%
EMPIRE PLAN		9,215.76		EMPIRE PLAN		9,215.76	EMPIRE PLAN		8,553.00		7.75%
MEDICARE IND		4,791.96		MEDICARE IND		4,791.96	MEDICARE IND		5,030.88		-4.75%
MEDICARE F1	15,815.16			MEDICARE F1	15,815.16		MEDICARE F1	15,231.36			3.83%
MEDICARE F2	11,391.36			MEDICARE F2	11,391.36		MEDICARE F2	11,709.24			-2.71%

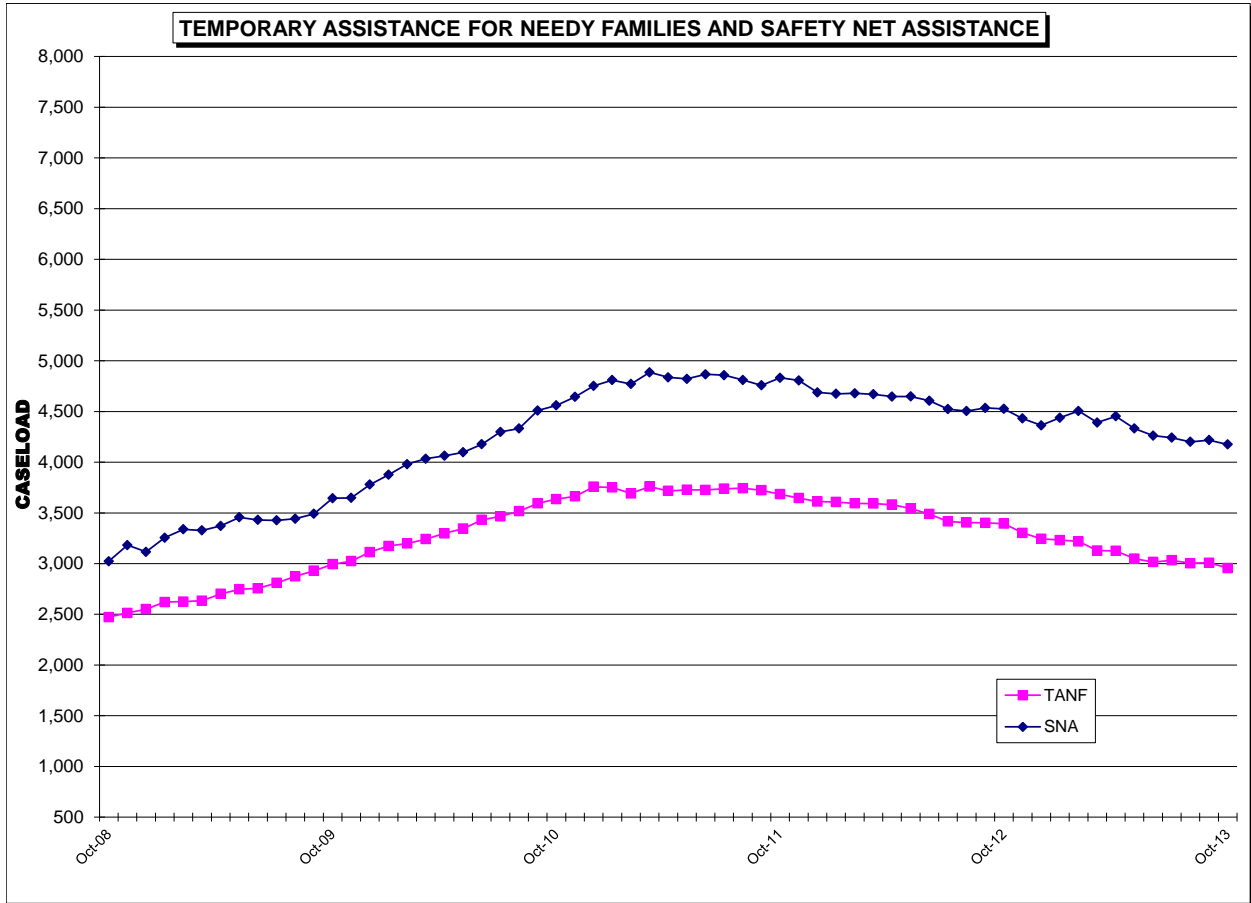
Note - As of November 1, 2013, 97.8% of all individuals are enrolled in a Empire Health Insurance plan.

Note - As of January 1, 2013, 97.7% of all individuals are enrolled in a Empire Health Insurance plan.

Note - As of November 1, 2012, 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

October Inmate Population

	October 2010	October 2011	October 2012	October 2013
County Population	1,483	1,380	1,326	1,185
Suffolk Inmate	-	153	66	-
State-Ready Population	5	16	9	9
Federal Population	136	145	97	40
Parole Violators	32	23	36	47
TOTAL	1,655	1,717	1,534	1,281

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	-
December	1,399	1,278	1,190	-
Year-to-Date County Average	1,488	1,346	1,297	1,188
Year-end County Average	1,478	1,340	1,285	
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-to-Date Suffolk Average	-	89	92	1
Year-end Suffolk Average	-	100	80	
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	-
December	112	135	86	-
Year-to-Date Federal Average	130	120	104	66
Year-end Federal Average	128	123	101	

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KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period October 2013

Expense	2013 Budget	Estimates	
		Oct-13	October-2013 YTD
Salary	10,638,000	860,794	8,607,936
Fringe Benefits	8,890,900	616,982	6,169,824
General and Administrative Expenses	12,107,300	946,438	9,464,377
Bond Principal	1,455,000	121,250	1,212,500
Expense Total	33,091,200	2,545,464	25,454,637
Revenue			
Net Retained Commission	24,650,900	2,085,981	20,859,809
Other income	636,700	145,698	1,456,982
Revenue Total	25,287,600	2,231,679	22,316,791
Net Profit	(7,803,600)	(313,785)	(3,137,846)

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 Grievance
Class I Properties	136,713
Class II Properties	5,623
Class III Properties	523
Class IV Properties	15,461
Total	158,320

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

Through November 1, 2013, the total number of residential offers of settlement was 101,374 of which 10,953 were to petitioners representing themselves. The number of offers from previous months can decrease due to petitioners withdrawing claims or parcels that have been apportioned and no longer exist on the tax roll. ARC is currently focusing on Condominiums, properties impacted by Hurricane 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.