

MONTHLY COUNTY BUDGET REPORT

For the Period Ending May 31, 2014

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
June 20, 2014**

DEPARTMENT OF MANAGEMENT, BUDGET & FINANCE

Deputy County Executive

Timothy Sullivan

Acting Budget Director

Roseann D'Alleva

Office of Management & Budget

Finance & Operations Unit

**Randy Ghisone
Robert Conroy
Ann Hulka
Steve Conkling
Martha Worsham
Irfan Qureshi
Narda Hall
Anthony Romano
Joseph Schiliro
Ryan Studdert
Thomas Love
Matthew Ronan
Eleanor McCormack
John Macari**

Grants Management Unit

**Stephen Feiner
Richard Haemmerle**

Project & Performance Management

**Christopher Nolan
Douglas Cioffi
Steve Munzing
John Quinlan**

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EXECUTIVE SUMMARY



OVERVIEW

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

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

The County continues to be successful in its workforce reduction efforts. The fulltime headcount for the major funds at the end of May 2014 was 7,275 positions compared to 7,861 at the end of December 2011, representing a reduction of 586 positions. The full time headcount is inclusive of the latest Police class of 140 recruits.

The projections in the tables that follow are based on the headcount at the end of May 2014, and includes an additional police class of 100 and a class of 37 new corrections officers. The Salary projections are reflective of the passage of Labor Agreements on April 7, 2014, by the Nassau County Legislature and approved by NIFA on May 3, 2014 of the three police unions and the civil service employees association. Since the Sheriff's Correction Officers Benevolent Association's (COBA) drafted agreement has not been presented to the legislature for a vote, OMB has included its proposed costs as drafted, as gap opener below.

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

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

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

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roadways. The weather also accounted for lower attendance at several county park facilities causing revenue shortfalls.

The chilling winter weather also affected the economy as home sales declined by 2% and auto sales declined by 5%. Most economists attributed the recent stretch of poor retail sales and slow job growth to the cold temperatures and snowstorms. To account for the winter slowdown, the County has decreased its 2014 year-end sales tax projection by \$17 million to reflect the impact of weak sales in the first quarter. Recent sales tax checks indicate a bit of a rebound, when factored with remaining projected growth of 4.0% the County would need an additional \$10.4 million to achieve budget. The 4.0% sales tax growth for the remainder of the year is conservative considering it is below the 6.3% growth the County achieved in 2013.

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

Prior to the Corrective Actions, the County is projecting a surplus of \$0.8 million in the major funds due to several factors: \$14.2 million in newly projected net speed camera revenue, \$14.3 million lower than anticipated prior year contractual obligations, \$10.7 million lower than anticipated debt service costs, \$6.0 million due to lower than budgeted health insurance, \$4.5 million in lower than anticipated Early Intervention and Preschool costs, and \$4.5 million due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. In addition, there are various positive variances which are approximately \$7.0 million in total. These favorable variances were offset by \$24.4 million of increased salary and wages due to contractual increases and overtime countered by unfilled vacancies, \$17 million lower than budgeted sales tax revenues, and \$12.9 million in lower Federal and State aid due to lower inmate population and TANF and Early Intervention & Preschool caseloads and a \$3.0 million shortfall for departmental projected revenues for the Department of Parks and the County Clerk. After the Corrective Actions, the projected results are:

Surplus Prior to Corrective Actions (\$'s in millions)	\$	0.8
2014 Estimated Annual Impact - Proposed Drafted COBA Labor Agreement	\$	(2.6)
Police Long-Term Disability Retirement Savings	\$	0.3
Correction Officers Long-Term Disability Retirement Savings	\$	0.9
Capital Project Closeouts	\$	2.5
New Departmental Fees	\$	0.8
Surplus After Corrective Actions	\$	2.7

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

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EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense in Fiscal Year 2014 for the five major funds is \$833.9 million, which is \$24.4 million greater than the 2014 Adopted Budget. This projected variance is primarily being driven by costs associated with the NIFA approved labor settlements with the County's three police unions and the CSEA as well as higher projected overtime.

Headcount

The full-time headcount for the major funds as of May 31, 2014 was 7,275 positions, which represents 23 more employees than year-end 2013. The overall headcount reductions represent a decrease of approximately 21% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through May 31, 2014, the Police Department incurred approximately \$17.1 million in overtime expense. OMB is projecting that the Police Department will end 2014 with \$65.0 million in overtime expense. Through May 31, 2014, the Sheriff/Correctional Center incurred approximately \$4.9 million in overtime expense. The projection for the year assumes that the department will be slightly higher than budget.

Fringe Benefits

The 2014 Adopted Budget for Employee Benefits provided for the five major funds is \$508.4 million. This includes a variety of expenses, the largest of which are employee and retiree health insurance, pensions and the County's portion of the FICA payroll tax. Including Workers Compensation, Employee Benefits for 2014 are projected to be \$502.4 million, a \$6.0 million savings from the 2014 Adopted Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases and vacancies through May (Approximately 2.2% vs budgeted 3.7%), partially offset by higher projected FICA costs mainly attributable to the above mentioned labor settlement costs. See the selected Fringe Benefits (AB) schedules immediately following the departmental tables for more details regarding current projections on some of the more significant fringe benefit items.

General Expenses

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



Interest & Principal

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

Early Intervention/Special Education

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

Recipient Grants

OMB projects Recipient Grants to be \$60.1 million, a \$4.0 million surplus when compared with the 2014 Adopted Budget amount of \$64.1 million. The surplus is primarily attributable to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption Programs.

Purchased Services

OMB projects Purchased Services to be \$66.5 million, a \$5.3 million deficit when compared with the 2014 Adopted Budget amount of \$61.2 million. The deficit is primarily attributable to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification as well as increase in Day Care rates.

Emergency Vendor Payments

OMB projects Emergency Vendor Payments to be \$55.2 million, a \$1.4 million surplus when compared with the 2014 Adopted Budget amount of \$56.6 million. The surplus is projected primarily due to a lower client related expenses under the Temporary Assistance for Needy Families, Safety Net programs Juvenile Delinquency and People in need of Supervision programs.

Medicaid

OMB projects Medicaid to be \$248.7 million, a \$4.5 million surplus when compared with the 2014 Adopted Budget amount of \$253.3 million. A surplus is projected due to Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.



REVENUE RESULTS

Fines & Forfeits

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

Rents & Recoveries

OMB projects Rents & Recoveries to be \$14.3 million higher than the \$22.4 million in the 2014 Adopted Budget, primarily due to the anticipated recovery of unused prior year appropriations of Foster Care expenses in connection with the People in need of Supervision (PINS) and Juvenile Delinquency programs.

Federal Aid

OMB projects Federal Aid to be \$3.5 million lower than the \$147.1 million in the 2014 Adopted Budget, primarily due to lower than anticipated reimbursements because of lower than projected expenses in the Department of Social Services, lower reimbursements at the County's Correctional facility in connection with inpatient medical costs and a lower Federal inmate population. These unfavorable items will be offset by an increase in NYS Child Care subsidy funding.

State Aid

OMB projects State Aid to be \$9.4 million lower than the \$220.6 million in the 2014 Adopted Budget, primarily due to lower than anticipated expenses eligible for reimbursement as well as a NYS prior period Pre-School reimbursement adjustment in the Health Department, lower reimbursements in the Sheriff's Department for enforcing child support mandates and lower salary expenses and caseloads in the Safety Net, Institutional & Foster Care and Subsidized Adoption programs.

Sales Tax

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

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Expense Variance Explanations - 2014 Adopted Budget

OBJECT AND NAME	2014 Adopted Budget	May Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	809,531,333	833,951,521	(24,420,188)	A deficit is projected primarily due to costs associated with approved labor agreements with the County's three police unions and the CSEA as well as higher projected overtime costs.
AB - FRINGE BENEFITS	480,418,472	474,371,886	6,046,586	A surplus is projected primarily due to lower than budgeted Health Insurance premiums than assumed in the budget (Appx 2.2% vs budgeted 3.7%), vacancies and lower projected unemployment insurance costs partially offset by an increase in payroll based taxes resulting from the labor settlement.
AC - WORKERS COMPENSATION	28,022,281	28,022,281	0	
BB - EQUIPMENT	1,788,495	1,788,495	0	
DD - GENERAL EXPENSES	33,299,079	34,824,079	(1,525,000)	A deficit is projected due to higher than budgeted snow removal and the impending road maintenance costs.
DE - CONTRACTUAL SERVICES	237,247,536	241,419,096	(4,171,560)	A deficit is projected primarily due to costs associated with the implementation of the Speed Camera initiative.
DF - UTILITY COSTS	39,563,757	39,563,757	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	98,451,669	94,284,821	4,166,848	A surplus is projected due to delayed and reduced borrowings and lower interest rates.
GA - LOCAL GOVT ASST PROGRAM	69,572,689	68,572,689	1,000,000	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be lower than the Adopted Budget, this expense is also expected to be proportionately less than budget.
GG - PRINCIPAL	69,234,999	62,690,000	6,544,999	A surplus is projected due to delayed and reduced borrowings.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	325,097,477	314,541,852	10,555,625	A surplus is projected primarily due lower and delayed borrowing amounts. This amount is offset by a projected shortfall in Debt Service Chargeback Revenue.
HF - INTER-DEPARTMENTAL CHARGES	92,378,008	92,378,008	0	
HH - INTERFD CHGS - INTERFUND CHARGES	20,316,649	20,316,649	0	
MM - MASS TRANSPORTATION	43,575,746	43,175,746	400,000	A surplus is projected to offset road maintenance expenses.
NA - NCIFA EXPENDITURES	1,960,000	1,960,000	0	
OO - OTHER EXPENSE	264,129,711	262,056,111	2,073,600	A surplus is projected due to the following: contingency reserve in PDD is being used to fund overtime expense; building consolidation offset by higher loan expenses.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	135,000,000	4,500,000	A surplus is projected primarily due to a lower than anticipated number of caseloads.
SS - RECIPIENT GRANTS	64,100,000	60,143,433	3,956,567	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption programs.
TT - PURCHASED SERVICES	61,247,021	66,547,021	(5,300,000)	A shortfall is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification as well as an increase in Day Care rates.
WW - EMERGENCY VENDOR PAYMENTS	56,595,000	55,205,000	1,390,000	A surplus is projected primarily due to lower client related expenses under the TANF and Safety Net (SN) programs.
XX - MEDICAID	253,257,500	248,712,000	4,545,500	A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.
	3,207,287,422	3,197,524,445	9,762,977	

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Revenue Variance Explanations - 2014 Adopted Budget

OBJECT AND NAME	2014 Adopted			Explanations
	Budget	May Projections	Variance	
AA - FUND BALANCE	10,000,000	10,000,000	0	
BA - INT PENALTY ON TAX	29,100,000	29,100,000	0	
BC - PERMITS & LICENSES	13,483,587	13,543,587	60,000	
BD - FINES & FORFEITS	67,901,789	86,550,989	18,649,200	A surplus is projected primarily due to the implementation of the Speed Camera initiative.
BE - INVEST INCOME	2,118,700	2,118,724	24	
BF - RENTS & RECOVERIES	22,368,636	36,642,737	14,274,101	A surplus is projected primarily due to the recovery of prior year appropriations of unused Foster Care expenses in connection with the People in Need of Supervision (PINS), Juvenile Delinquency and Preschool and Early Intervention programs.
BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	0	
BH - DEPT REVENUES	165,798,625	163,715,590	(2,083,035)	
BI - CAP BACKCHARGES	100,000	0	(100,000)	Budgeted Chargebacks are being paid directly from the Capital Fund.
BJ - INTERDEPT REVENUES	92,378,008	92,378,008	0	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	9,424,089	0	
BQ - CAPITAL RESOURCES FOR DEBT	7,185,600	8,112,000	926,400	
BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	0	0	
BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	314,541,852	(10,555,625)	The projected shortfall reflects lower and delayed borrowing amounts. This amount is offset by a surplus in Debt Service Chargeback Expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	77,487,910	77,168,650	(319,260)	
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,061,668	143,604,695	(3,456,973)	A shortfall is projected primarily due to lower salary expense reimbursements and TANF program caseloads in Social Services; the termination by NYS of a program which reimbursed Inpatient Medical Costs for Inmates at the Correctional Center and a lower than anticipated Federal Inmate population. These unfavorable items will be offset by a projected increase in NYS child care subsidy funding as part of the 2014-2015 NYS budget.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	220,569,773	211,184,611	(9,385,162)	A deficit is projected due to lower reimbursable expenditures in relation to caseloads in the Health department, the elimination of funding in connection with Title IV-D, which reimbursed the Sheriff's Department for personnel engaged in enforcing child support mandates and lower reimbursements in Social Services in connection with lower salary expenses and caseloads in the Safety Net, Institutional & Foster Care and Subsidized Adoption programs.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	1,055,930,055	(17,000,000)	Lower sales tax collections are projected due in large part to the extreme weather conditions experienced during the first quarter.
TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	92,933,278	0	
TL - PROPERTY TAX	807,049,409	807,049,409	0	
TO - OTB 5% TAX	2,999,078	2,999,078	0	
TX - SPECIAL TAXES - SPECIAL TAXES	30,101,000	30,101,000	0	
	3,207,287,422	3,198,297,092	(8,990,330)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	809,531,333	316,776,761	833,951,521	(24,420,188)
	AB - FRINGE BENEFITS	480,418,472	257,876,952	474,371,886	6,046,586
	AC - WORKERS COMPENSATION	28,022,281	6,506,232	28,022,281	0
	BB - EQUIPMENT	1,788,495	388,101	1,788,495	0
	DD - GENERAL EXPENSES	33,299,079	16,980,977	34,824,079	(1,525,000)
	DE - CONTRACTUAL SERVICES	237,247,536	179,596,099	241,419,096	(4,171,560)
	DF - UTILITY COSTS	39,563,757	19,452,905	39,563,757	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	98,451,669	43,579,086	94,284,821	4,166,848
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	(4,209,888)	68,572,689	1,000,000
	GG - PRINCIPAL	69,234,999	21,615,000	62,690,000	6,544,999
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,316,649	3,549,894	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	MM - MASS TRANSPORTATION	43,575,746	3,707,706	43,175,746	400,000
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	264,129,711	18,621,912	262,056,111	2,073,600
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	93,377,141	135,000,000	4,500,000
	SS - RECIPIENT GRANTS	64,100,000	23,462,672	60,143,433	3,956,567
	TT - PURCHASED SERVICES	61,247,021	41,560,937	66,547,021	(5,300,000)
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	28,081,596	55,205,000	1,390,000
	XX - MEDICAID	253,257,500	101,962,552	248,712,000	4,545,500
Expenses excluding Interdepartmental Transfers		2,789,811,937	1,187,869,986	2,790,604,585	(792,648)
Interdepartmental Transfers		417,475,485	50,306,637	406,919,860	10,555,625
Total Expenses Including Interdepartmental Transfers		3,207,287,422	1,238,176,623	3,197,524,445	9,762,977
REV	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	16,572,645	29,100,000	0
	BC - PERMITS & LICENSES	13,483,587	6,065,310	13,543,587	60,000
	BD - FINES & FORFEITS	67,901,789	22,245,362	86,550,989	18,649,200
	BE - INVEST INCOME	2,118,700	563,575	2,118,724	24
	BF - RENTS & RECOVERIES	22,368,636	7,072,347	36,642,737	14,274,101
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	708,400	11,198,740	0
	BH - DEPT REVENUES	165,798,625	43,957,467	163,715,590	(2,083,035)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	9,924,006	9,424,089	0
	BQ - CAPITAL RESOURCES FOR DEBT	7,185,600	37,318	8,112,000	926,400
	BW - INTERFD CHGS - INTERFUND CHARGES REVENU	77,487,910	12,893,374	77,168,650	(319,260)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,061,668	8,194,958	143,604,695	(3,456,973)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	220,569,773	38,208,206	211,184,611	(9,385,162)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	226,493,774	1,055,930,055	(17,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	19,230,496	92,933,278	0
	TL - PROPERTY TAX	807,049,409	367,411	807,049,409	0
	TO - OTB 5% TAX	2,999,078	543,678	2,999,078	0
	TX - SPECIAL TAXES - SPECIAL TAXES	30,101,000	9,421,036	30,101,000	0
Revenues Excluding Interdepartmental Transfers		2,789,811,937	422,499,361	2,791,377,232	1,565,295
Interdepartmental Transfers		417,475,485	50,306,637	406,919,860	(10,555,625)
Total Revenues Including Interdepartmental Transfers		3,207,287,422	472,805,998	3,198,297,092	(8,990,330)
Projected Surplus / (Deficit)		0	0	772,647	0

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GENERAL FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	362,099,638	148,761,329	364,216,679	(2,117,041)
	AB - FRINGE BENEFITS	231,600,136	109,358,055	228,771,682	2,828,454
	AC - WORKERS COMPENSATION	17,250,236	3,073,595	17,250,236	0
	BB - EQUIPMENT	1,184,377	305,964	1,184,377	0
	DD - GENERAL EXPENSES	24,039,746	13,262,361	25,439,746	(1,400,000)
	DE - CONTRACTUAL SERVICES	219,216,136	171,258,977	223,512,696	(4,296,560)
	DF - UTILITY COSTS	35,576,993	17,987,287	35,576,993	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	(4,209,888)	68,572,689	1,000,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	0	297,367,854	10,831,271
	HF - INTER-DEPARTMENTAL CHARGES	44,356,536	19,948,378	44,356,536	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,316,649	3,549,894	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	MM - MASS TRANSPORTATION	43,575,746	3,707,706	43,175,746	400,000
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	60,471,085	18,758,279	59,471,085	1,000,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	93,377,141	135,000,000	4,500,000
	SS - RECIPIENT GRANTS	64,100,000	23,462,672	60,143,433	3,956,567
	TT - PURCHASED SERVICES	61,247,021	41,560,937	66,547,021	(5,300,000)
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	28,081,596	55,205,000	1,390,000
	XX - MEDICAID	253,257,500	101,962,552	248,712,000	4,545,500
EXP Total		2,032,118,613	809,190,187	2,014,780,422	17,338,191
REV	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	16,572,645	29,100,000	0
	BC - PERMITS & LICENSES	9,755,087	4,221,190	9,815,087	60,000
	BD - FINES & FORFEITS	65,151,789	21,634,837	83,800,989	18,649,200
	BE - INVEST INCOME	1,830,000	533,707	1,830,000	0
	BF - RENTS & RECOVERIES	22,302,496	7,031,371	36,550,777	14,248,281
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	708,400	11,198,740	0
	BH - DEPT REVENUES	128,857,525	33,064,489	127,774,490	(1,083,035)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	81,949,529	48,610,885	81,949,529	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	9,924,006	9,424,089	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	46,207,674	12,893,390	46,207,674	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,833,760	5,563,892	137,587,776	(3,245,984)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	219,835,773	38,047,143	210,450,611	(9,385,162)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	226,493,774	1,055,930,055	(17,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	19,230,496	92,933,278	0
	TL - PROPERTY TAX	80,509,740	367,411	80,509,740	0
	TO - OTB 5% TAX	2,999,078	543,678	2,999,078	0
	TX - SPECIAL TAXES - SPECIAL TAXES	6,200,000	1,968,943	6,200,000	0
REV Total		2,032,118,613	447,410,257	2,034,261,913	2,143,300
Projected Surplus / (Deficit)			0	19,481,491	

FISCAL 2014 MONTHLY FINANCIAL REPORT



DEBT SERVICE FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	FF - INTEREST	98,451,669	43,579,086	94,284,821	4,166,848
	GG - PRINCIPAL	69,234,999	21,615,000	62,690,000	6,544,999
	OO - OTHER EXPENSE	200,658,626	(304,919)	201,585,026	(926,400)
EXP Total		368,345,294	64,889,167	358,559,847	9,785,447
REV	BE - INVEST INCOME	0	21,146	0	0
	BQ - CAPITAL RESOURCES FOR DEBT	7,185,600	37,318	8,112,000	926,400
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	0	314,541,852	(10,555,625)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	30,898,909	0	30,953,676	54,767
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	2,395,775	4,952,319	(210,989)
REV Total		368,345,294	2,454,239	358,559,847	(9,785,447)

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FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2014 Adopted	Current		Variance
		Budget	Obligation	May Projections	
EXP	AA - SALARIES, WAGES & FEES	10,196,409	4,001,513	10,557,615	(361,206)
	AB - FRINGE BENEFITS	5,041,677	2,708,316	4,773,545	268,132
	BB - EQUIPMENT	29,000	2,654	29,000	0
	DD - GENERAL EXPENSES	232,300	143,644	357,300	(125,000)
	DE - CONTRACTUAL SERVICES	5,611,500	4,423,688	5,486,500	125,000
	HD - DEBT SERVICE CHARGEBACKS	295,935	0	295,935	0
	HF - INTER-DEPARTMENTAL CHARGES	2,158,663	743,338	2,158,663	0
EXP Total		23,565,484	12,023,153	23,658,558	(93,074)
REV	BE - INVEST INCOME	0	24	24	24
	BF - RENTS & RECOVERIES	0	820	820	820
	BH - DEPT REVENUES	7,475,600	2,946,420	7,475,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	145,000	52,925	145,000	0
	TL - PROPERTY TAX	15,944,884	0	15,944,884	0
REV Total		23,565,484	3,000,188	23,566,328	844
Projected Surplus / (Deficit)		0		(92,230)	

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

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POLICE DISTRICT FUND					
E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	212,598,430	76,801,244	226,475,001	(13,876,571)
	AB - FRINGE BENEFITS	118,243,742	70,930,575	116,913,446	1,330,296
	AC - WORKERS COMPENSATION	6,941,232	2,381,300	6,941,232	0
	BB - EQUIPMENT	227,247	26,321	227,247	0
	DD - GENERAL EXPENSES	5,377,678	1,914,460	5,377,678	0
	DE - CONTRACTUAL SERVICES	1,040,500	88,918	1,040,500	0
	DF - UTILITY COSTS	1,354,564	550,111	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,239,666	0	2,239,666	0
	HF - INTER-DEPARTMENTAL CHARGES	21,241,297	13,128,219	21,241,297	0
	OO - OTHER EXPENSE	2,750,000	151,554	750,000	2,000,000
EXP Total		372,014,356	165,972,703	382,560,631	(10,546,275)
REV	BC - PERMITS & LICENSES	2,828,500	1,695,880	2,828,500	0
	BD - FINES & FORFEITS	2,750,000	610,525	2,750,000	0
	BE - INVEST INCOME	271,400	4,400	271,400	0
	BF - RENTS & RECOVERIES	0	19,698	25,000	25,000
	BH - DEPT REVENUES	3,883,000	690,942	2,883,000	(1,000,000)
	BJ - INTERDEPT REVENUES	554,189	70,021	554,189	0
	TL - PROPERTY TAX	361,727,267	0	361,727,267	0
REV Total		372,014,356	3,091,466	371,039,356	(975,000)
Projected Surplus / (Deficit)		0		(11,521,275)	

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

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POLICE HEADQUARTER FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	224,636,856	87,212,675	232,702,226	(8,065,370)
	AB - FRINGE BENEFITS	125,532,917	74,880,006	123,913,213	1,619,704
	AC - WORKERS COMPENSATION	3,830,813	1,051,336	3,830,813	0
	BB - EQUIPMENT	347,871	53,163	347,871	0
	DD - GENERAL EXPENSES	3,649,355	1,660,511	3,649,355	0
	DE - CONTRACTUAL SERVICES	11,379,400	3,824,515	11,379,400	0
	DF - UTILITY COSTS	2,632,200	915,507	2,632,200	0
	HD - DEBT SERVICE CHARGEBACKS	14,362,751	0	14,638,397	(275,646)
	HF - INTER-DEPARTMENTAL CHARGES	24,621,512	16,486,702	24,621,512	0
	OO - OTHER EXPENSE	250,000	16,997	250,000	0
EXP Total		411,243,675	186,101,412	417,964,987	(6,721,312)
REV	BC - PERMITS & LICENSES	900,000	148,240	900,000	0
	BE - INVEST INCOME	17,300	4,298	17,300	0
	BF - RENTS & RECOVERIES	66,140	20,458	66,140	0
	BH - DEPT REVENUES	25,582,500	7,255,616	25,582,500	0
	BJ - INTERDEPT REVENUES	9,874,290	1,625,731	9,874,290	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	381,327	(17)	7,300	(374,027)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,064,600	235,291	1,064,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	108,137	589,000	0
	TL - PROPERTY TAX	348,867,518	0	348,867,518	0
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	7,452,093	23,901,000	0
REV Total		411,243,675	16,849,847	410,869,648	(374,027)
Projected Surplus / (Deficit)		0		(7,095,339)	

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

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SEWER & STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,874,761	8,096,781	20,385,999	(511,238)
	AB - FRINGE BENEFITS	12,465,958	0	12,211,127	254,831
	BB - EQUIPMENT	360,855	0	360,855	0
	DD - GENERAL EXPENSES	16,983,507	0	16,983,507	0
	DE - CONTRACTUAL SERVICES	28,539,600	0	28,539,600	0
	DF - UTILITY COSTS	11,000,000	0	11,000,000	0
	FF - INTEREST	7,479,116	0	7,479,116	0
	GG - PRINCIPAL	13,803,000	0	13,803,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	39,697,768	0	39,752,535	(54,767)
	OO - OTHER EXPENSE	27,462,077	0	27,462,077	0
EXP Total		177,666,642	8,096,781	177,977,816	(311,174)
REV	AA - FUND BALANCE	56,720,839	0	56,720,839	0
	BC - PERMITS & LICENSES	810,000	0	810,000	0
	BE - INVEST INCOME	220,000	0	220,000	0
	BF - RENTS & RECOVERIES	2,071,000	0	2,726,917	655,917
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	180,000	0
	BH - DEPT REVENUES	14,114,000	0	14,114,000	0
	BQ - CAPITAL RESOURCES FOR DEBT	300,000	0	300,000	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,999,409	0	100,999,409	0
REV Total		177,666,642	0	178,322,559	655,917

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AC - DEPARTMENT OF INVESTIGATIONS

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

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,137,456	941,162	2,208,161	(70,705)
	DD - GENERAL EXPENSES	33,033	24,315	33,033	0
	DE - CONTRACTUAL SERVICES	44,500	42,250	44,500	0
EXP Total		2,214,989	1,007,726	2,285,694	(70,705)

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AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,414,467	3,952,487	9,276,717	137,750
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	216,455	303,900	0
	DE - CONTRACTUAL SERVICES	3,539,000	42,167	3,539,000	0
EXP Total		13,262,367	4,211,110	13,124,617	137,750
REV	BH - DEPT REVENUES	1,615,000	18,168	1,615,000	0
REV Total		1,615,000	18,168	1,615,000	0

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AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2014 Adopted	Current	May	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	9,020,570	3,291,721	7,810,990	1,209,580
	BB - EQUIPMENT	15,000	0	15,000	0
	DD - GENERAL EXPENSES	494,100	301,842	494,100	0
	DE - CONTRACTUAL SERVICES	5,000,000	1,953,072	5,000,000	0
EXP Total		14,529,670	5,546,635	13,320,090	1,209,580
REV	BD - FINES & FORFEITS	592,500	75,150	592,500	0
	BF - RENTS & RECOVERIES	1,915,000	240,541	1,915,029	29
	BH - DEPT REVENUES	125,000	88,557	125,000	0
	BJ - INTERDEPT REVENUES	712,527	0	712,527	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	55,000	0	55,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	0	300,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	0	0	(75,000)
REV Total		3,775,027	404,248	3,700,056	(74,971)

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BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
	AA - SALARIES, WAGES & FEES	5,009,430	(968,196)	4,915,914	93,516
	AB - FRINGE BENEFITS	27,558,580	(2,234,245)	27,558,580	0
	AC - WORKERS COMPENSATION	9,114,275	570,777	9,114,275	0
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	117,105	67,809	117,105	0
	DE - CONTRACTUAL SERVICES	2,916,766	1,446,548	2,916,766	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	(4,209,888)	68,572,689	1,000,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	0	297,367,854	10,831,271
	HF - INTER-DEPARTMENTAL CHARGES	5,149,385	1,596,286	5,149,385	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,306,649	3,549,894	20,306,649	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	35,447,168	6,511,873	35,447,168	0
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	498,356,172	19,330,856	486,431,385	11,924,787
	30 - FISCAL ANALYSIS				
	AA - SALARIES, WAGES & FEES	(1,818,070)	0	0	(1,818,070)
	30 - FISCAL ANALYSIS Total	(1,818,070)	0	0	(1,818,070)
EXP Total		496,538,102	19,330,856	486,431,385	10,106,717
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BD - FINES & FORFEITS	1,190,000	571,560	1,190,000	0
	BF - RENTS & RECOVERIES	5,730,301	880,417	2,912,408	(2,817,893)
	BG - REVENUE OFFSET TO EXPENSE	10,898,740	638,975	10,898,740	0
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	55,936,740	47,388,612	55,936,740	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	9,924,006	9,424,089	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,676,274	13,641,560	38,676,274	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	16,074	92,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	769,700	652,717	769,700	0
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	226,493,774	1,055,930,055	(17,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	19,230,496	92,933,278	0
	TL - PROPERTY TAX	80,509,740	367,411	80,509,740	0
	TO - OTB 5% TAX	2,999,078	543,678	2,999,078	0
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,382,710,395	320,969,280	1,362,892,502	(19,817,893)
REV Total		1,382,710,395	320,969,280	1,362,892,502	(19,817,893)

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

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CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,687,265	746,591	1,678,318	8,947
	BB - EQUIPMENT	2,400	56	2,400	0
	DD - GENERAL EXPENSES	15,400	6,262	15,400	0
EXP Total		1,705,065	752,910	1,696,118	8,947
REV	BC - PERMITS & LICENSES	3,565,000	1,872,950	3,625,000	60,000
	BD - FINES & FORFEITS	600,000	67,750	600,000	0
	BH - DEPT REVENUES	200	30	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	45,000	0
REV Total		4,210,200	1,940,730	4,270,200	60,000

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CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,264,859	45,779,020	111,746,157	5,518,702
	AC - WORKERS COMPENSATION	5,907,268	1,922,441	5,907,268	0
	BB - EQUIPMENT	124,000	22,504	124,000	0
	DD - GENERAL EXPENSES	3,257,630	1,372,513	3,257,630	0
	DE - CONTRACTUAL SERVICES	16,280,989	8,981,746	16,280,989	0
	DF - UTILITY COSTS	3,373,883	44,323	3,373,883	0
EXP Total		146,208,629	58,122,547	140,689,927	5,518,702
REV	BD - FINES & FORFEITS	13,000	3,980	13,000	0
	BF - RENTS & RECOVERIES	0	17,522	17,522	17,522
	BG - REVENUE OFFSET TO EXPENSE	300,000	75,000	300,000	0
	BH - DEPT REVENUES	2,670,000	789,782	2,670,000	0
	BJ - INTERDEPT REVENUES	150,000	27,535	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	10,711,625	790,020	6,310,125	(4,401,500)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	250,000	(76,926)	(26,926)	(276,926)
REV Total		14,094,625	1,626,912	9,433,721	(4,660,904)

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

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CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	669,017	1,733,129	(0)
	DD - GENERAL EXPENSES	80,000	46,402	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
EXP Total		2,038,129	940,419	2,038,129	(0)
REV	BF - RENTS & RECOVERIES	0	5,951	5,951	5,951
REV Total		0	5,951	5,951	5,951

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CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,311,072	897,915	2,339,310	(28,238)
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,602,100	844,564	1,602,100	0
EXP Total		3,914,172	1,742,480	3,942,410	(28,238)
REV	BJ - INTERDEPT REVENUES	1,273,937	70,740	1,273,937	0
REV Total		1,273,937	70,740	1,273,937	0

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CL - COUNTY CLERK

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,169,609	2,114,037	5,235,088	(65,479)
	BB - EQUIPMENT	50,000	4,120	50,000	0
	DD - GENERAL EXPENSES	300,000	72,538	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	99,330	300,000	0
EXP Total		5,819,609	2,290,025	5,885,088	(65,479)
REV	BD - FINES & FORFEITS	100,000	24,530	100,000	0
	BF - RENTS & RECOVERIES	0	1,500	1,500	1,500
	BH - DEPT REVENUES	36,450,618	10,046,197	34,450,618	(2,000,000)
REV Total		36,550,618	10,072,227	34,552,118	(1,998,500)

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CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,426,629	2,550,884	5,919,379	507,250
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	125,000	28,903	125,000	0
	DE - CONTRACTUAL SERVICES	623,500	127,800	623,500	0
EXP Total		7,180,129	2,707,587	6,672,879	507,250
REV	BF - RENTS & RECOVERIES	250,000	0	250,000	0
	BH - DEPT REVENUES	16,300	4,351	16,300	0
REV Total		266,300	4,351	266,300	0

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CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,568,725	1,867,127	4,708,268	(139,543)
	DD - GENERAL EXPENSES	287,400	185,589	287,400	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		4,866,125	2,052,717	5,005,668	(139,543)
REV	BF - RENTS & RECOVERIES	138,000	87,087	115,360	(22,640)
	BH - DEPT REVENUES	325,000	210,904	325,000	0
REV Total		463,000	297,991	440,360	(22,640)

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CT - COURTS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	1,545,938	495,649	1,545,938	0
EXP Total		1,545,938	495,649	1,545,938	0
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,507,290	0	1,507,290	0
REV Total		1,507,290	0	1,507,290	0

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DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2014 Adopted	Current	May	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	29,054,886	12,941,616	29,731,430	(676,544)
	BB - EQUIPMENT	75,500	1,969	75,500	0
	DD - GENERAL EXPENSES	1,002,300	460,908	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,281,608	582,671	1,281,608	0
EXP Total		31,414,294	13,987,164	32,090,838	(676,544)
REV	BF - RENTS & RECOVERIES	0	174,388	174,388	174,388
	BH - DEPT REVENUES	12,000	9,634	12,000	0
	BJ - INTERDEPT REVENUES	372,327	0	372,327	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	275,000	0	275,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,600	0	30,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	62,800	0	62,800	0
REV Total		752,727	184,021	927,115	174,388

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EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,529,299	4,988,651	14,659,085	(129,786)
	BB - EQUIPMENT	112,500	7,420	112,500	0
	DD - GENERAL EXPENSES	2,252,400	154,880	2,252,400	0
	DE - CONTRACTUAL SERVICES	725,082	0	725,082	0
EXP Total		17,619,281	5,150,951	17,749,067	(129,786)
REV	BF - RENTS & RECOVERIES	120,000	24,300	120,000	0
	BH - DEPT REVENUES	35,000	20,375	35,000	0
REV Total		155,000	44,675	155,000	0

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EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	827,773	357,159	851,338	(23,565)
	DD - GENERAL EXPENSES	15,500	4,000	15,500	0
EXP Total		843,273	361,159	866,838	(23,565)
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	778,663	(494,326)	778,663	0
REV Total		778,663	(494,326)	778,663	0

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FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	202,495,618	111,096,652	199,667,164	2,828,454
EXP Total		202,495,618	111,096,652	199,667,164	2,828,454
REV	BF - RENTS & RECOVERIES	0	14,501	14,501	14,501
REV Total		0	14,501	14,501	14,501

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HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,874,046	6,113,043	14,265,213	(391,167)
	BB - EQUIPMENT	53,000	10,230	53,000	0
	DD - GENERAL EXPENSES	1,431,050	268,071	1,431,050	0
	DE - CONTRACTUAL SERVICES	402,330	193,030	402,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,965,837	2,822,103	5,965,837	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	93,377,141	135,000,000	4,500,000
EXP Total		166,226,263	107,783,618	162,117,430	4,108,833
REV	BC - PERMITS & LICENSES	5,480,087	2,189,028	5,480,087	0
	BD - FINES & FORFEITS	150,000	66,675	150,000	0
	BF - RENTS & RECOVERIES	1,470,000	1,046,870	4,370,000	2,900,000
	BH - DEPT REVENUES	1,313,700	750,321	3,130,665	1,816,965
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	57,100	0	57,100	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	82,698,500	5,490,662	75,098,500	(7,600,000)
REV Total		91,169,387	9,543,556	88,286,352	(2,883,035)

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

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HI - OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	748,800	332,564	864,204	(115,404)
	DD - GENERAL EXPENSES	2,000	2	2,000	0
	HF - INTER-DEPARTMENTAL CHARGES	137,868	90,867	137,868	0
EXP Total		888,668	423,433	1,004,072	(115,404)
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	436,120	156,511	439,358	3,238
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,780	0	87,871	(146,909)
REV Total		670,900	156,511	527,229	(143,671)

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HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	548,518	223,747	566,491	(17,973)
	DD - GENERAL EXPENSES	5,450	3,700	5,450	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
EXP Total		564,968	227,447	582,941	(17,973)

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HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,500,889	2,497,535	4,594,219	906,670
	DD - GENERAL EXPENSES	701,898	275,869	701,898	0
	DE - CONTRACTUAL SERVICES	25,913,873	22,508,566	25,913,873	0
	HF - INTER-DEPARTMENTAL CHARGES	3,571,363	1,340,583	3,571,363	0
EXP Total		35,688,023	26,622,553	34,781,353	906,670
REV	BD - FINES & FORFEITS	40,000	8,004	40,000	0
	BF - RENTS & RECOVERIES	0	25,247	25,247	25,247
	BJ - INTERDEPT REVENUES	379,280	258,393	379,280	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,543,758	(14,475)	5,543,758	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,314,824	(1,281,327)	10,314,824	0
REV Total		16,277,862	(1,004,158)	16,303,109	25,247

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IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,102,898	3,405,270	7,134,811	(31,913)
	DD - GENERAL EXPENSES	347,750	134,833	347,750	0
	DE - CONTRACTUAL SERVICES	10,411,816	5,215,641	10,411,816	0
	DF - UTILITY COSTS	3,868,318	1,751,971	3,868,318	0
EXP Total		21,730,782	10,507,715	21,762,695	(31,913)
REV	BH - DEPT REVENUES	40,000	56	40,000	0
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	4,956,265	(320,402)	4,956,265	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	289,294	(10,344)	289,294	0
REV Total		5,385,559	(330,690)	5,285,559	(100,000)

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

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LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,248,334	2,212,630	5,489,756	758,578
	BB - EQUIPMENT	60,777	44,620	60,777	0
	DD - GENERAL EXPENSES	1,684,331	1,399,383	1,684,331	0
	DE - CONTRACTUAL SERVICES	1,104,700	905,000	1,069,700	35,000
EXP Total		9,098,142	4,561,632	8,304,564	793,578

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LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	315,000	111,395	299,211	15,789
	DD - GENERAL EXPENSES	5,700	2,500	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	247,675	407,900	0
EXP Total		728,600	361,570	712,811	15,789

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MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	474,667	186,241	462,992	11,675
	DD - GENERAL EXPENSES	24,900	7,916	24,900	0
	DE - CONTRACTUAL SERVICES	31,000	13,643	31,000	0
EXP Total		530,567	207,799	518,892	11,675

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ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,687,325	2,672,800	6,666,835	20,490
	BB - EQUIPMENT	45,900	12,361	45,900	0
	DD - GENERAL EXPENSES	643,017	457,415	643,017	0
	DE - CONTRACTUAL SERVICES	99,664	58,664	99,664	0
EXP Total		7,475,906	3,201,240	7,455,416	20,490
REV	BH - DEPT REVENUES	25,000	5,462	25,000	0
REV Total		25,000	5,462	25,000	0

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PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	506,013	237,607	503,056	2,957
	DD - GENERAL EXPENSES	9,250	1,616	9,250	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
EXP Total		522,563	239,223	519,606	2,957
REV	BH - DEPT REVENUES	400,000	427,563	500,000	100,000
REV Total		400,000	427,563	500,000	100,000

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PB - PROBATION

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,751,515	6,711,976	16,396,428	355,087
	BB - EQUIPMENT	30,900	13,259	30,900	0
	DD - GENERAL EXPENSES	277,800	98,765	277,800	0
	DE - CONTRACTUAL SERVICES	653,325	69,078	653,325	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,535,544	480,142	1,535,544	0
EXP Total		19,249,584	7,373,221	18,894,497	355,087
REV	BH - DEPT REVENUES	1,780,000	698,569	1,780,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	47,233	42,651	26,651
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,857,877	1,037,891	4,857,877	0
REV Total		6,653,877	1,783,694	6,680,528	26,651

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	739,354	297,310	715,983	23,371
	DD - GENERAL EXPENSES	38,600	10,723	38,600	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		790,454	308,034	767,083	23,371

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PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,799,646	6,472,627	18,358,572	(2,558,926)
	BB - EQUIPMENT	456,500	124,418	456,500	0
	DD - GENERAL EXPENSES	1,704,700	1,038,626	1,704,700	0
	DE - CONTRACTUAL SERVICES	6,130,500	3,887,246	6,130,500	0
EXP Total		24,091,346	11,522,917	26,650,272	(2,558,926)
REV	BF - RENTS & RECOVERIES	1,577,300	667,979	1,621,518	44,218
	BH - DEPT REVENUES	19,515,342	6,124,611	18,515,342	(1,000,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	2,925,000	810,104	2,925,000	0
REV Total		24,017,642	7,602,694	23,061,860	(955,782)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to a larger number of Seasonal employees working in the facilities and the impact from the approval of the new labor agreements.
REV	BH - DEPT REVENUES	A shortfall is projected due to a harsh winter that was marred by high amounts of snowfall and freezing temperatures. As a result, many Parks facilities saw a decrease in attendance and usage.

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PR - SHARED SERVICES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	877,769	394,260	899,591	(21,822)
	DD - GENERAL EXPENSES	17,500	6,917	17,500	0
	DE - CONTRACTUAL SERVICES	1,700	1,495	1,700	0
EXP Total		896,969	402,672	918,791	(21,822)
REV	BF - RENTS & RECOVERIES	200,000	11,810	200,000	0
	BH - DEPT REVENUES	528,500	5,800	528,500	0
REV Total		728,500	17,610	728,500	0

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PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2014 Adopted	Current	May	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	27,757,713	15,820,161	32,867,049	(5,109,336)
	AC - WORKERS COMPENSATION	2,228,693	580,377	2,228,693	0
	BB - EQUIPMENT	93,000	50,548	93,000	0
	DD - GENERAL EXPENSES	5,580,800	4,990,541	6,980,800	(1,400,000)
	DE - CONTRACTUAL SERVICES	122,407,419	114,252,894	122,407,419	0
	DF - UTILITY COSTS	28,334,292	16,190,993	28,334,292	0
	HF - INTER-DEPARTMENTAL CHARGES	9,650,361	9,081,458	9,650,361	0
	MM - MASS TRANSPORTATION	43,575,746	3,707,706	43,175,746	400,000
	OO - OTHER EXPENSE	15,023,917	9,947,388	14,023,917	1,000,000
EXP Total		254,651,941	174,622,065	259,761,277	(5,109,336)
REV	BC - PERMITS & LICENSES	710,000	159,212	710,000	0
	BD - FINES & FORFEITS	10,000	0	0	(10,000)
	BF - RENTS & RECOVERIES	8,991,895	3,646,387	9,698,787	706,892
	BH - DEPT REVENUES	47,871,425	8,207,084	47,871,425	0
	BJ - INTERDEPT REVENUES	17,545,265	1,151,620	17,545,265	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	6,855,006	(775,326)	6,855,006	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,132,840	0	6,132,840	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	62,449,000	15,707,875	62,449,000	0
REV Total		150,565,431	28,096,852	151,262,323	696,892

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

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RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	879,484	282,924	791,242	88,242
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	8,172	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	5,219	125,000	0
EXP Total		1,169,984	296,315	1,081,742	88,242

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SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	226,800	80,479	219,138	7,662
	DD - GENERAL EXPENSES	3,442	2,442	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	2,034	12,500	0
EXP Total		242,742	84,954	235,080	7,662
REV	BH - DEPT REVENUES	15,000	7,105	15,000	0
REV Total		15,000	7,105	15,000	0

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SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,157,561	18,298,396	44,864,947	(707,386)
	BB - EQUIPMENT	24,000	4,231	24,000	0
	DD - GENERAL EXPENSES	883,150	433,209	883,150	0
	DE - CONTRACTUAL SERVICES	8,779,143	4,397,900	8,679,143	100,000
	HF - INTER-DEPARTMENTAL CHARGES	18,345,178	4,536,939	18,345,178	0
	SS - RECIPIENT GRANTS	64,100,000	23,462,672	60,143,433	3,956,567
	TT - PURCHASED SERVICES	61,247,021	41,560,937	66,547,021	(5,300,000)
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	28,081,596	55,205,000	1,390,000
	XX - MEDICAID	253,257,500	101,962,552	248,712,000	4,545,500
EXP Total		507,388,553	222,738,432	503,403,872	3,984,681
REV	BF - RENTS & RECOVERIES	1,900,000	138,025	15,050,000	13,150,000
	BH - DEPT REVENUES	14,974,440	4,878,304	14,974,440	0
	BJ - INTERDEPT REVENUES	277,029	34,387	277,029	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	116,791,754	5,063,855	117,917,381	1,125,627
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,538,103	16,550,653	55,251,776	(1,286,327)
REV Total		190,481,326	26,665,225	203,470,626	12,989,300

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

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TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,160,515	888,943	2,026,201	134,314
	BB - EQUIPMENT	11,000	8,887	11,000	0
	DD - GENERAL EXPENSES	337,050	230,957	337,050	0
	DE - CONTRACTUAL SERVICES	310,500	110,311	310,500	0
	OO - OTHER EXPENSE	10,000,000	2,299,019	10,000,000	0
EXP Total		12,819,065	3,538,116	12,684,751	134,314
REV	BA - INT PENALTY ON TAX	29,100,000	16,572,645	29,100,000	0
	BD - FINES & FORFEITS	10,000	12,718	10,000	0
	BE - INVEST INCOME	1,830,000	533,707	1,830,000	0
	BF - RENTS & RECOVERIES	10,000	36,864	46,583	36,583
	BH - DEPT REVENUES	525,000	151,618	525,000	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,275,000	1,158,839	3,275,000	0
REV Total		34,750,000	18,466,390	34,786,583	36,583

FISCAL 2014 MONTHLY FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,019,815	1,228,268	3,000,993	18,822
	BB - EQUIPMENT	8,900	1,340	8,900	0
	DD - GENERAL EXPENSES	283,690	97,883	283,690	0
	DE - CONTRACTUAL SERVICES	11,451,521	5,890,000	15,883,081	(4,431,560)
EXP Total		14,763,926	7,217,492	19,176,664	(4,412,738)
REV	BD - FINES & FORFEITS	62,446,289	20,804,470	81,105,489	18,659,200
	BF - RENTS & RECOVERIES	0	11,983	11,983	11,983
REV Total		62,446,289	20,816,453	81,117,472	18,671,183

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

FISCAL 2014 MONTHLY FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	385,877	163,964	416,466	(30,589)
	DD - GENERAL EXPENSES	11,200	5,740	11,200	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	1,000	0	1,000	0
EXP Total		398,777	169,704	429,366	(30,589)
REV	BJ - INTERDEPT REVENUES	346,159	0	346,159	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,899	0	32,899	0
REV Total		379,058	0	379,058	0

FISCAL 2014 MONTHLY FINANCIAL REPORT



2014 AA - SALARIES, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2014 Adopted	Current	May	Variance
		Budget	Obligation	Projections	
FCF	FC - FIRE COMMISSION	185,416	211,427	184,898	518
FCF Total		185,416	211,427	184,898	518
GEN	AR - ASSESSMENT REVIEW COMMISSION	69,150	69,144	69,150	0
	AS - ASSESSMENT DEPARTMENT	121,537	157,234	132,043	(10,506)
	AT - COUNTY ATTORNEY	140,973	237,747	237,747	(96,774)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,327,724	(2,167,398)	2,327,724	0
	CA - OFFICE OF CONSUMER AFFAIRS	4,061	75,911	55,586	(51,525)
	CC - NC SHERIFF/CORRECTIONAL CENTER	828,646	2,255,285	1,398,722	(570,076)
	CE - COUNTY EXECUTIVE	30,000	5,004	30,000	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	3,907	3,907	(3,907)
	CL - COUNTY CLERK	15,634	48,638	1,738	13,896
	CO - COUNTY COMPTROLLER	85,720	238,797	127,457	(41,737)
	CS - CIVIL SERVICE	0	77,052	77,052	(77,052)
	DA - DISTRICT ATTORNEY	527,263	521,134	465,215	62,048
	EL - BOARD OF ELECTIONS	184,240	162,278	184,240	0
	EM - EMERGENCY MANAGEMENT	2,855	4,935	4,935	(2,080)
	HE - HEALTH DEPARTMENT	114,647	304,932	173,053	(58,406)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	9,300	9,285	9,300	0
	HS - DEPARTMENT OF HUMAN SERVICES	177,643	217,153	83,240	94,403
	IT - INFORMATION TECHNOLOGY	238,846	260,696	240,346	(1,500)
	LE - COUNTY LEGISLATURE	105,537	110,568	138,772	(33,235)
	LR - OFFICE OF LABOR RELATIONS	0	6,491	6,491	(6,491)
	ME - MEDICAL EXAMINER	3,031	49,431	49,431	(46,400)
	PA - PUBLIC ADMINISTRATOR	33,410	39,814	29,256	4,154
	PB - PROBATION	127,041	302,486	101,660	25,381
	PE - DEPARTMENT OF HUMAN RESOURCES	7,554	7,554	7,554	0
	PK - PARKS, RECREATION AND MUSEUMS	167,796	261,798	263,853	(96,057)
	PR - SHARED SERVICES	0	24,157	5,005	(5,005)
	PW - PUBLIC WORKS DEPARTMENT	424,291	435,448	231,833	192,458
	RM - RECORDS MANAGEMENT	5,000	0	5,000	0
	SS - SOCIAL SERVICES	74,893	199,081	128,123	(53,230)
	TR - COUNTY TREASURER	32,442	41,238	41,238	(8,796)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,220	29,648	14,091	(1,871)
	VS - VETERANS SERVICES AGENCY	2,343	21,024	21,024	(18,681)
GEN Total		5,873,797	4,010,473	6,664,786	(790,989)
PDD	PD - POLICE DEPARTMENT	12,511,091	4,252,198	10,000,000	2,511,091
PDD Total		12,511,091	4,252,198	10,000,000	2,511,091
PDH	PD - POLICE DEPARTMENT	12,661,518	6,769,436	15,172,609	(2,511,091)
PDH Total		12,661,518	6,769,436	15,172,609	(2,511,091)
Grand Total		31,231,822	15,243,534	32,022,293	(790,471)

FISCAL 2014 MONTHLY FINANCIAL REPORT



2014 AA - SALARIES, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2014 Adopted	Current	May	Variance
		Budget	Obligation	Projections	
FCF	FC - FIRE COMMISSION	1,941,500	595,133	2,117,502	(176,002)
FCF Total		1,941,500	595,133	2,117,502	(176,002)
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	72	76	(76)
	AS - ASSESSMENT DEPARTMENT	0	1,130	4,337	(4,337)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	29,596	69,269	41,731
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	4,874,167	16,522,756	(369,400)
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	5,987	135,450	(35,450)
	CL - COUNTY CLERK	65,000	0	68,250	(3,250)
	CO - COUNTY COMPTROLLER	12,700	10,904	13,332	(632)
	CS - CIVIL SERVICE	20,900	3,237	21,904	(1,004)
	DA - DISTRICT ATTORNEY	925,000	403,808	1,050,269	(125,269)
	EL - BOARD OF ELECTIONS	34,500	6,850	35,290	(790)
	EM - EMERGENCY MANAGEMENT	12,900	17,485	12,900	(0)
	HE - HEALTH DEPARTMENT	274,600	59,376	288,521	(13,921)
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1	735	1,465
	IT - INFORMATION TECHNOLOGY	225,200	173,190	236,460	(11,260)
	LE - COUNTY LEGISLATURE	0	106	107	(107)
	ME - MEDICAL EXAMINER	35,286	50,407	77,046	(41,760)
	PA - PUBLIC ADMINISTRATOR	7,800	22	4,095	3,705
	PB - PROBATION	300,000	105,603	314,414	(14,414)
	PK - PARKS, RECREATION AND MUSEUMS	410,900	224,673	429,716	(18,816)
	PR - SHARED SERVICES	1,800	565	1,890	(90)
	PW - PUBLIC WORKS DEPARTMENT	2,485,101	3,002,055	5,762,938	(3,277,837)
	RM - RECORDS MANAGEMENT	4,100	5,843	6,135	(2,035)
	SS - SOCIAL SERVICES	1,206,625	550,253	1,515,833	(309,208)
	TR - COUNTY TREASURER	0	4,936	20,933	(20,933)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	3,232	42,000	28,000
GEN Total		22,458,968	9,533,496	26,634,656	(4,175,688)
PDD	PD - POLICE DEPARTMENT	25,000,000	8,113,207	34,340,000	(9,340,000)
PDD Total		25,000,000	8,113,207	34,340,000	(9,340,000)
PDH	PD - POLICE DEPARTMENT	25,000,000	8,992,646	30,660,000	(5,660,000)
PDH Total		25,000,000	8,992,646	30,660,000	(5,660,000)
Grand Total		74,400,468	27,234,483	93,752,158	(19,351,690)

FISCAL 2014 MONTHLY FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
PDD	FB - FRINGE BENEFIT	40,403,018	40,387,532	40,387,532	15,486
PDD Total		40,403,018	40,387,532	40,387,532	15,486
PDH	FB - FRINGE BENEFIT	33,628,609	33,624,793	33,624,793	3,816
PDH Total		33,628,609	33,624,793	33,624,793	3,816
Grand Total		74,031,627	74,012,325	74,012,325	19,302

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

FISCAL 2014 MONTHLY FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,342,904	1,299,626	1,299,626	43,278
FCF Total		1,342,904	1,299,626	1,299,626	43,278
GEN	FB - FRINGE BENEFIT	48,108,943	48,642,924	48,642,924	(533,981)
GEN Total		48,108,943	48,642,924	48,642,924	(533,981)
PDD	FB - FRINGE BENEFIT	1,575,096	1,573,819	1,573,819	1,277
PDD Total		1,575,096	1,573,819	1,573,819	1,277
PDH	FB - FRINGE BENEFIT	7,832,800	7,825,931	7,825,931	6,869
PDH Total		7,832,800	7,825,931	7,825,931	6,869
Grand Total		58,859,743	59,342,300	59,342,300	(482,557)

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

FISCAL 2014 MONTHLY FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,698,491	650,551	1,554,720	143,771
FCF Total		1,698,491	650,551	1,554,720	143,771
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	409	0	0
	CT - COURTS	37,183	12,429	37,183	0
	FB - FRINGE BENEFIT	69,880,744	27,777,875	66,524,176	3,356,568
GEN Total		69,917,927	27,790,712	66,561,359	3,356,568
PDD	FB - FRINGE BENEFIT	32,170,926	12,056,526	30,050,828	2,120,098
PDD Total		32,170,926	12,056,526	30,050,828	2,120,098
PDH	FB - FRINGE BENEFIT	28,974,942	11,691,319	27,829,861	1,145,081
PDH Total		28,974,942	11,691,319	27,829,861	1,145,081
Grand Total		132,762,286	52,189,110	125,996,768	6,765,518

FISCAL 2014 MONTHLY FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,048,722	394,442	944,292	104,430
FCF Total		1,048,722	394,442	944,292	104,430
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	22,016,819	(33,777)	22,016,819	0
	CT - COURTS	1,198,755	481,548	1,198,755	0
	FB - FRINGE BENEFIT	48,289,145	19,977,841	48,402,725	(113,580)
GEN Total		71,504,719	20,425,612	71,618,299	(113,580)
PDD	FB - FRINGE BENEFIT	25,325,482	10,196,497	24,462,924	862,558
PDD Total		25,325,482	10,196,497	24,462,924	862,558
PDH	FB - FRINGE BENEFIT	35,323,883	14,314,116	34,361,015	962,868
PDH Total		35,323,883	14,314,116	34,361,015	962,868
Grand Total		133,202,806	45,330,668	131,386,530	1,816,276

FISCAL 2014 MONTHLY FINANCIAL REPORT



2014 OTHER EXPENSE

FUND	DEPT AND NAME	SUBJECT	2014 Adopted	Current	May	Variance		
			Budget	Obligation	Projections			
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	7,185,600	(304,919)	8,112,000	(926,400)		
		88989 - NIFA SET-ASIDES	193,473,026	0	193,473,026	0		
	DS - DEBT SERVICE	Total	200,658,626	(304,919)	201,585,026	(926,400)		
DSV Total			200,658,626	(304,919)	201,585,026	(926,400)		
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	49949 - PMT CITY OF LONG BEACH	106,233	0	106,233	0		
		52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	0	5,775	0		
		55955 - NYS ASSN OF COUNTIES	63,500	62,260	63,500	0		
		66966 - LEGAL AID SOC OF NC	6,205,830	6,205,830	6,205,830	0		
		67967 - BAR ASSN NC PUB DFDR	7,729,564	2,288,826	7,729,564	0		
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0		
		70970 - RESIDENT TUITION	4,598,000	(168,693)	4,598,000	0		
		7097F - FIT RESIDENT TUITION	4,114,000	(3,130,827)	4,114,000	0		
		87985 - OTHER PAYMENTS	0	93,836	0	0		
		87987 - OTHER SUITS & DAMAGES	2,000,000	68,237	2,000,000	0		
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	43,476	0	0		
		8798B - ATTORNEY FEES	0	94,614	0	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	454,313	0	0		
		93993 - INSURANCE ON BLDGS	599,266	500,000	599,266	0		
		97998 - CONTINGENCY RESERVE	10,000,000	0	10,000,000	0		
		BU - OFFICE OF MANAGEMENT AND BUDGET	Total	35,447,168	6,511,873	35,447,168	0	
		PW - PUBLIC WORKS DEPARTMENT	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	(75,000)	75,000	0
				94994 - RENT	14,948,917	12,413,886	13,948,917	1,000,000
				80981 - COLISEUM REPAIR EXPENSES	0	(2,391,499)	0	0
	PW - PUBLIC WORKS DEPARTMENT	Total	15,023,917	9,947,388	14,023,917	1,000,000		
	TR - COUNTY TREASURER	TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	10,000,000	1,923,607	10,000,000	0	
			8798A - OTHER SUITS & DAMAGES-INTEREST	0	375,411	0	0	
	TR - COUNTY TREASURER	Total	10,000,000	2,299,019	10,000,000	0		
GEN Total			60,471,085	18,758,279	59,471,085	1,000,000		
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	0	0	0		
		87987 - OTHER SUITS & DAMAGES	750,000	70,554	750,000	0		
		8798B - ATTORNEY FEES	0	0	0	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	81,000	0	0		
		97998 - CONTINGENCY RESERVE	2,000,000	0	0	2,000,000		
PD - POLICE DEPARTMENT	Total	2,750,000	151,554	750,000	2,000,000			
PDD Total			2,750,000	151,554	750,000	2,000,000		
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	16,997	250,000	0		
		PD - POLICE DEPARTMENT	Total	250,000	16,997	250,000	0	
PDH Total			250,000	16,997	250,000	0		
Grand Total			264,129,711	18,621,912	262,056,111	2,073,600		

SMART GOVERNMENT INITIATIVES

FISCAL 2014 MONTHLY FINANCIAL REPORT



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

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

FISCAL 2014 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of May 31, 2014

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

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

Description:

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

Implementation:

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

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

Progress Report:

The Police Department met with representatives from the New York State retirement system in March 2012 to request the expediting of these disability claims. In 2013, eight officers have retired under this ongoing initiative which have resulted in an annual savings of \$1.5 million. The department continues in its effort in achieving this initiative in 2014. As of May 31, 2014, seven officers have retired under this initiative.

2014 Annual Impact

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

FISCAL 2014 MONTHLY FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of May 31, 2014

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

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

Description:

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

Implementation:

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

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

Progress Report:

The Corrections Department met with representatives from the New York State retirement system to request the expediting of these disability claims. In 2013, 14 officers have retired under this ongoing initiative which have resulted in an annual savings of \$1.7 million. The department continues in its effort in achieving this initiative in 2014. As of May 31, 2014, two officers have retired under this initiative.

2014 Annual Impact

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

FISCAL 2014 MONTHLY FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2014 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2014 Budget	On Board 12/31/2013	On Board 4/30/2014	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 5/31/2014	Variance 4/30/14 vs. 5/31/14	Variance 5/31/2014 vs. 2014 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	158	153	151	-	(1)	-	-	150	(1)	(8)	-
AT - COUNTY ATTORNEY	107	95	94	1	(1)	2	(1)	95	1	(12)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	24	-	(1)	-	-	23	(1)	(2)	-
BU - CONTROL CENTER 30	(101)	-	-	-	-	-	-	-	-	101	-
CA - OFFICE OF CONSUMER AFFAIRS	27	26	25	-	-	-	-	25	-	(2)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,134	1,067	1,058	-	(8)	-	(1)	1,049	(9)	(85)	-
CE - COUNTY EXECUTIVE	18	18	16	-	-	-	-	16	-	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	38	37	36	-	-	-	-	36	-	(2)	-
CL - COUNTY CLERK	84	84	83	-	(1)	-	-	82	(1)	(2)	-
CO - COUNTY COMPTROLLER	86	71	74	-	-	-	(1)	73	(1)	(13)	-
CS - CIVIL SERVICE	51	50	50	-	-	-	-	50	-	(1)	-
DA - DISTRICT ATTORNEY	375	375	374	3	(3)	-	-	374	-	(1)	-
EL - BOARD OF ELECTIONS	139	160	171	-	(2)	1	(1)	169	(2)	30	-
FC - FIRE COMMISSION	95	91	89	-	-	-	(1)	88	(1)	(7)	-
EM - EMERGENCY MANAGEMENT	9	8	10	-	-	-	-	10	-	1	-
HE - HEALTH DEPARTMENT	173	170	170	-	-	3	(4)	169	(1)	(4)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	13	13	1	-	-	-	14	1	2	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	77	72	69	-	-	-	-	69	-	(8)	7
IT - INFORMATION TECHNOLOGY	79	76	82	-	(2)	1	(1)	80	(2)	1	-
LE - COUNTY LEGISLATURE	102	86	86	-	-	1	(1)	86	-	(16)	-
LR - OFFICE OF LABOR RELATIONS	5	4	4	-	-	-	-	4	-	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	6	6	6	-	-	-	-	6	-	-	-
ME - MEDICAL EXAMINER	72	69	68	-	-	-	-	68	-	(4)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	200	191	191	-	-	-	-	191	-	(9)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	148	148	-	-	-	-	148	-	(3)	-
PD - POLICE DISTRICT	1,422	1,343	1,317	125	(5)	21	(18)	1,440	123	18	-
PD - POLICE HEADQUARTERS	1,630	1,615	1,576	2	(8)	22	(21)	1,571	(5)	(59)	-
PR - SHARED SERVICES	11	10	11	-	-	-	-	11	-	-	-
PW - PUBLIC WORKS DEPARTMENT	418	412	410	1	(1)	2	(2)	410	-	(8)	-
RM - RECORDS MANAGEMENT	14	12	12	-	-	-	-	12	-	(2)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	640	633	621	-	-	-	-	621	-	(19)	16
TR - COUNTY TREASURER	32	29	28	-	-	-	-	28	-	(4)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	44	44	-	-	-	-	44	-	1	-
VS - VETERANS SERVICES AGENCY	7	6	7	-	-	-	-	7	-	-	-
Sub-Total Full Time Employees	7,395	7,252	7,174	133	(33)	53	(52)	7,275	101	(120)	-
Contract Employees	41	28	-	-	-	-	-	-	-	-	23
Major Operating Funds Sub-Total	7,436	7,280	7,174	133	(33)	53	(52)	7,275	(5)	(161)	23
Sewer District	306	295	293	-	(4)	1	(1)	289	(6)	(17)	-
Grand Total F/T Employees	7,742	7,575	7,467	133	(37)	54	(53)	7,564	(11)	(178)	23



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
AT	DEPUTY CO ATTORNEY	1
DA	DIST ATT LAW AST,TMP	1
	ASST DISTRICT ATTY	2
HI	HOUSING SPECIALIST	1
PDD	POLICE OFFICER	127
PW	DEP COMMR PUBLIC WKS	1
MAJOR FUNDS NEW HIRES		133
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		133



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
AS	CLERK I, BILINGUAL	(1)
AT	DEPUTY CO ATTORNEY	(1)
BU	BUDGET RESEARCH ANALYST	(1)
CC	CLERK II	(1)
	CORRECTION OFFICER	(5)
	CORRECTION CORPORAL	(2)
CL	PHOTO MACH OPTR I	(1)
DA	ASST DISTRICT ATTY	(3)
EL	ELECTION SUPPLY CLK	(1)
	ELECTION CLERK	(1)
IT	TECHNICAL DEVELOPER, TEMPORARY	(1)
	INFORMATION TECH SPECIALIST I	(1)
PDD	POLICE OFFICER	(5)
PDH	POLICE SERGEANT	(1)
	POLICE OFFICER	(1)
	POLICE OFFICER-DET	(3)
	POLICE SURGEON	(1)
	AMBULANCE MED TECH	(1)
	POLICE SERVICE AIDE	(1)
PW	CUSTODIAL WORKER I	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(33)
SSW	PLANT MAINT MECH I	(1)
	EQPT OPERATOR III	(1)
	STOREYARD SUPERVISOR	(1)
	LABORER I	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(4)
TOTAL TERMINATION/RESIGNATION		(37)

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KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 4/30/2014	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 5/31/2014	Variance 4/30/14 vs. 5/31/14
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
HE - HEALTH DEPARTMENT	71	-	3	(3)	-	71	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	53	-	-	(1)	-	52	(1)
HS - DEPARTMENT OF HUMAN SERVICES	41	-	-	-	-	41	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	12	-	-	-	-	12	-
SS - SOCIAL SERVICES	151	-	-	-	(1)	150	(1)
Grant Fund Total	333	-	3	(4)	(1)	331	(2)

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KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union						5/31/2014	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Total Non	Grand Total	
	CSEA	DAI	IPBA	PBA	COBA	SOA					Union On-Board	On-Board	CONTRACT
										5/31/2014	5/31/2014	5/31/2014	EMPLOYEE
Assessment	144	-	-	-	-	-	144	-	-	6	6	150	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	24	-	-	-	-	-	24	-	-	-	-	24	-
Civil Service	48	-	-	-	-	-	48	-	-	2	2	50	-
Consumer Affairs	23	-	-	-	-	-	23	-	-	2	2	25	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	155	-	-	-	892	-	1,047	-	-	2	2	1,049	-
County Attorney	29	-	-	-	-	-	29	-	-	66	66	95	-
County Clerk	74	-	-	-	-	-	74	-	1	7	8	82	-
County Comptroller	59	-	-	-	-	-	59	-	1	13	14	73	-
County Executive	-	-	-	-	-	-	-	-	1	15	16	16	-
District Attorney	127	-	42	-	-	-	169	-	1	204	205	374	-
Elections	135	-	-	-	-	-	135	-	-	34	34	169	-
Emergency Management	2	-	-	-	-	-	2	-	-	8	8	10	-
Fire Commission	87	-	-	-	-	-	87	-	-	1	1	88	-
Health	165	-	-	-	-	-	165	-	-	4	4	169	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	14	14	14	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	60	-	-	-	-	-	60	-	-	9	9	69	7
Information Technology	77	-	-	-	-	-	77	-	-	3	3	80	-
Labor Relations	1	-	-	-	-	-	1	-	-	3	3	4	-
Legislature	-	-	-	-	-	-	-	-	19	67	86	86	-
Medical Examiner	65	-	-	-	-	-	65	-	-	3	3	68	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	23	23	23	-
Police District	60	1	-	1,222	-	156	1,439	-	-	1	1	1,440	-
Police Headquarters	691	332	-	363	-	174	1,560	-	-	11	11	1,571	-
Probation	190	-	-	-	-	-	190	-	-	1	1	191	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	400	-	-	-	-	-	400	-	-	10	10	410	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	144	-	-	-	-	-	144	-	-	4	4	148	-
Shared Services	9	-	-	-	-	-	9	-	-	2	2	11	-
Social Services	609	-	-	-	-	-	609	-	-	12	12	621	16
Traffic and Parking Violations Agency	41	-	-	-	-	-	41	-	-	3	3	44	-
Treasurer	25	-	-	-	-	-	25	-	-	3	3	28	-
Veterans Services	5	-	-	-	-	-	5	-	-	2	2	7	-
Sub-Total Full-Time Employees	3,492	333	42	1,585	892	330	6,674	5	23	573	601	7,275	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	23
Major Operating Funds Sub-Total	3,492	333	42	1,585	892	330	6,674	5	23	573	601	7,275	23
Sewer Districts	288	-	-	-	-	-	288	-	-	1	1	289	-
Grand Total F/T Employees	3,780	333	42	1,585	892	330	6,962	5	23	574	602	7,564	23

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KPI REPORT 4: Overtime Hours

Departments	Year-to-Date April Overtime Hours						*YTD Actual Variance
	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	
Assessment	8.2	1,554.2	1,562.3	6.9	9.8	16.7	1,545.7
Board of Elections	163.5	2,357.7	2,521.2	138.0	1,236.3	1,374.3	1,146.8
Civil Service	49.3	97.9	147.2	0.0	114.3	114.3	32.8
Constituent Affairs	65.3	0.0	65.3	965.9	0.0	965.9	(900.6)
Consumer Affairs	603.6	600.0	1,203.6	388.8	522.6	911.4	292.2
Correctional Center	75,301.4	4,905.3	80,206.7	69,810.5	3,947.1	73,757.6	6,449.1
County Attorney	0.0	0.0	0.0	0.0	146.3	146.3	(146.3)
County Clerk	0.0	50.3	50.3	0.0	1,854.8	1,854.8	(1,804.5)
County Comptroller	215.3	1,399.4	1,614.6	0.0	2,105.3	2,105.3	(490.7)
District Attorney	6,099.3	3,641.7	9,741.0	4,764.6	2,948.5	7,713.1	2,027.9
Emergency Management	191.7	54.8	246.4	289.5	229.1	518.6	(272.2)
Fire Commission	11,259.8	432.1	11,691.9	13,173.2	270.4	13,443.6	(1,751.7)
Health	342.4	606.7	949.1	561.6	995.6	1,557.2	(608.1)
Human Services	0.0	29.3	29.3	4.0	5.3	9.3	20.0
Information Technology	2,761.0	1,302.4	4,063.3	1,565.4	932.5	2,498.0	1,565.4
Legislature	112.1	0.0	112.1	63.5	0.0	63.5	48.6
Medical Examiner	723.4	99.6	823.0	447.6	145.1	592.7	230.3
Police Department	221,762.0	0.0	221,762.0	207,702.0	0.0	207,702.0	14,060.0
Probation	2,197.1	885.4	3,082.5	2,220.8	1,135.9	3,356.6	(274.1)
Public Administrator	0.0	0.0	0.0	9.0	2.6	11.6	(11.6)
Public Works, Planning, Real Estate	48,217.4	3,137.7	51,355.0	33,927.4	1,422.3	35,349.7	16,005.3
Purchasing	9.2	28.8	38.1	0.0	21.9	21.9	16.2
Records Management	56.5	0	56.5	0	329.92	329.92	(273.4)
Recreation, Parks and Museums	8,364.5	635.9	9,000.4	4,937.3	447.6	5,384.9	3,615.4
Sheriff	7,560.4	721.5	8,281.9	6,086.6	772.9	6,859.6	1,422.4
Social Services	10,851.0	5,203.9	16,054.9	5,937.0	3,762.7	9,699.7	6,355.3
Traffic and Parking Violations Agency	0.0	666.2	666.2	0.0	834.0	834.0	(167.7)
Treasurer	83.5	81.3	164.8	101.9	71.3	173.2	(8.4)
Veteran Services	0.0	0.0	0.0	0.0	46.4	46.4	(46.4)
Sub-Total	396,997.7	28,491.8	425,489.5	353,101.5	24,310.4	377,412.0	48,077.5
Sewer & Water Supply	31,018.5	6,630.3	37,648.7	21,509.4	3,558.1	25,067.5	12,581.3
Sub-Total	31,018.5	6,630.3	37,648.7	21,509.4	3,558.1	25,067.5	12,581.3
Grand Total	428,016.1	35,122.1	463,138.2	374,610.9	27,868.5	402,479.4	60,658.8

Data Source: BIRT Performance Scorecard Report as of June 3, 2014. CHIEFS Reporting System for the Police Department overtime.

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

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

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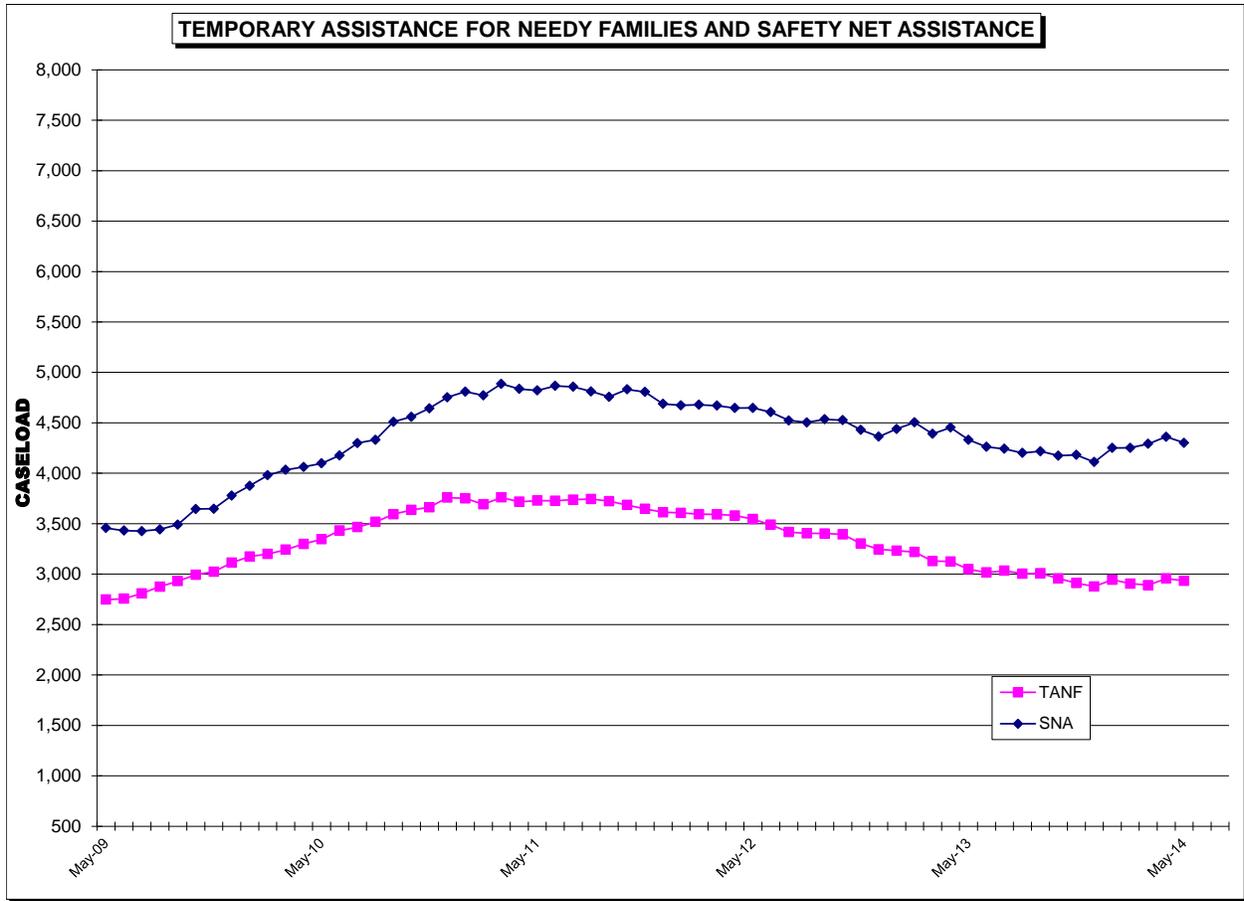
KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

June 2014				January 2014				June 2013				Change in Totals June 2014 vs. Jan 2014	Change in Totals June 2014 vs. June 2013
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
ACTIVE	5,234	1,905	7,139	ACTIVE	5,309	1,848	7,157	ACTIVE	5,302	1,852	7,154	(18)	(15)
RETIREES	6,199	4,870	11,069	RETIREES	6,211	4,935	11,146	RETIREES	6,238	4,940	11,178	(77)	(109)
TOTAL	11,433	6,775	18,208	TOTAL	11,520	6,783	18,303	TOTAL	11,540	6,792	18,332	(95)	(124)
Active Plans				Active Plans				Active Plans					
EMPIRE PLAN	5,162	1,805	6,967	EMPIRE PLAN	5,231	1,747	6,978	EMPIRE PLAN	5,212	1,752	6,964	(11)	3
ALL OTHER	72	100	172	ALL OTHER	78	101	179	ALL OTHER	90	100	190	(7)	(18)
TOTAL	5,234	1,905	7,139	TOTAL	5,309	1,848	7,157	TOTAL	5,302	1,852	7,154	(18)	(15)
Retiree Plans				Retiree Plans				Retiree Plans					
EMPIRE PLAN	1,321	512	1,833	EMPIRE PLAN	1,348	528	1,876	EMPIRE PLAN	1,409	560	1,969	(43)	(136)
MEDICARE IND		4,257	4,257	MEDICARE IND		4,298	4,298	MEDICARE IND		4,265	4,265	(41)	(8)
MEDICARE F1	1,379		1,379	MEDICARE F1	1,385		1,385	MEDICARE F1	1,398		1,398	(6)	(19)
MEDICARE F2	3,407		3,407	MEDICARE F2	3,383		3,383	MEDICARE F2	3,331		3,331	24	76
ALL OTHER	92	101	193	ALL OTHER	95	109	204	ALL OTHER	100	115	215	(11)	(22)
TOTAL	6,199	4,870	11,069	TOTAL	6,211	4,935	11,146	TOTAL	6,238	4,940	11,178	(77)	(109)
Annual Rates Per Employee				Annual Rates Per Employee				Annual Rates Per Employee				% Change (Rates) June 2014 vs. June 2013	
EMPIRE PLAN	20,570.28			EMPIRE PLAN	20,570.28			EMPIRE PLAN	20,238.72				1.64%
EMPIRE PLAN		9,258.48		EMPIRE PLAN		9,258.48		EMPIRE PLAN		9,215.76			0.46%
MEDICARE IND		4,905.24		MEDICARE IND		4,905.24		MEDICARE IND		4,791.96			2.36%
MEDICARE F1	16,217.04			MEDICARE F1	16,217.04			MEDICARE F1	15,815.16				2.54%
MEDICARE F2	11,864.28			MEDICARE F2	11,864.28			MEDICARE F2	11,391.36				4.15%
Note - As of June 1, 2014, 98.0% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.				Note - As of January 1, 2014, 97.9% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.				Note - As of June 1, 2013, 97.8% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.					

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



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

May Inmate Population

	May 2011	May 2012	May 2013	May 2014
County Population	1,304	1,253	1,207	1,180
Suffolk Inmate	81	104	-	-
State-Ready Population	10	10	10	15
Federal Population	116	106	69	42
Parole Violators	21	20	34	52
TOTAL	1,532	1,493	1,320	1,289

Chart reflects the average inmate population for the given month.



KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates				
Month	2011	2012	2013	2014
January	1,401	1,272	1,211	1,114
February	1,394	1,326	1,191	1,146
March	1,361	1,288	1,185	1,171
April	1,298	1,259	1,182	1,203
May	1,304	1,253	1,207	1,180
June	1,319	1,297	1,195	-
July	1,338	1,313	1,173	-
August	1,319	1,307	1,163	-
September	1,341	1,331	1,185	-
October	1,380	1,326	1,185	-
November	1,344	1,261	1,138	-
December	1,278	1,190	1,078	-
Year-to-Date County Average	1,352	1,280	1,195	1,163
Year-end County Average	1,340	1,285	1,174	-
Federal Inmate Population				
Month	2011	2012	2013	2014
January	105	114	82	37
February	103	107	88	38
March	102	112	85	39
April	109	113	69	43
May	116	106	69	42
June	127	112	76	-
July	128	98	56	-
August	126	92	42	-
September	134	92	48	-
October	145	97	40	-
November	142	85	40	-
December	135	86	37	-
Year-to-Date Federal Average	107	110	79	40
Year-end Federal Average	123	101	61	-

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KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period May 2014

Expense	2014 Budget	Estimates	
		May-14	May-2014 YTD
Salary	10,146,100	223,972	1,119,860
Fringe Benefits	7,764,700	139,769	698,845
General and Administrative Expenses	11,459,300	220,373	1,101,865
Bond Principal	1,455,000	121,250	606,250
Expense Total	30,825,100	705,364	3,526,820
Revenue			
Net Retained Commission	23,495,800	428,118	2,140,590
Other income	2,460,400	33,033	165,165
Revenue Total	25,956,200	461,151	2,305,755
Net Profit	(4,868,900)	(244,213)	(1,221,065)

The Nassau Regional Off-Track Betting Corporation (OTB) is a component unit of Nassau County. It was created by the New York State Legislature as a public benefit corporation. Nassau County receives net operating profits from OTB and these revenues are recorded in the County's General Fund.



KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of June 1, 2014 with respect to grievances filed for the 2014/2015 tax year. Thus far, there have been 158,753 grievances filed broken down as follows:

Class	Number of Grievances
Class I Properties	136,996
Class II Properties	5,762
Class III Properties	523
Class IV Properties	15,472
Total	158,753

The settlement period for the 2014/2015 filing period has been completed with only two additional settlements being entered after May 1st. There have been no offers of settlement on the 2015/2016 grievances filed, as this year there was a new State mandated additional and separate filing period for those who suffered a loss in SuperStorm Sandy which just ended on May 12th and needs to be addressed first. Accordingly, ARC is still compiling results.

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

In an effort to reduce the County's liability, ARC has made adjustments to the following major Class IV properties for the 2014/2015 tax year:

- RexCorp Plaza (formerly EAB Plaza)
- The Omni Office Building
- 1979 & 1985 Marcus Avenue office buildings
- 600 Old Country Road, Mass One Shopping Center in Massapequa
- 100-110 Duffy Avenue, Hicksville

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

UNION	ACTUAL HC	PENDING HC
PBA	24	4
SOA	5	0
TOTAL PDD	29	4
PBA	20	5
DAI	17	4
SOA	7	2
TOTAL PDH	44	11
TOTAL SEPARATIONS	73	15

Note: Includes disability retirement.

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