

MONTHLY COUNTY BUDGET REPORT

For the Period Ending April 30, 2015

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
May 21, 2015**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2015 April Financial Report. Historically, the County has reported its financial results on a budgetary basis, a comparison to the County's Adopted Budget. During the 2015 Budget Adoption process, the County reached an agreement with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2018.

The County acknowledges that it continues to project a deficit by NIFA's standards, which excludes other financing sources, in each year until 2018. The NIFA control period will likely need to extend through that time, and plans to use the transitional borrowing conditionally allowed by NIFA to substantially fund tax certiorari refunds, other judgments and settlements, and termination payments until it can bring its operating expenditures in line with its operating revenues and produce a balanced budget (excluding other financing sources). Proceeds from these borrowings, which require approval by NIFA, do not contribute to Generally Accepted Accounting Principles (GAAP) revenues due to the accounting treatment prescribed by GAAP.

Sound fiscal management has enabled the Administration to counter the extreme challenges of rising costs and revenue shortfalls. The County continues to be successful in its workforce reduction efforts. Because of the layoffs and voluntary incentive programs in 2011, 2012 and 2014, the fulltime headcount for the major funds at the end of April 2015 was 7,194 positions compared to 7,861 at the end of December 2011, representing a reduction of 667 positions. The full time salary projection is inclusive of both 2015 Police classes, February and April as well as Correction Officer classes in January and April. The Administration intends to bond for police termination costs. As of April 30, 2015, 77 police separations occurred at a cost of approximately \$19.3 million, with an additional 16 officers in the pipeline.

Despite Long Island's harsh winter with high snowfall totals and extremely low temperatures the County's sales tax is up 3% in the first quarter of 2015 compared to the first quarter 2014. According to Moody's Analytics, the blizzard of January 26 and 27 of 2015 caused New York City (NYC) to lose \$200 million in economic activity, comparatively using the NYS Department of Taxation and Finance methodology, the same storm equated to a sales tax loss of \$1.7 million in Nassau County.

The April 2015 projection assumes a conservative 2% growth rate for the remainder of the year. The County has decreased its 2015 year-end sales tax projection by \$30.0 million primarily due to the calculation of growth from a much lower 2014 year-end actual base that was previously anticipated during the 2015 budget process.

Moody's Analytics expects Nassau's Gross County Product (GCP) to grow 3.3% in 2015 (compared to estimated national GDP growth of 3.2%), 2015 non-farm job grow at 2.6% and the

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number of employed residents to grow by 2.8%. These forecasts more than support the conservative sales tax growth rate of 2% for the remainder of the year.

The County had successfully obtained New York State legislation authorizing 562 speed camera zones (one for each school district). The County Legislature approved a contract amendment with American Traffic Solutions on May 19, 2014, the rollout began in July so that the program could conform to school openings. The County Legislature repealed the program on December 15, 2014 effective immediately. The current April projection includes the net revenue loss of \$30.7 million that had been included in the 2015 Adopted Budget. In addition the Adopted Budget had included \$ 9.0 million of Video Lottery proceeds that the County may not realize because a location site for the machines may not be acquired within the fiscal year.

In 2014, the County reached agreements with its major labor unions thereby ending a three-year wage freeze. The agreements bring historic first-time savings in areas such as contributions to the cost of health insurance for new employees, pension contributions for new police hires and savings associated with various work rule changes and adjustments to vacation and compensatory leave time.

The labor agreements, which are in place through 2017, bring cost certainty to the labor situation and minimize litigation risk. Collective bargaining units have given up wage increases for fiscal 2013, which reduce the County's potential liability from an adverse court decision with respect to retroactive increases to \$101 million from \$232 million.

The County has not factored a reversal of accrual for Superstorm Sandy related expenses because the New York State Action Plan, which seeks federal authorization for the allowable uses of the Community Development Block Grant Disaster Recovery (CDBG-DR) funds, contains a provision to use these funds to cover the non-federal match of FEMA expenses (see page 60: <http://www.nyshcr.org/Publications/CDBGActionPlan.pdf>). The County has identified sources of funds to cover the non-federal share. This would reverse 2012, 2013 and 2014 reserves accrued for local share for respective year-end financials which total approximately \$16 million from all funds including the Sewer District fund. In general the April projection does not include any anticipated Superstorm Sandy related costs as they are segregated into an established FEMA Fund.

Prior to corrective action, the County is projecting a deficit of \$19.8 million in the major funds due to several factors: \$30.7 million lost projected speed camera net revenue due to the repeal of the program, shortfall in sales tax of \$30.0 million; \$9.0 million anticipated revenue loss due to significant delays in locating suitable location for NYS approved Video Lottery Terminals; \$1.5 million in added contractual expense for Transdev service, inc. due to the budget approval by the transit committee; \$1.0 million higher general expenses due exhaustion of the snow budget because of the harsh winter; \$0.7 million in departmental revenues and \$0.8 million offsetting revenue increase in Federal and State aid; \$0.5 million higher expenses for recipient grants.

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These deficits are offset by: \$16.0 million is projected reductions in weekly Medicaid Local Share and quarterly Indigent Care payments; \$13.0 million of eliminating the annual subsidy to the Nassau Health Care Corporation; \$10.1 million higher Rents and Recoveries due to prior year disencumbrances; \$3.8 million of decreased salary and wages due to unfilled vacancies; \$7.2 million due to lower than budgeted fringe benefit; \$3.4 million delayed 2014 land sales due to close in 2015; \$1.8 million lower Government Assistance due to lower sales tax; \$0.5 million in Recipient Grants and \$0.5 million lower utility costs and other miscellaneous items.

Deficit Prior to Corrective Actions (\$'s in millions)	\$	(19.8)
Additional Terminal Leave	\$	(4.1)
CDBG Funding of FEMA Expenses	\$	13.1
OTPS Expense Restrictions	\$	10.0
Debt Service Projected Surplus due favorable interest rate environment	\$	5.0
Additional Tax Map Verification Fee	\$	4.0
Surplus After Corrective Actions	\$	8.2



EXPENDITURE RESULTS

Salaries, Wages & Fees

OMB projects Salaries, Wages & Fees to be \$847.4 million, a \$3.7 million surplus when compared with the \$851.1 million in the 2015 Adopted Budget. The surplus is primarily attributable to unfilled vacancies.

Headcount

The full-time headcount for the major funds as of April 30, 2015 was 7,194 positions, which represents 27 fewer employees than year-end 2014. The headcount reductions represent a decrease of approximately 22% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through April 30, 2015, the Police Department and the Sheriff/Correctional Center incurred approximately \$12.7 million and \$1.9 million in overtime expense, respectively. OMB is projecting that the Police Department will end 2015 with \$60 million in overtime expense and the Sheriff/Correctional Center will be on budget.

Fringe Benefits

The 2015 Adopted Budget for Employee Benefits including Workers' Compensation provided for the five major funds is \$523.0 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. Fringe Benefits (including Workers Compensation) for 2015 are projected to be \$515.8 million, a \$7.2 million savings from the 2015 Adopted Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases on current enrollments (Approximately 2.7% vs. budgeted 5.5%). 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 \$36.3 million, a \$1.0 million deficit when compared with the 2015 Adopted Budget amount of \$35.3 million. The deficit is attributable to higher than anticipated snow removal and related road maintenance costs.

Contractual Services

OMB projects Contractual Services to be \$245.5 million, an \$8.4 million surplus when compared with the 2015 Adopted Budget amount of \$253.9 million. The surplus is attributable to lower projected contractual costs resulting from the repeal of the School Zone Speed Camera Program partially offset the increased budget approved by the Transit Committee for the TransDev Service, Inc. contract.

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Nassau Health Care Corporation Expense

OMB projects a savings of \$13 million because the annual subsidy to the Nassau Health Care Corporation is no longer required.

Medicaid

OMB projects Medicaid expenses to be \$236.2 million, a \$16.0 million surplus when compared with the 2015 Adopted Budget amount of \$252.2 million. A surplus is projected primarily due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 2015-2016 Budget effective April 1, 2015. New York State reduced the counties' Weekly Medicaid Cap Payments.

REVENUE RESULTS

Fines & Forfeits

OMB projects Revenues from Fines & Forfeits to be \$40.2 million lower than the \$103.7 million in the 2015 Adopted Budget, primarily due to repealing the School Zone Speed Camera program.

Rents & Recoveries

OMB projects Rents & Recoveries to be \$10.1 million higher than the \$19.3 million in the 2015 Adopted Budget, primarily due to the recovery of unused prior year appropriations of Pre-School Education expenses and higher projected sales of County property resulting from a previously anticipated 2014 sale realized in 2015.

Department Revenues

OMB projects Department Revenues to be \$0.72 million lower than the \$170.8 million in the 2015 Adopted Budget primarily due to lower than anticipated Park revenues because of the harsh winter.

OTB Profits

OMB projects that budgeted profits from OTB will not be realized in 2015. This is primarily attributable to significant delays in procuring a suitable location to house a New York State approved Video Lottery Terminal facility.

Sales Tax

OMB projects Sales Tax to be \$30.0 million lower than the \$1.146 billion in the 2015 Adopted Budget primarily due to a lower year-end 2014 actual sales tax base than the assumed sales tax base from which the 2015 Budget was predicated.

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Expense Variance Explanation - 2015 Adopted Budget

OBJECT	2015 Adopted Budget	April Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	851,144,909	847,394,507	3,750,402	A surplus is projected primarily due to vacancies.
AB - FRINGE BENEFITS	496,065,443	488,847,306	7,218,137	A surplus is projected primarily due to lower than budgeted composite based health insurance premiums than assumed in the budget (Appx 2.7% vs. budgeted 5.5%) ,along with lower than anticipated enrollees, partially offset by higher than budgeted pension costs.
AC - WORKERS COMPENSATION	26,976,829	26,976,829	0	
BB - EQUIPMENT	2,274,166	2,274,166	0	
DD - GENERAL EXPENSES	35,342,289	36,342,289	(1,000,000)	The deficit is to due to the replenishment of Salt and Sand supplies in DPW because of the harsh winter
DE - CONTRACTUAL SERVICES	253,930,075	245,503,620	8,426,455	A surplus is projected as a result of repealing the School Zone Speed Camera Program partially offset the increased budget approved by the Transit Committee for the TransDev Service, Inc. contract.
DF - UTILITY COSTS	41,692,740	41,192,740	500,000	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	98,129,845	98,129,845	0	
GA - LOCAL GOVT ASST PROGRAM	68,501,853	66,737,410	1,764,443	A surplus due to the sales tax shortfall.
GG - PRINCIPAL	76,340,000	76,340,000	0	
HC - NHC ASSN EXP	13,000,000	0	13,000,000	A surplus is projected because the annual subsidy to the Nassau Health Care Corporation is no longer required.
HD - DEBT SERVICE CHARGEBACKS	332,458,134	332,458,134	0	
HF - INTER DEPARTMENTAL CHARGES	89,909,105	89,909,105	0	
HH - INTERFUND CHARGES	30,790,028	30,790,028	0	
MM - MASS TRANSPORTATION	43,371,263	43,371,263	0	
NA - NCIFA EXPENDITURES	1,900,000	1,900,000	0	
OO - OTHER EXPENSE	366,827,561	366,826,689	872	
PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	135,000,000	0	
SS - RECIPIENT GRANTS	60,550,000	61,050,000	(500,000)	
TT - PURCHASED SERVICES	68,402,576	68,402,576	0	
WW - EMERGENCY VENDOR PAYMENTS	52,755,000	52,755,000	0	
XX - MEDICAID	252,255,731	236,240,624	16,015,107	A surplus is projected due to reductions in the weekly Medicaid Local Share Cap and quarterly Indigent Care payments.
	3,402,617,547	3,353,442,131	49,175,416	

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Revenue Variance Explanation - 2015 Adopted Budget

OBJECT	2015 Adopted Budget	April Projections	Variance	Explanation
AA - FUND BALANCE	15,000,000	15,000,000	0	
BA - INT PENALTY ON TAX	29,100,000	29,100,000	0	
BC - PERMITS & LICENSES	16,274,987	16,274,987	0	
BD - FINES & FORFEITS	103,748,400	63,542,400	(40,206,000)	A shortfall is projected as a result of repealing the School Zone Speed Camera Program.
BE - INVEST INCOME	2,118,700	2,118,700	0	
BF - RENTS & RECOVERIES	19,287,357	29,408,557	10,121,200	A surplus is projected primarily due to the recovery of prior year appropriations of unused Pre-School Education expenses and higher anticipated sales of County property as a result of a delayed sale from 2014 into 2015.
BG - REVENUE OFFSET TO EXPENSE	11,412,000	11,412,000	0	
BH - DEPT REVENUES	170,826,359	170,106,048	(720,311)	The deficit is due lower than anticipated fees in the Parks Department due to the harsh winter.
BJ - INTERDEPT REVENUES	89,909,105	89,909,105	0	
BO - PAYMENT IN LIEU OF TAXES	11,663,465	11,663,465	0	
BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	122,224,000	122,224,000	0	
BS - OTB PROFITS	9,000,000	0	(9,000,000)	A shortfall is projected as a result of significant delays in procuring a suitable location to house a NYS approved Video Lottery Terminal facility.
BV - DEBT SERVICE CHARGEBACK REVENUE	332,458,134	332,458,134	0	
BW - INTERFUND CHARGES REVENUE	112,421,488	112,421,488	0	
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,988,686	137,016,531	1,027,845	
SA - STATE AID REIMBURSEMENT OF EXPENSES	209,929,772	209,669,800	(259,972)	
TA - SALES TAX COUNTYWIDE	1,056,147,928	1,028,504,814	(27,643,114)	Lower Sales tax collections are projected due in large part to unfavorable economic conditions impacting sales tax returns overall.
TB - PART COUNTY SALES TAX	90,048,482	87,691,596	(2,356,886)	Lower Sales tax collections
TL - PROPERTY TAX	832,277,017	832,339,298	62,281	
TO - OTB 5% TAX	2,557,667	2,557,667	0	
TX - SPECIAL TAXES	30,224,000	30,224,000	0	
	3,402,617,547	3,333,642,590	(68,974,957)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	851,144,909	267,144,834	847,394,507	3,750,402
	AB - FRINGE BENEFITS	496,065,443	237,482,204	488,847,306	7,218,137
	AC - WORKERS COMPENSATION	26,976,829	6,687,823	26,976,829	0
	BB - EQUIPMENT	2,274,166	324,017	2,274,166	0
	DD - GENERAL EXPENSES	35,342,289	14,390,766	36,342,289	(1,000,000)
	DE - CONTRACTUAL SERVICES	253,930,075	161,801,718	245,503,620	8,426,455
	DF - UTILITY COSTS	41,692,740	17,305,201	41,192,740	500,000
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,000,000	0
	FF - INTEREST	98,129,845	44,028,687	98,129,845	0
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	(9,058,942)	66,737,410	1,764,443
	GG - PRINCIPAL	76,340,000	26,399,190	76,340,000	0
	HC - NHC ASSN EXP	13,000,000	0	0	13,000,000
	HH - INTERFUND CHARGES	30,790,028	2,998,086	30,790,028	0
	JA - CONTINGENCIES RESERVE	0	(3,177,418)	0	0
	MM - MASS TRANSPORTATION	43,371,263	901,758	43,371,263	0
	NA - NCIFA EXPENDITURES	1,900,000	0	1,900,000	0
	OO - OTHER EXPENSE	366,827,561	19,364,891	366,826,689	872
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	87,312,398	135,000,000	0
	SS - RECIPIENT GRANTS	60,550,000	19,009,560	61,050,000	(500,000)
	TT - PURCHASED SERVICES	68,402,576	37,428,979	68,402,576	0
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	23,397,049	52,755,000	0
	XX - MEDICAID	252,255,731	78,568,754	236,240,624	16,015,107
Expenses excluding Interdepartmental Transfers		2,980,250,308	1,032,309,555	2,931,074,892	49,175,416
Interdepartmental Transfers		422,367,239	207,367	422,367,239	0
Total Expenses Including Interdepartmental Transfers		3,402,617,547	1,032,516,922	3,353,442,131	49,175,416
REV	AA - FUND BALANCE	15,000,000	0	15,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	16,845,895	29,100,000	0
	BC - PERMITS & LICENSES	16,274,987	4,956,757	16,274,987	0
	BD - FINES & FORFEITS	103,748,400	13,199,209	63,542,400	(40,206,000)
	BE - INVEST INCOME	2,118,700	290,304	2,118,700	0
	BF - RENTS & RECOVERIES	19,287,357	7,869,971	29,408,557	10,121,200
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	4,237,746	11,412,000	0
	BH - DEPT REVENUES	170,826,359	26,915,281	170,106,048	(720,311)
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	7,797,359	11,663,465	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	122,224,000	615,321	122,224,000	0
	BS - OTB PROFITS	9,000,000	0	0	(9,000,000)
	BW - INTERFUND CHARGES REVENUE	112,421,488	6,864	112,421,488	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,988,686	32,418,156	137,016,531	1,027,845
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,929,772	22,128,923	209,669,800	(259,972)
	TA - SALES TAX COUNTYWIDE	1,056,147,928	165,327,662	1,028,504,814	(27,643,114)
	TB - PART COUNTY SALES TAX	90,048,482	13,184,411	87,691,596	(2,356,886)
	TL - PROPERTY TAX	832,277,017	(135,814)	832,339,298	62,281
	TO - OTB 5% TAX	2,557,667	305,234	2,557,667	0
	TX - SPECIAL TAXES	30,224,000	5,365,246	30,224,000	0
Revenues Excluding Interdepartmental Transfers		2,980,250,308	321,328,525	2,911,275,351	(68,974,957)
Interdepartmental Transfers		422,367,239	207,367	422,367,239	0
Total Revenues Including Interdepartmental Transfers		3,402,617,547	321,535,892	3,333,642,590	(68,974,957)
Projected Surplus / (Deficit)				(19,799,541)	

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GENERAL FUND					
EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	378,401,238	122,000,798	374,950,445	3,450,793
	AB - FRINGE BENEFITS	240,158,928	97,831,399	237,906,772	2,252,156
	AC - WORKERS COMPENSATION	16,187,850	3,969,780	16,187,850	0
	BB - EQUIPMENT	1,247,666	254,257	1,247,666	0
	DD - GENERAL EXPENSES	26,036,589	11,748,109	27,036,589	(1,000,000)
	DE - CONTRACTUAL SERVICES	236,211,283	149,478,732	227,784,828	8,426,455
	DF - UTILITY COSTS	36,986,176	16,285,176	36,486,176	500,000
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	(9,058,942)	66,737,410	1,764,443
	HC - NHC ASSN EXP	13,000,000	0	0	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	315,299,990	0	315,299,990	0
	HF - INTER DEPARTMENTAL CHARGES	45,615,828	192,305	45,615,828	0
	HH - INTERFUND CHARGES	30,773,043	2,998,086	30,773,043	0
	JA - CONTINGENCIES RESERVE	0	(3,177,418)	0	0
	MM - MASS TRANSPORTATION	43,371,263	901,758	43,371,263	0
	NA - NCIFA EXPENDITURES	1,900,000	0	1,900,000	0
	OO - OTHER EXPENSE	167,273,284	18,138,701	167,272,412	872
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	87,312,398	135,000,000	0
	SS - RECIPIENT GRANTS	60,550,000	19,009,560	61,050,000	(500,000)
	TT - PURCHASED SERVICES	68,402,576	37,428,979	68,402,576	0
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	23,397,049	52,755,000	0
	XX - MEDICAID	252,255,731	78,568,754	236,240,624	16,015,107
EXP Total		2,194,928,298	657,279,481	2,151,018,472	43,909,826
REV	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	16,845,895	29,100,000	0
	BC - PERMITS & LICENSES	11,246,487	3,922,712	11,246,487	0
	BD - FINES & FORFEITS	101,998,400	12,961,909	61,792,400	(40,206,000)
	BE - INVEST INCOME	1,830,000	287,013	1,830,000	0
	BF - RENTS & RECOVERIES	19,221,217	7,847,438	29,322,417	10,101,200
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	4,237,746	11,412,000	0
	BH - DEPT REVENUES	132,835,259	19,655,516	132,114,948	(720,311)
	BJ - INTERDEPT REVENUES	77,162,256	129,826	77,162,256	0
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	7,797,359	11,663,465	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	118,000,000	0	118,000,000	0
	BS - OTB PROFITS	9,000,000	0	0	(9,000,000)
	BW - INTERFUND CHARGES REVENUE	60,673,046	6,864	60,673,046	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	130,132,537	30,103,916	131,160,382	1,027,845
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,195,772	22,096,488	208,935,800	(259,972)
	TA - SALES TAX COUNTYWIDE	1,056,147,928	165,327,662	1,028,504,814	(27,643,114)
	TB - PART COUNTY SALES TAX	90,048,482	13,184,411	87,691,596	(2,356,886)
	TL - PROPERTY TAX	106,380,782	(135,814)	106,443,063	62,281
	TO - OTB 5% TAX	2,557,667	305,234	2,557,667	0
	TX - SPECIAL TAXES	6,323,000	1,584,140	6,323,000	0
REV Total		2,194,928,298	306,158,315	2,125,933,341	(68,994,957)
Projected Surplus / (Deficit)				(25,085,131)	

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DEBT SERVICE FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projection	Variance
EXP	FF - INTEREST	98,129,845	44,028,687	98,129,845	0
	GG - PRINCIPAL	76,340,000	26,399,190	76,340,000	0
	OO - OTHER EXPENSE	193,554,277	629,209	193,554,277	0
EXP Total		368,024,122	71,057,086	368,024,122	0
REV	BE - INVEST INCOME	0	1,031	0	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	4,224,000	615,321	4,224,000	0
	BV - DEBT SERVICE CHARGEBACK REVENUE	332,458,134	0	332,458,134	0
	BW - INTERFUND CHARGES REVENUE	26,550,439	0	26,550,439	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,791,549	2,271,852	4,791,549	0
REV Total		368,024,122	2,888,204	368,024,122	0

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FIRE COMMISSION FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	10,947,125	3,242,519	10,670,983	276,142
	AB - FRINGE BENEFITS	5,150,492	2,567,495	5,082,961	67,531
	BB - EQUIPMENT	26,500	0	26,500	0
	DD - GENERAL EXPENSES	252,800	43,742	252,800	0
	DE - CONTRACTUAL SERVICES	4,925,995	4,649,588	4,925,995	0
	HD - DEBT SERVICE CHARGEBACKS	282,286	0	282,286	0
	HF - INTER DEPARTMENTAL CHARGES	2,328,298	185,182	2,328,298	0
EXP Total		23,913,496	10,688,526	23,569,823	343,673
REV	BF - RENTS & RECOVERIES	0	220	0	0
	BH - DEPT REVENUES	7,725,600	2,154,962	7,725,600	0
	BW - INTERFUND CHARGES REVENUE	190,703	0	190,703	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	32,275	145,000	0
	TL - PROPERTY TAX	15,852,193	0	15,852,193	0
REV Total		23,913,496	2,187,457	23,913,496	0
Projected Surplus / (Deficit)				343,673	

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POLICE DISTRICT FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	231,406,838	69,727,146	231,406,838	0
	AB - FRINGE BENEFITS	117,993,102	67,690,163	116,918,260	1,074,842
	AC - WORKERS COMPENSATION	7,584,129	1,776,552	7,584,129	0
	BB - EQUIPMENT	600,000	49,459	600,000	0
	DD - GENERAL EXPENSES	5,100,000	1,138,879	5,100,000	0
	DE - CONTRACTUAL SERVICES	924,300	160,330	924,300	0
	DF - UTILITY COSTS	1,354,564	329,238	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,237,043	0	2,237,043	0
	HF - INTER DEPARTMENTAL CHARGES	20,330,201	8,446	20,330,201	0
	OO - OTHER EXPENSE	5,750,000	556,388	5,750,000	0
EXP Total		393,280,177	141,436,601	392,205,335	1,074,842
REV	AA - FUND BALANCE	5,000,000	0	5,000,000	0
	BC - PERMITS & LICENSES	4,128,500	907,600	4,128,500	0
	BD - FINES & FORFEITS	1,750,000	237,300	1,750,000	0
	BE - INVEST INCOME	271,400	968	271,400	0
	BF - RENTS & RECOVERIES	0	16,774	20,000	20,000
	BH - DEPT REVENUES	3,583,000	625,986	3,583,000	0
	BJ - INTERDEPT REVENUES	572,317	0	572,317	0
	BW - INTERFUND CHARGES REVENUE	10,000,000	0	10,000,000	0
	TL - PROPERTY TAX	367,974,960	0	367,974,960	0
REV Total		393,280,177	1,788,628	393,300,177	20,000
Projected Surplus / (Deficit)				1,094,842	

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POLICE HEADQUARTER FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	230,389,708	72,174,371	230,366,240	23,468
	AB - FRINGE BENEFITS	132,762,921	69,393,147	128,939,313	3,823,608
	AC - WORKERS COMPENSATION	3,204,850	941,491	3,204,850	0
	BB - EQUIPMENT	400,000	20,301	400,000	0
	DD - GENERAL EXPENSES	3,952,900	1,460,036	3,952,900	0
	DE - CONTRACTUAL SERVICES	11,868,497	7,513,068	11,868,497	0
	DF - UTILITY COSTS	3,352,000	690,787	3,352,000	0
	HD - DEBT SERVICE CHARGEBACKS	14,638,815	0	14,638,815	0
	HF - INTER DEPARTMENTAL CHARGES	21,634,778	(178,566)	21,634,778	0
	HH - INTERFUND CHARGES	16,985	0	16,985	0
	OO - OTHER EXPENSE	250,000	40,593	250,000	0
EXP Total		422,471,454	152,055,228	418,624,378	3,847,076
REV	BC - PERMITS & LICENSES	900,000	126,445	900,000	0
	BE - INVEST INCOME	17,300	1,129	17,300	0
	BF - RENTS & RECOVERIES	66,140	5,539	66,140	0
	BH - DEPT REVENUES	26,682,500	4,478,817	26,682,500	0
	BJ - INTERDEPT REVENUES	12,174,532	77,541	12,174,532	0
	BW - INTERFUND CHARGES REVENUE	15,007,300	0	15,007,300	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,064,600	42,388	1,064,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	160	589,000	0
	TL - PROPERTY TAX	342,069,082	0	342,069,082	0
	TX - SPECIAL TAXES	23,901,000	3,781,106	23,901,000	0
REV Total		422,471,454	8,513,125	422,471,454	0
Projected Surplus / (Deficit)				3,847,076	

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SEWER AND STORM WATER RESOURCE DISTRICT FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	15,748,742	6,186,786	15,709,973	38,769
	AB - FRINGE BENEFITS	12,458,997	5,841,943	12,411,484	47,513
	BB - EQUIPMENT	202,000	0	202,000	0
	DD - GENERAL EXPENSES	849,000	75,094	849,000	0
	DE - CONTRACTUAL SERVICES	58,472,000	57,572,211	58,472,000	0
	DF - UTILITY COSTS	7,622,799	4,589,339	7,622,799	0
	FF - INTEREST	6,873,137	0	6,873,137	0
	GG - PRINCIPAL	11,672,663	0	11,672,663	0
	HH - INTERFUND CHARGES	34,444,189	0	34,444,189	0
	OO - OTHER EXPENSE	538,500	0	538,500	0
EXP Total		148,882,027	74,265,373	148,795,745	86,282
REV	AA - FUND BALANCE	5,240,289	0	15,754,007	10,513,718
	BC - PERMITS & LICENSES	1,100,000	358,033	1,100,000	0
	BE - INVEST INCOME	110,000	29,436	110,000	0
	BF - RENTS & RECOVERIES	13,166,000	1,067,644	15,166,000	2,000,000
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	180,000	0
	BH - DEPT REVENUES	14,317,000	843,555	1,717,000	(12,600,000)
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	300,000	0	300,000	0
	BR - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	BW - INTERFUND CHARGES REVENUE	2,148,499	0	2,148,499	0
	IF - INTERFUND TRANSFERS	110,068,845	30,025,526	110,068,845	0
REV Total		148,882,027	32,324,194	148,795,745	(86,282)

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TECHNOLOGY FUND

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projection	Variance
EXP	DE - CONTRACTUAL SERVICES	1,869,600	410,179	1,869,600	0
EXP Total		1,869,600	410,179	1,869,600	0
REV	BE - INVEST INCOME	9,073	1,139	9,073	0
	AA - FUND BALANCE	1,860,527	0	1,860,527	0
REV Total		1,869,600	1,139	1,869,600	0

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AC - DEPARTMENT OF INVESTIGATIONS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	DD - GENERAL EXPENSES	500	500	500	0
	DE - CONTRACTUAL SERVICES	5,000	0	5,000	0
EXP Total		5,500	500	5,500	0

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AR - ASSESSMENT REVIEW COMMISSION

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,226,736	728,934	2,163,660	63,076
	DD - GENERAL EXPENSES	35,033	20,592	35,033	0
	DE - CONTRACTUAL SERVICES	12,500	12,250	12,500	0
EXP Total		2,274,269	761,776	2,211,193	63,076

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AS - ASSESSMENT DEPARTMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,441,592	3,043,448	9,182,810	258,782
	DD - GENERAL EXPENSES	253,900	242,486	253,900	0
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
EXP Total		9,734,492	3,285,934	9,475,710	258,782
REV	BH - DEPT REVENUES	3,365,000	928,698	3,365,000	0
REV Total		3,365,000	928,698	3,365,000	0

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AT - COUNTY ATTORNEY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,995,875	2,611,299	7,647,824	348,051
	BB - EQUIPMENT	15,000	0	15,000	0
	DD - GENERAL EXPENSES	600,000	155,272	600,000	0
	DE - CONTRACTUAL SERVICES	5,350,000	1,720,844	5,350,000	0
EXP Total		13,960,875	4,487,415	13,612,824	348,051
REV	BD - FINES & FORFEITS	1,080,000	164,596	1,080,000	0
	BF - RENTS & RECOVERIES	1,235,000	155,396	1,235,000	0
	BH - DEPT REVENUES	130,000	55,667	130,000	0
	BJ - INTERDEPT REVENUES	502,269	0	502,269	0
	BW - INTERFUND CHARGES REVENUE	50,000	0	50,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	300,000	0	300,000	0
REV Total		3,297,269	375,659	3,297,269	0

FISCAL 2015 MONTHLY FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

EXP/REV	Cc	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	10	AA - SALARIES, WAGES & FEES	4,968,928	1,029,363	4,901,695	67,233
		AB - FRINGE BENEFITS	25,232,436	(5,028,301)	25,609,149	(376,713)
		AC - WORKERS COMPENSATION	8,688,986	1,477,065	8,688,986	0
		BB - EQUIPMENT	5,000	0	5,000	0
		DD - GENERAL EXPENSES	114,105	67,313	114,105	0
		DE - CONTRACTUAL SERVICES	2,909,566	61,005	2,909,566	0
		GA - LOCAL GOVT ASST PROGRAM	68,501,853	(9,058,942)	66,737,410	1,764,443
		HC - NHC ASSN EXP	13,000,000	0	0	13,000,000
		HD - DEBT SERVICE CHARGEBACKS	315,299,990	0	315,299,990	0
		HF - INTER DEPARTMENTAL CHARGES	3,255,676	82,701	3,255,676	0
		HH - INTERFUND CHARGES	27,914,544	2,998,086	27,914,544	0
		JA - CONTINGENCIES RESERVE	0	(3,177,418)	0	0
		NA - NCIFA EXPENDITURES	1,900,000	0	1,900,000	0
		OO - OTHER EXPENSE	53,104,038	8,418,810	53,103,166	872
		10 Total	524,895,122	(3,130,318)	510,439,287	14,455,835
	30	AA - SALARIES, WAGES & FEES	(1,139,497)	0	(750,000)	(389,497)
		30 Total	(1,139,497)	0	(750,000)	(389,497)
EXP Total			523,755,625	(3,130,318)	509,689,287	14,066,338
REV	10	AA - FUND BALANCE	10,000,000	0	10,000,000	0
		BD - FINES & FORFEITS	1,190,000	224,477	1,190,000	0
		BF - RENTS & RECOVERIES	3,714,828	798,938	3,714,828	0
		BG - REVENUE OFFSET TO EXPENSE	10,812,000	4,092,609	10,812,000	0
		BH - DEPT REVENUES	620,000	0	620,000	0
		BJ - INTERDEPT REVENUES	48,213,690	0	48,213,690	0
		BO - PAYMENT IN LIEW OF TAXES	11,663,465	7,797,359	11,663,465	0
		BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	18,000,000	0	18,000,000	0
		BS - OTB PROFITS	9,000,000	0	0	(9,000,000)
		BW - INTERFUND CHARGES REVENUE	52,660,252	0	52,660,252	0
		FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	92,400	75,150	92,400	0
		SA - STATE AID REIMBURSEMENT OF EXPENSES	232,200	189,290	232,200	0
		TA - SALES TAX COUNTYWIDE	1,056,147,928	165,327,662	1,028,504,814	(27,643,114)
		TB - PART COUNTY SALES TAX	90,048,482	13,184,411	87,691,596	(2,356,886)
		TL - PROPERTY TAX	106,380,782	(135,814)	106,443,063	62,281
		TO - OTB 5% TAX	2,557,667	305,234	2,557,667	0
		10 Total	1,421,333,694	191,859,316	1,382,395,975	(38,937,719)
REV Total			1,421,333,694	191,859,316	1,382,395,975	(38,937,719)

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CA - OFFICE OF CONSUMER AFFAIRS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,703,556	582,794	1,700,889	2,667
	BB - EQUIPMENT	2,400	1,320	2,400	0
	DD - GENERAL EXPENSES	15,400	10,172	15,400	0
EXP Total		1,721,356	594,286	1,718,689	2,667
REV	BC - PERMITS & LICENSES	5,145,000	1,831,895	5,145,000	0
	BD - FINES & FORFEITS	600,000	91,272	600,000	0
	BH - DEPT REVENUES	200	153	200	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	(158)	45,000	0
REV Total		5,790,200	1,923,162	5,790,200	0

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CC - NC SHERIFF/CORRECTIONAL CENTER

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	118,881,328	35,522,457	117,580,148	1,301,180
	AC - WORKERS COMPENSATION	5,905,420	1,915,138	5,905,420	0
	BB - EQUIPMENT	52,000	5,474	52,000	0
	DD - GENERAL EXPENSES	3,400,730	1,159,841	3,400,730	0
	DE - CONTRACTUAL SERVICES	16,560,645	14,465,720	16,560,645	0
	DF - UTILITY COSTS	2,833,883	(450,896)	2,833,883	0
EXP Total		147,634,006	52,617,734	146,332,826	1,301,180
REV	BD - FINES & FORFEITS	13,000	6,437	13,000	0
	BF - RENTS & RECOVERIES	0	19,897	19,897	19,897
	BG - REVENUE OFFSET TO EXPENSE	300,000	75,000	300,000	0
	BH - DEPT REVENUES	2,450,000	750,812	2,450,000	0
	BJ - INTERDEPT REVENUES	150,000	3,584	150,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,909,000	574,860	4,909,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	55,000	8,715	55,000	0
REV Total		7,877,000	1,439,305	7,896,897	19,897

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CE - COUNTY EXECUTIVE

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,908,129	630,254	1,908,129	0
	DD - GENERAL EXPENSES	80,000	42,558	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
EXP Total		2,213,129	897,812	2,213,129	0

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CF - OFFICE OF CONSTITUENT AFFAIRS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,281,479	721,448	1,993,169	288,310
	DD - GENERAL EXPENSES	1,542,100	873,383	1,542,100	0
EXP Total		3,823,579	1,594,831	3,535,269	288,310
REV	BJ - INTERDEPT REVENUES	939,604	117,457	939,604	0
REV Total		939,604	117,457	939,604	0

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CL - COUNTY CLERK

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,652,866	1,659,720	5,419,997	232,869
	BB - EQUIPMENT	50,000	3,587	50,000	0
	DD - GENERAL EXPENSES	305,000	60,836	305,000	0
	DE - CONTRACTUAL SERVICES	505,000	137,835	505,000	0
EXP Total		6,512,866	1,861,978	6,279,997	232,869
REV	BD - FINES & FORFEITS	100,000	16,944	100,000	0
	BF - RENTS & RECOVERIES	0	1,313	1,313	1,313
	BH - DEPT REVENUES	31,528,000	6,819,343	31,528,000	0
REV Total		31,628,000	6,837,600	31,629,313	1,313

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CO - COUNTY COMPTROLLER

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,399,027	2,333,230	6,695,267	703,760
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	137,500	19,513	137,500	0
	DE - CONTRACTUAL SERVICES	790,300	121,850	790,300	0
EXP Total		8,331,827	2,474,593	7,628,067	703,760
REV	BF - RENTS & RECOVERIES	250,000	14	250,014	14
	BH - DEPT REVENUES	16,300	4,984	16,300	0
REV Total		266,300	4,998	266,314	14

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CS - CIVIL SERVICE

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,857,725	1,547,902	4,844,923	12,802
	DD - GENERAL EXPENSES	336,335	132,276	336,335	0
	HH - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		5,204,060	1,680,178	5,191,258	12,802
REV	BF - RENTS & RECOVERIES	138,000	15,688	138,000	0
	BH - DEPT REVENUES	335,000	118,933	348,400	13,400
REV Total		473,000	134,621	486,400	13,400

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CT - COURTS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AB - FRINGE BENEFITS	1,518,003	346,306	1,590,219	(72,216)
EXP Total		1,518,003	346,306	1,590,219	(72,216)
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,487,033	0	1,487,033	0
REV Total		1,487,033	0	1,487,033	0

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DA - DISTRICT ATTORNEY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	32,135,883	11,025,987	32,026,166	109,717
	BB - EQUIPMENT	75,500	0	75,500	0
	DD - GENERAL EXPENSES	1,013,300	403,191	1,013,300	0
	DE - CONTRACTUAL SERVICES	1,407,679	362,686	1,407,679	0
EXP Total		34,632,362	11,791,864	34,522,645	109,717
REV	BD - FINES & FORFEITS	0	47,781	50,000	50,000
	BH - DEPT REVENUES	12,000	483	12,000	0
	BJ - INTERDEPT REVENUES	270,033	0	270,033	0
	BW - INTERFUND CHARGES REVENUE	250,000	0	250,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	30,600	0	30,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	69,100	0	69,100	0
REV Total		631,733	48,264	681,733	50,000

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EL - BOARD OF ELECTIONS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,866,695	4,229,931	14,866,695	0
	BB - EQUIPMENT	112,500	42,721	112,500	0
	DD - GENERAL EXPENSES	2,371,403	149,310	2,371,403	0
	DE - CONTRACTUAL SERVICES	606,600	320,000	606,600	0
EXP Total		17,957,198	4,741,962	17,957,198	0
REV	BF - RENTS & RECOVERIES	120,000	38,100	120,000	0
	BH - DEPT REVENUES	35,000	18,387	35,000	0
REV Total		155,000	56,487	155,000	0

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EM - EMERGENCY MANAGEMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,036,253	325,555	941,525	94,728
	DD - GENERAL EXPENSES	11,200	1,923	11,200	0
	HH - INTERFUND CHARGES	700,000	0	700,000	0
EXP Total		1,747,453	327,478	1,652,725	94,728
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	726,080	(485,071)	726,080	0
REV Total		726,080	(485,071)	726,080	0

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FB - FRINGE BENEFIT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AB - FRINGE BENEFITS	213,408,489	102,513,394	210,707,404	2,701,085
EXP Total		213,408,489	102,513,394	210,707,404	2,701,085

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HE - HEALTH DEPARTMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,760,236	4,925,204	14,470,912	289,324
	BB - EQUIPMENT	53,000	3,628	53,000	0
	DD - GENERAL EXPENSES	1,331,050	219,220	1,331,050	0
	DE - CONTRACTUAL SERVICES	392,330	15,200	392,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	0	5,000,000	0
	HF - INTER DEPARTMENTAL CHARGES	6,620,845	79,532	6,620,845	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	87,312,398	135,000,000	0
EXP Total		163,157,461	92,555,182	162,868,137	289,324
REV	BC - PERMITS & LICENSES	5,480,087	1,914,669	5,480,087	0
	BD - FINES & FORFEITS	250,000	21,148	250,000	0
	BF - RENTS & RECOVERIES	470,000	217,407	8,043,000	7,573,000
	BH - DEPT REVENUES	1,413,700	1,985,372	1,413,700	0
	BW - INTERFUND CHARGES REVENUE	57,100	2,788	57,100	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	72,765,000	9,426,654	72,765,000	0
REV Total		80,435,887	13,568,038	88,008,887	7,573,000

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HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	819,500	326,769	975,862	(156,362)
	DD - GENERAL EXPENSES	2,000	2	2,000	0
	HF - INTER DEPARTMENTAL CHARGES	156,433	6,984	156,433	0
EXP Total		977,933	333,755	1,134,295	(156,362)
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	370,750	0	370,750	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	111,225	0	111,225	0
REV Total		481,975	0	481,975	0

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HR - COMMISSION ON HUMAN RIGHTS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	577,668	171,477	486,174	91,494
	DD - GENERAL EXPENSES	5,450	3,700	5,450	0
	DE - CONTRACTUAL SERVICES	10,000	0	10,000	0
EXP Total		593,118	175,177	501,624	91,494

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HS - DEPARTMENT OF HUMAN SERVICES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,157,263	2,066,340	4,828,575	328,688
	BB - EQUIPMENT	30,000	0	30,000	0
	DD - GENERAL EXPENSES	1,069,864	45,016	1,069,864	0
	DE - CONTRACTUAL SERVICES	26,552,331	11,264,372	26,552,331	0
	HF - INTER DEPARTMENTAL CHARGES	3,774,107	(105,656)	3,774,107	0
EXP Total		36,583,565	13,270,072	36,254,877	328,688
REV	BD - FINES & FORFEITS	40,000	7,528	40,000	0
	BF - RENTS & RECOVERIES	0	30,158	30,158	30,158
	BH - DEPT REVENUES	0	15	15	15
	BJ - INTERDEPT REVENUES	100,000	0	100,000	0
	BW - INTERFUND CHARGES REVENUE	125,000	0	125,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,577,024	(1,219,111)	5,577,024	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,614,824	(1,448,572)	10,614,824	0
REV Total		16,456,848	(2,629,982)	16,487,021	30,173

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IT - INFORMATION TECHNOLOGY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,175,062	3,171,538	7,586,103	(411,041)
	DD - GENERAL EXPENSES	336,200	138,846	336,200	0
	DE - CONTRACTUAL SERVICES	8,647,849	1,835,075	8,647,849	0
	DF - UTILITY COSTS	3,900,000	772,881	3,900,000	0
EXP Total		20,059,111	5,918,340	20,470,152	(411,041)
REV	BH - DEPT REVENUES	0	48,330	48,330	48,330
	BJ - INTERDEPT REVENUES	6,834,964	295,793	6,834,964	0
	BW - INTERFUND CHARGES REVENUE	488,511	4,076	488,511	0
REV Total		7,323,475	348,199	7,371,805	48,330

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LE - COUNTY LEGISLATURE

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,304,544	1,877,756	5,718,874	585,670
	BB - EQUIPMENT	54,503	43,421	54,503	0
	DD - GENERAL EXPENSES	1,688,631	1,395,331	1,688,631	0
	DE - CONTRACTUAL SERVICES	1,044,700	805,000	1,044,700	0
EXP Total		9,092,378	4,121,508	8,506,708	585,670

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LR - OFFICE OF LABOR RELATIONS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	403,858	122,750	389,358	14,500
	DD - GENERAL EXPENSES	5,100	2,000	5,100	0
	DE - CONTRACTUAL SERVICES	400,000	242,050	400,000	0
EXP Total		808,958	366,800	794,458	14,500

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MA - OFFICE OF MINORITY AFFAIRS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	520,160	158,590	477,544	42,616
	DD - GENERAL EXPENSES	24,970	4,000	24,970	0
	DE - CONTRACTUAL SERVICES	31,000	0	31,000	0
EXP Total		576,130	162,590	533,514	42,616

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ME - MEDICAL EXAMINER

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,289,637	2,312,666	6,866,370	423,267
	BB - EQUIPMENT	46,700	799	46,700	0
	DD - GENERAL EXPENSES	707,495	301,185	707,495	0
	DE - CONTRACTUAL SERVICES	100,199	28,837	100,199	0
EXP Total		8,144,031	2,643,487	7,720,764	423,267
REV	BF - RENTS & RECOVERIES	0	20,136	20,136	20,136
	BH - DEPT REVENUES	25,000	5,989	25,000	0
REV Total		25,000	26,125	45,136	20,136

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PA - PUBLIC ADMINISTRATOR

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	475,249	158,945	475,249	0
	DD - GENERAL EXPENSES	9,250	1,487	9,250	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
EXP Total		491,799	160,432	491,799	0
REV	BH - DEPT REVENUES	500,000	98,591	500,000	0
REV Total		500,000	98,591	500,000	0

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PB - PROBATION

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,226,241	5,526,901	16,417,932	808,309
	BB - EQUIPMENT	30,900	(7,186)	30,900	0
	DD - GENERAL EXPENSES	290,700	77,261	290,700	0
	DE - CONTRACTUAL SERVICES	503,325	315,721	503,325	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER DEPARTMENTAL CHARGES	1,124,541	66,324	1,124,541	0
EXP Total		19,176,207	5,979,021	18,367,898	808,309
REV	BH - DEPT REVENUES	1,674,000	549,588	1,674,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	16,000	55,323	16,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	5,207,877	979,717	5,207,877	0
REV Total		6,897,877	1,584,628	6,897,877	0

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PE - DEPARTMENT OF HUMAN RESOURCES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	863,328	289,926	858,038	5,290
	DD - GENERAL EXPENSES	18,600	5,572	18,600	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		894,428	295,498	889,138	5,290

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PK - PARKS, RECREATION AND MUSEUMS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,536,686	5,021,452	21,385,665	(4,848,979)
	BB - EQUIPMENT	558,500	152,177	558,500	0
	DD - GENERAL EXPENSES	1,871,250	992,950	1,871,250	0
	DE - CONTRACTUAL SERVICES	7,563,100	1,985,952	7,563,100	0
	HH - INTERFUND CHARGES	148,499	0	148,499	0
EXP Total		26,678,035	8,152,531	31,527,014	(4,848,979)
REV	BF - RENTS & RECOVERIES	1,616,800	414,053	1,636,482	19,682
	BH - DEPT REVENUES	21,137,320	4,305,336	20,279,176	(858,144)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	12,690	12,690	12,690
	TX - SPECIAL TAXES	3,325,000	551,570	3,325,000	0
REV Total		26,079,120	5,283,649	25,253,348	(825,772)

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PR - SHARED SERVICES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	948,209	314,384	846,556	101,653
	DD - GENERAL EXPENSES	18,950	6,696	18,950	0
	DE - CONTRACTUAL SERVICES	37,100	1,495	37,100	0
EXP Total		1,004,259	322,575	902,606	101,653
REV	BF - RENTS & RECOVERIES	200,000	22,005	200,000	0
	BH - DEPT REVENUES	528,500	40,950	528,500	0
REV Total		728,500	62,955	728,500	0

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PW - PUBLIC WORKS DEPARTMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	31,173,048	12,364,603	30,551,506	621,542
	AC - WORKERS COMPENSATION	1,593,444	577,577	1,593,444	0
	BB - EQUIPMENT	109,763	0	109,763	0
	DD - GENERAL EXPENSES	6,867,531	4,529,768	7,867,531	(1,000,000)
	DE - CONTRACTUAL SERVICES	132,151,546	113,807,114	133,135,891	(984,345)
	DF - UTILITY COSTS	30,251,793	15,963,191	29,751,793	500,000
	HF - INTER DEPARTMENTAL CHARGES	12,626,675	0	12,626,675	0
	HH - INTERFUND CHARGES	2,000,000	0	2,000,000	0
	MM - MASS TRANSPORTATION	43,371,263	901,758	43,371,263	0
	OO - OTHER EXPENSE	14,169,246	9,382,774	14,169,246	0
EXP Total		274,314,309	157,526,785	275,177,112	(862,803)
REV	BC - PERMITS & LICENSES	621,400	176,148	621,400	0
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	9,521,589	5,556,767	12,858,589	3,337,000
	BG - REVENUE OFFSET TO EXPENSE	300,000	70,137	300,000	0
	BH - DEPT REVENUES	53,432,704	655,709	53,496,867	64,163
	BJ - INTERDEPT REVENUES	19,947,925	(287,008)	19,947,925	0
	BW - INTERFUND CHARGES REVENUE	7,042,183	0	7,042,183	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	6,367,595	0	6,367,595	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	63,659,000	240,729	63,659,000	0
REV Total		160,902,396	6,412,482	164,303,559	3,401,163

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RE - OFFICE OF REAL ESTATE SERVICES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
REV	BF - RENTS & RECOVERIES	0	500,571	0	0
REV Total		0	500,571	0	0

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RM - RECORDS MANAGEMENT

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	888,915	246,048	887,341	1,574
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	27,479	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	12,299	125,000	0
EXP Total		1,179,415	285,826	1,177,841	1,574

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SA - COORD AGENCY FOR SPANISH AMERICANS

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	264,731	86,313	255,434	9,297
	DD - GENERAL EXPENSES	3,442	2,508	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		280,673	88,821	271,376	9,297
REV	BH - DEPT REVENUES	18,615	10,123	30,540	11,925
REV Total		18,615	10,123	30,540	11,925

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SS - SOCIAL SERVICES

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	45,865,399	14,958,281	44,462,121	1,403,278
	BB - EQUIPMENT	24,000	2,657	24,000	0
	DD - GENERAL EXPENSES	768,150	332,164	768,150	0
	DE - CONTRACTUAL SERVICES	7,944,143	3,402,717	8,094,143	(150,000)
	HF - INTER DEPARTMENTAL CHARGES	18,057,551	62,420	18,057,551	0
	SS - RECIPIENT GRANTS	60,550,000	19,009,561	61,050,000	(500,000)
	TT - PURCHASED SERVICES	68,402,576	37,428,979	68,402,576	0
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	23,397,049	52,755,000	0
	XX - MEDICAID	252,255,731	78,568,754	236,240,624	16,015,107
EXP Total		506,622,550	177,162,582	489,854,165	16,768,385
REV	BF - RENTS & RECOVERIES	1,900,000	0	1,000,000	(900,000)
	BH - DEPT REVENUES	14,988,920	3,109,773	14,988,920	0
	BJ - INTERDEPT REVENUES	203,771	0	203,771	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	111,743,088	31,102,765	112,770,933	1,027,845
	SA - STATE AID REIMBURSEMENT OF EXPENSES	54,916,614	12,627,720	54,617,148	(299,466)
REV Total		183,752,393	46,840,258	183,580,772	(171,621)

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TR - COUNTY TREASURER

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,145,051	678,656	2,007,964	137,087
	BB - EQUIPMENT	8,800	0	8,800	0
	DD - GENERAL EXPENSES	393,300	234,817	393,300	0
	DE - CONTRACTUAL SERVICES	257,000	56,873	257,000	0
	OO - OTHER EXPENSE	100,000,000	337,117	100,000,000	0
EXP Total		102,804,151	1,307,463	102,667,064	137,087
REV	BA - INT PENALTY ON TAX	29,100,000	16,845,895	29,100,000	0
	BD - FINES & FORFEITS	17,000	7,754	17,000	0
	BE - INVEST INCOME	1,830,000	287,013	1,830,000	0
	BF - RENTS & RECOVERIES	20,000	24,456	20,000	0
	BH - DEPT REVENUES	625,000	148,280	625,000	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	100,000,000	0	100,000,000	0
	TX - SPECIAL TAXES	2,998,000	1,032,570	2,998,000	0
REV Total		134,590,000	18,345,968	134,590,000	0

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TV - TRAFFIC & PARKING VIOLATIONS AGENCY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,318,830	1,066,913	3,441,680	877,150
	BB - EQUIPMENT	9,100	4,197	9,100	0
	DD - GENERAL EXPENSES	231,450	83,940	231,450	0
	DE - CONTRACTUAL SERVICES	22,007,370	(1,721,163)	12,446,570	9,560,800
EXP Total		26,566,750	(566,113)	16,128,800	10,437,950
REV	BD - FINES & FORFEITS	98,698,400	12,374,077	58,442,400	(40,256,000)
	BF - RENTS & RECOVERIES	35,000	14,195	35,000	0
REV Total		98,733,400	12,388,272	58,477,400	(40,256,000)

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VS - VETERANS SERVICES AGENCY

EXP/REV	OBJECT	2015 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	471,048	135,623	438,290	32,758
	DD - GENERAL EXPENSES	16,200	4,251	16,200	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
EXP Total		487,948	139,874	455,190	32,758
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,899	59,703	59,703	26,804
REV Total		32,899	59,703	59,703	26,804

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2015 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

Fund	Department	2015 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FC - FIRE COMMISSION	271,603	230,436	271,603	0
FCF Total		271,603	230,436	271,603	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	9,791	27,579	27,579	(17,788)
	AS - ASSESSMENT DEPARTMENT	19,900	21,905	21,905	(2,005)
	AT - COUNTY ATTORNEY	80,584	208,676	208,676	(128,092)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,039,530	(62,717)	2,039,530	0
	CA - OFFICE OF CONSUMER AFFAIRS	20,326	21,037	21,037	(711)
	CC - NC SHERIFF/CORRECTIONAL CENTER	2,648,743	2,486,448	2,648,743	0
	CE - COUNTY EXECUTIVE	221,967	38,764	71,122	150,845
	CF - OFFICE OF CONSTITUENT AFFAIRS	17,690	25,643	25,643	(7,953)
	CL - COUNTY CLERK	38,000	18,091	38,000	0
	CO - COUNTY COMPTROLLER	153,386	330,040	330,040	(176,654)
	CS - CIVIL SERVICE	34,190	34,188	34,190	0
	DA - DISTRICT ATTORNEY	847,481	543,536	847,481	0
	EL - BOARD OF ELECTIONS	42,000	109,450	111,450	(69,450)
	EM - EMERGENCY MANAGEMENT	10,368	13,484	13,484	(3,116)
	HE - HEALTH DEPARTMENT	370,987	266,558	372,604	(1,617)
	HS - DEPARTMENT OF HUMAN SERVICES	226,380	300,792	300,792	(74,412)
	IT - INFORMATION TECHNOLOGY	223,534	233,880	233,880	(10,346)
	LE - COUNTY LEGISLATURE	127,478	102,295	130,252	(2,774)
	LR - OFFICE OF LABOR RELATIONS	6,491	9,013	9,013	(2,522)
	MA - OFFICE OF MINORITY AFFAIRS	0	9,543	9,543	(9,543)
	ME - MEDICAL EXAMINER	43,661	82,511	82,511	(38,850)
	PB - PROBATION	486,531	518,737	518,737	(32,206)
	PE - DEPARTMENT OF HUMAN RESOURCES	0	35,822	35,822	(35,822)
	PK - PARKS, RECREATION AND MUSEUMS	40,097	44,015	51,448	(11,351)
	PR - SHARED SERVICES	56,988	100,054	100,054	(43,066)
	PW - PUBLIC WORKS DEPARTMENT	837,951	468,199	837,951	0
	RM - RECORDS MANAGEMENT	5,000	0	5,000	0
	SS - SOCIAL SERVICES	231,204	351,657	357,556	(126,352)
	TR - COUNTY TREASURER	8,800	23,902	23,902	(15,102)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	15,557	12,291	12,291	3,266
	VS - VETERANS SERVICES AGENCY	1,786	2,296	2,296	(510)
GEN Total		8,866,401	6,377,689	9,522,532	(656,131)
PDD	PD - POLICE DEPARTMENT	10,024,064	8,805,802	10,024,064	0
PDD Total		10,024,064	8,805,802	10,024,064	0
PDH	PD - POLICE DEPARTMENT	15,000,000	6,706,290	15,000,000	0
PDH Total		15,000,000	6,706,290	15,000,000	0
Grand Total		34,162,068	22,120,217	34,818,199	(656,131)

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2015 AA - SALARY, WAGES & FEES -OVERTIME

Fund	Department	2015 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FC - FIRE COMMISSION	2,117,502	440,808	2,117,502	0
FCF Total		2,117,502	440,808	2,117,502	0
GEN	AR - ASSESSMENT REVIEW COMMISSION	72	0	72	0
	CA - OFFICE OF CONSUMER AFFAIRS	62,600	24,101	62,600	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	17,400,000	1,913,485	17,400,000	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	75,000	39,344	75,000	0
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	21,695	42,700	(30,000)
	CS - CIVIL SERVICE	20,900	2,947	20,900	0
	DA - DISTRICT ATTORNEY	1,025,722	288,382	1,325,722	(300,000)
	EL - BOARD OF ELECTIONS	34,500	1,664	34,500	0
	EM - EMERGENCY MANAGEMENT	12,900	22,139	12,900	0
	HE - HEALTH DEPARTMENT	275,800	47,317	275,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	700	0	700	0
	IT - INFORMATION TECHNOLOGY	240,460	207,860	240,460	0
	ME - MEDICAL EXAMINER	58,518	55,482	73,453	(14,935)
	PA - PUBLIC ADMINISTRATOR	3,900	58	3,900	0
	PB - PROBATION	300,000	95,206	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	404,900	69,727	474,743	(69,843)
	PW - PUBLIC WORKS DEPARTMENT	3,500,000	2,124,600	3,500,000	0
	RM - RECORDS MANAGEMENT	10,000	0	10,000	0
	SS - SOCIAL SERVICES	1,206,625	416,943	1,316,625	(110,000)
	TR - COUNTY TREASURER	21,000	6,912	21,000	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	420,000	1,544	100,000	320,000
GEN Total		25,151,297	5,339,406	25,356,075	(204,778)
PDD	PD - POLICE DEPARTMENT	28,000,000	5,387,587	32,000,000	(4,000,000)
PDD Total		28,000,000	5,387,587	32,000,000	(4,000,000)
PDH	PD - POLICE DEPARTMENT	24,000,000	7,351,491	28,000,000	(4,000,000)
PDH Total		24,000,000	7,351,491	28,000,000	(4,000,000)
Grand Total		79,268,799	18,519,292	87,473,577	(8,204,778)

FISCAL 2015 MONTHLY FINANCIAL REPORT



2015 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

Fund	Department	2015 Adopted Budget	Current Obligation	April Projections	Variance
PDD	FB - FRINGE BENEFIT	41,554,566	41,554,351	41,554,351	215
PDD Total		41,554,566	41,554,351	41,554,351	215
PDH	FB - FRINGE BENEFIT	33,634,412	33,634,182	33,634,182	230
PDH Total		33,634,412	33,634,182	33,634,182	230
Grand Total		75,188,978	75,188,533	75,188,533	445

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 of prior year deferrals.

FISCAL 2015 MONTHLY FINANCIAL REPORT



2015 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

Fund	Department	2015 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,348,473	1,384,931	1,384,931	(36,458)
FCF Total		1,348,473	1,384,931	1,384,931	(36,458)
GEN	FB - FRINGE BENEFIT	49,380,016	51,367,400	51,367,400	(1,987,384)
GEN Total		49,380,016	51,367,400	51,367,400	(1,987,384)
PDD	FB - FRINGE BENEFIT	1,636,696	1,680,947	1,680,947	(44,251)
PDD Total		1,636,696	1,680,947	1,680,947	(44,251)
PDH	FB - FRINGE BENEFIT	8,095,454	8,314,046	8,314,046	(218,592)
PDH Total		8,095,454	8,314,046	8,314,046	(218,592)
Grand Total		60,460,639	62,747,324	62,747,324	(2,286,685)

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 of prior year deferrals.

The Current Obligation in the General Fund is overstated due to a misallocation which will be adjusted in the subsequent month.

FISCAL 2015 MONTHLY FINANCIAL REPORT



2015 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

Fund	Department	2015 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,737,394	542,521	1,737,394	0
FCF Total		1,737,394	542,521	1,737,394	0
GEN	CT - COURTS	38,448	8,040	38,448	0
	FB - FRINGE BENEFIT	74,233,355	22,851,616	74,233,355	0
GEN Total		74,271,803	22,859,656	74,271,803	0
PDD	FB - FRINGE BENEFIT	29,396,509	10,176,752	29,396,509	0
PDD Total		29,396,509	10,176,752	29,396,509	0
PDH	FB - FRINGE BENEFIT	32,416,328	9,472,270	32,416,328	0
PDH Total		32,416,328	9,472,270	32,416,328	0
Grand Total		137,822,034	43,051,199	137,822,034	0

FISCAL 2015 MONTHLY FINANCIAL REPORT



2015 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

Fund	Department	2015 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,055,319	335,001	979,692	75,627
FCF Total		1,055,319	335,001	979,692	75,627
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	19,737,281	(6,397,612)	19,737,281	0
	CT - COURTS	1,199,206	337,627	1,199,206	0
	FB - FRINGE BENEFIT	51,046,711	15,979,842	46,172,655	4,874,056
GEN Total		71,983,198	9,919,857	67,109,142	4,874,056
PDD	FB - FRINGE BENEFIT	25,991,831	8,409,408	24,844,897	1,146,934
PDD Total		25,991,831	8,409,408	24,844,897	1,146,934
PDH	FB - FRINGE BENEFIT	38,563,140	11,839,672	34,783,220	3,779,920
PDH Total		38,563,140	11,839,672	34,783,220	3,779,920
Grand Total		137,593,488	30,503,938	127,716,951	9,876,537

FISCAL 2015 MONTHLY FINANCIAL REPORT



2015 - OTHER EXPENSE

Fund	Department	Subject	2015 Adopted Budget	Current Obligation	April Projections	Variance		
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	4,224,000	629,209	4,224,000	0		
		88989 - NIFA SET-ASIDES	189,330,277	0	189,330,277	0		
	DS - DEBT SERVICE Total			193,554,277	629,209	193,554,277	0	
DSV Total			193,554,277	629,209	193,554,277	0		
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	65,000	64,128	64,128	872		
		66966 - LEGAL AID SOC OF NC	6,360,976	6,360,976	6,360,976	0		
		67967 - BAR ASSN NC PUB DFDR	7,282,186	2,047,442	7,282,186	0		
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0		
		70970 - NON FIT RESIDENT TUITION	4,598,000	(944,284)	4,598,000	0		
		7097F - FIT RESIDENT TUITION	4,114,000	86,478	4,114,000	0		
		87985 - OTHER PAYMENTS	0	(71,867)	0	0		
		87987 - OTHER SUITS & DAMAGES	20,200,000	109,763	20,200,000	0		
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	0	0	0		
		8798B - ATTORNEY FEES	0	0	0	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	419,306	0	0		
		93993 - INSURANCE ON BLDGS	346,868	346,868	346,868	0		
		97998 - CONTINGENCY RESERVE	10,000,000	0	10,000,000	0		
		BU - OFFICE OF MANAGEMENT AND BUDGET Total			53,104,038	8,418,810	53,103,166	872
		MH - MENTAL HEALTH	54753 - ITINERANT SERVICES	0	0	0	0	
		MH - MENTAL HEALTH Total			0	0	0	0
		PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0	
			80981 - COLISEUM REPAIR EXPENSES	100,000	0	100,000	0	
			94994 - RENT	13,994,246	9,382,774	13,994,246	0	
		PW - PUBLIC WORKS DEPARTMENT Total			14,169,246	9,382,774	14,169,246	0
		RE - OFFICE OF REAL ESTATE SERVICES	94994 - RENT	0	0	0	0	
RE - OFFICE OF REAL ESTATE SERVICES Total			0	0	0	0		
TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	100,000,000	332,490	100,000,000	0			
	8798A - OTHER SUITS & DAMAGES-INTEREST	0	4,627	0	0			
TR - COUNTY TREASURER Total			100,000,000	337,117	100,000,000	0		
GEN Total			167,273,284	18,138,701	167,272,412	872		
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	0	0	0		
		87987 - OTHER SUITS & DAMAGES	750,000	54,403	750,000	0		
		8798B - ATTORNEY FEES	0	11,485	0	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	490,500	0	0		
		97998 - CONTINGENCY RESERVE	5,000,000	0	5,000,000	0		
PD - POLICE DEPARTMENT Total			5,750,000	556,388	5,750,000	0		
PDD Total			5,750,000	556,388	5,750,000	0		
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	40,593	250,000	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	0	0	0		
PD - POLICE DEPARTMENT Total			250,000	40,593	250,000	0		
PDH Total			250,000	40,593	250,000	0		
Grand Total			366,827,561	19,364,891	366,826,689	872		

KEY PERFORMANCE INDICATORS

FISCAL 2015 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2015 Budget	On Board 12/31/2014	On Board 3/31/2015	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 4/30/2015	Variance 4/30/2015 vs. 3/31/2015	Variance 4/30/2015 vs. 2015 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	30	29	28	-	-	-	-	28	-	(2)	-
AS - ASSESSMENT DEPARTMENT	148	147	147	-	(1)	-	-	146	(1)	(2)	-
AT - COUNTY ATTORNEY	98	92	93	-	(1)	-	-	92	(1)	(6)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	24	26	-	-	-	-	26	-	1	-
BU - CONTROL CENTER 30	(30)	-	-	-	-	-	-	-	-	30	-
CA - OFFICE OF CONSUMER AFFAIRS	25	25	25	-	-	-	-	25	-	-	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,072	1,058	1,053	-	(3)	-	(1)	1,049	(4)	(23)	-
CE - COUNTY EXECUTIVE	18	16	16	-	-	-	-	16	-	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	38	36	35	-	-	-	-	35	-	(3)	-
CL - COUNTY CLERK	84	80	79	1	(2)	-	-	78	(1)	(6)	-
CO - COUNTY COMPTROLLER	86	76	72	-	(2)	-	-	70	(2)	(16)	-
CS - CIVIL SERVICE	51	50	51	1	-	-	-	52	1	1	-
DA - DISTRICT ATTORNEY	373	373	369	-	(2)	1	(1)	367	(2)	(6)	-
EL - BOARD OF ELECTIONS	169	164	163	-	(2)	-	-	161	(2)	(8)	-
FC - FIRE COMMISSION	93	89	90	1	-	1	-	92	2	(1)	-
EM - EMERGENCY MANAGEMENT	11	10	10	-	-	-	-	10	-	(1)	-
HE - HEALTH DEPARTMENT	170	172	166	2	-	-	-	168	2	(2)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	14	15	17	-	(1)	-	-	16	(1)	2	-
HR - COMMISSION ON HUMAN RIGHTS	8	7	7	-	-	-	-	7	-	(1)	-
HS - DEPARTMENT OF HUMAN SERVICES	70	67	67	-	-	-	-	67	-	(3)	7
IT - INFORMATION TECHNOLOGY	82	80	81	1	(1)	-	-	81	-	(1)	-
LE - COUNTY LEGISLATURE	95	87	83	1	-	-	-	84	1	(11)	-
LR - OFFICE OF LABOR RELATIONS	4	4	4	-	-	-	-	4	-	-	-
MA - OFFICE OF MINORITY AFFAIRS	6	5	6	-	-	-	-	6	-	-	-
ME - MEDICAL EXAMINER	75	68	67	-	-	-	-	67	-	(8)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	190	189	184	1	(1)	-	-	184	-	(6)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	156	148	150	1	(2)	5	-	154	4	(2)	-
PD - POLICE DISTRICT	1,508	1,439	1,441	-	(2)	26	(44)	1,421	(20)	(87)	-
PD - POLICE HEADQUARTERS	1,584	1,537	1,553	-	(12)	32	(14)	1,559	6	(25)	-
PR - SHARED SERVICES	9	10	9	-	-	-	-	9	-	-	-
PW - PUBLIC WORKS DEPARTMENT	401	397	396	3	-	27	(28)	398	2	(3)	-
RM - RECORDS MANAGEMENT	12	12	12	-	-	-	-	12	-	-	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	616	617	612	-	(2)	1	-	611	(1)	(5)	13
TR - COUNTY TREASURER	31	26	26	-	-	-	-	26	-	(5)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	47	47	47	-	-	-	-	47	-	-	-
VS - VETERANS SERVICES AGENCY	7	6	6	1	-	-	-	7	1	-	-
Sub-Total Full Time Employees	7,395	7,221	7,210	13	(34)	93	(88)	7,194	(16)	(201)	-
Contract Employees	41	28	-	-	-	-	-	-	-	-	20
Major Operating Funds Sub-Total	7,436	7,249	7,210	13	(34)	93	(88)	7,194	(16)	(242)	20
Sewer District	273	270	259	-	(2)	4	(5)	256	(3)	(17)	-
Grand Total F/T Employees	7,709	7,519	7,469	13	(36)	97	(93)	7,450	(19)	(259)	20



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
FC	FIRE MARSHAL TRAINEE	1
CL	CASHIER II	1
CS	PRSNL SPCLST I	1
HE	EARLY INTERVENTION SVC CORD I	2
IT	INFORMATION TECH SPECIALIST II	1
LE	LEGISLATIVE ASSISTANT	1
PB	PROBATION ASSISTANT	1
PK	RECTN AIDE	1
PW	AUTOMOTIVE SERVICER	2
	FLEET AUTOMOTIVE MECHANIC	1
VS	VETERANS COUNSELOR I	1
MAJOR FUNDS NEW HIRES		13
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		13



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
AS	RL PROP ASSR I	(1)
AT	CLERK II	(1)
CC	CORRECTION OFFICER	(3)
CL	CLERK II	(1)
	PHOTO MACH OPTR I	(1)
CO	AUDITING ASSISTANT IV	(1)
	FIELD AUDITOR II	(1)
DA	ASST DISTRICT ATTY	(1)
	ATTORNEY'S ASSISTANT II	(1)
EL	ELECTION CLERK	(1)
	SR MACHINE OPERATOR	(1)
HI	HOUSING CASE MANAGER	(1)
IT	INFORMATION TECH SPECIALIST I	(1)
PB	PROBATION ASSISTANT	(1)
PK	MAINT MECHANIC I	(1)
	RECTN LEADER III	(1)
SS	ACCOUNTANT I	(1)
	SOC WELFARE EXMR II	(1)
PD	POLICE OFFICER	(2)
PD	AMBULANCE MED TECH	(4)
	POL SERG-DETECTIVE	(3)
	POLICE AUTOMOTIVE MECHANIC	(1)
	POLICE OFFICER-DET	(2)
	POLICE SERVICE AIDE	(1)
	PUBLIC SAFETY OFFICER II	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(34)
SSW	PLANT MAINT MECH I	(1)
	SWG TRTMNT OPTR TRNE	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(2)
TOTAL TERMINATION/RESIGNATION		(36)

FISCAL 2015 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 3/31/2015	New Hire	Termination / Resignation	Transfer In	Transfer Out	On Board 4/30/2015	Variance 4/30/2015 vs. 3/31/2015
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
HE - HEALTH DEPARTMENT	65	1	-	-	(1)	65	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	53	-	-	3	(3)	53	-
HS - DEPARTMENT OF HUMAN SERVICES	39	-	-	-	-	39	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	9	-	(1)	-	-	8	(1)
SS - SOCIAL SERVICES	146	3	-	1	(1)	149	3
Grant Fund Total	317	4	(1)	4	(5)	319	2



KPI REPORT 2: Appendix A: New Hires

DEPARTMENT	DESCRIPTION	COUNT
HE	PUBLIC HEALTH NUTRITIONIST I	1
SS	SOCIAL WELFARE EXAMINER I BILN	3
TOTAL NEW HIRES		4



KPI REPORT 2: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
PK	RANGE SAFETY OFFICER	(1)
TOTAL TERM/RESIGN		(1)

FISCAL 2015 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union							BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Total Non	Total	CONTRACT EMPLOYEE
	CSEA	DAI	IPBA	PBA	COBA	SOA	On-Board 4/30/2015				Union On-Board 4/30/2015	Non Union On-Board 4/30/2015	
Assessment	140	-	-	-	-	-	140	-	-	6	6	146	-
Assessment Review Commission	21	-	-	-	-	-	21	4	-	3	7	28	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	11	11	11	-
CF - Printing, Mail & Graphics	24	-	-	-	-	-	24	-	-	-	-	24	-
Civil Service	44	-	-	-	-	-	44	-	-	8	8	52	-
Consumer Affairs	23	-	-	-	-	-	23	-	-	2	2	25	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-
Correctional Center	156	-	-	-	891	-	1,047	-	-	2	2	1,049	-
County Attorney	27	-	-	-	-	-	27	-	-	65	65	92	-
County Clerk	69	-	-	-	-	-	69	-	1	8	9	78	-
County Comptroller	57	-	-	-	-	-	57	-	1	12	13	70	-
County Executive	-	-	-	-	-	-	-	-	1	15	16	16	-
District Attorney	125	-	41	-	-	-	166	-	-	201	201	367	-
Elections	134	-	-	-	-	-	134	-	-	27	27	161	-
Emergency Management	2	-	-	-	-	-	2	-	-	8	8	10	-
Fire Commission	91	-	-	-	-	-	91	-	-	1	1	92	-
Health	165	-	-	-	-	-	165	-	-	3	3	168	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	16	16	16	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	1	1	7	-
Human Services	58	-	-	-	-	-	58	-	-	9	9	67	7
Information Technology	76	-	-	-	-	-	76	-	-	5	5	81	-
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-
Legislature	-	-	-	-	-	-	-	-	19	65	84	84	-
Medical Examiner	64	-	-	-	-	-	64	-	-	3	3	67	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	26	26	26	-
Police District	57	5	-	1,195	-	163	1,420	-	-	1	1	1,421	-
Police Headquarters	689	325	-	373	-	162	1,549	-	-	10	10	1,559	-
Probation	183	-	-	-	-	-	183	-	-	1	1	184	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	388	-	-	-	-	-	388	-	-	10	10	398	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	149	-	-	-	-	-	149	-	-	5	5	154	-
Shared Services	8	-	-	-	-	-	8	-	-	1	1	9	-
Social Services	602	-	-	-	-	-	602	-	-	9	9	611	13
Traffic and Parking Violations Agency	44	-	-	-	-	-	44	-	-	3	3	47	-
Treasurer	23	-	-	-	-	-	23	-	-	3	3	26	-
Veterans Services	5	-	-	-	-	-	5	-	-	2	2	7	-
Sub-Total Full-Time Employees	3,446	330	41	1,568	891	325	6,601	4	22	567	593	7,194	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	20
Major Operating Funds Sub-Total	3,446	330	41	1,568	891	325	6,601	4	22	567	593	7,194	20
Sewer Districts	256	-	-	-	-	-	256	-	-	-	-	256	-
Grand Total F/T Employees	3,702	330	41	1,568	891	325	6,857	4	22	567	593	7,450	20

FISCAL 2015 MONTHLY FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date March Overtime Hours						*YTD Actual Variance
	Paid Overtime 2015	Accrued Comp 2015	Total Overtime 2015	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	
Assessment	1.0	1,311.1	1,312.1	4.0	1,451.6	1,455.6	(143.5)
Assessment Review	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Board of Elections	172.3	3,650.3	3,822.6	161.9	2,389.3	2,551.2	1,271.4
Civil Service	37.8	17.6	55.4	27.5	81.0	108.5	(53.2)
Constituent Affairs	122.6	0.0	122.6	240.5	0.0	240.5	(118.0)
Consumer Affairs	437.2	105.3	542.4	380.8	439.3	820.1	(277.7)
Correctional Center	30,926.8	2,504.7	33,431.5	56,864.4	3,272.8	60,137.2	(26,705.8)
County Attorney	0.0	0.0	0.0	0.0	46.5	46.5	(46.5)
County Clerk	0.0	25.5	25.5	0.0	74.0	74.0	(48.5)
County Comptroller	408.9	842.3	1,251.2	212.8	1,354.5	1,567.2	(316.0)
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	5,018.0	2,098.9	7,116.9	4,681.8	2,690.7	7,372.5	(256.6)
Emergency Management	220.9	45.8	266.7	203.4	54.8	258.2	8.5
Fire Commission	7,922.8	461.3	8,384.1	8,392.7	320.7	8,713.4	(329.3)
Health	410.6	476.8	887.4	249.8	438.1	687.9	199.6
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	0.0	0.0	0.0	7.5	7.5	(7.5)
Human Services	0.0	0.0	0.0	0.0	30.8	30.8	(30.8)
Information Technology	3,299.6	830.5	4,130.1	1,482.4	1,041.7	2,524.2	1,605.9
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	114.0	0.0	114.0	112.1	0.0	112.1	1.9
Medical Examiner	781.9	98.6	880.5	522.8	90.8	613.5	267.0
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department	210,200.0	0.0	210,200.0	222,339.0	0.0	222,339.0	(12,139.0)
Probation	2,133.7	1,342.6	3,476.3	1,538.4	658.7	2,197.1	1,279.2
Public Administrator	0.0	1.5	1.5	0.0	0.0	0.0	1.5
Public Works, Planning, Real Estate	30,900.0	2,293.1	33,193.1	38,214.0	2,594.5	40,808.5	(7,615.4)
Purchasing	0.0	20.6	20.6	9.2	27.2	36.4	(15.8)
Records Management	0	0	0	56.5	6	62.5	(62.5)
Recreation, Parks and Museums	4,921.8	326.8	5,248.6	4,554.6	434.4	4,989.0	259.6
Sheriff	2,040.0	330.2	2,370.2	5,017.7	440.4	5,458.1	(3,087.9)
Social Services	7,851.2	3,294.7	11,145.9	7,638.5	4,240.6	11,879.1	(733.2)
Traffic and Parking Violations Agency	4.7	654.1	658.8	0.0	480.4	480.4	178.4
Treasurer	127.5	67.6	195.1	83.5	81.3	164.8	30.2
Veteran Services	0.0	0.0	0.0	0.0	36.3	36.3	(36.3)
Sub-Total	308,052.9	20,800.0	328,852.9	352,988.2	22,783.8	375,772.0	(46,919.1)
Sewer & Water Supply	17,386.7	2,191.2	19,577.9	23,272.6	5,117.4	28,390.0	(8,812.1)
Sub-Total	17,386.7	2,191.2	19,577.9	23,272.6	5,117.4	28,390.0	-8,812.1
Grand Total	325,439.5	22,991.2	348,430.7	376,260.8	27,901.2	404,162.0	(55,731.2)

Data Source: BIRT Performance Scorecard Report as of May 6, 2015. CHIEFS Reporting System for the Police Department overtime.

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

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

FISCAL 2015 MONTHLY FINANCIAL REPORT



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

	May 2015			January 2015			May 2014			Change in Totals May 2015 vs. Jan 2015	Change in Totals May 2015 vs. May 2014
	Family	Single	Total	Family	Single	Total	Family	Single	Total		
ACTIVE RETIREES	5,100	1,885	6,985	5,172	1,868	7,040	5,215	1,833	7,048	(55)	(63)
RETIREES	6,165	4,873	11,038	6,191	4,848	11,039	6,213	4,883	11,096	(1)	(58)
TOTAL	11,265	6,758	18,023	11,363	6,716	18,079	11,428	6,716	18,144	(56)	(121)
Active Plans	Family	Single	Total	Active Plans	Family	Single	Active Plans	Family	Single	Total	
EMPIRE PLAN	5,039	1,807	6,846	5,110	1,787	6,897	5,143	1,733	6,876	(51)	(30)
ALL OTHER	61	78	139	62	81	143	72	100	172	(4)	(33)
TOTAL	5,100	1,885	6,985	5,172	1,868	7,040	5,215	1,833	7,048	(55)	(63)
Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Retiree Plans	Family	Single	Total	
EMPIRE PLAN	1,320	516	1,836	1,277	501	1,778	1,327	520	1,847	58	(11)
MEDICARE IND		4,260	4,260		4,248	4,248		4,259	4,259	12	1
MEDICARE F1	1,336		1,336	1,369		1,369	1,387		1,387	(33)	(51)
MEDICARE F2	3,426		3,426	3,462		3,462	3,407		3,407	(36)	19
ALL OTHER	83	97	180	83	99	182	92	104	196	(2)	(16)
TOTAL	6,165	4,873	11,038	6,191	4,848	11,039	6,213	4,883	11,096	(1)	(58)
Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single	Annual Rates Per Employee	Family	Single		% Change (Rates) May 2015 vs. May 2014
EMPIRE PLAN	21,706.32			EMPIRE PLAN	21,706.32		EMPIRE PLAN	20,570.28			5.52%
EMPIRE PLAN		9,660.60		EMPIRE PLAN		9,660.60	EMPIRE PLAN		9,258.48		4.34%
MEDICARE IND		4,822.08		MEDICARE IND		4,822.08	MEDICARE IND		4,905.24		-1.70%
MEDICARE F1	16,868.16			MEDICARE F1	16,868.16		MEDICARE F1	16,217.04			4.02%
MEDICARE F2	12,029.52			MEDICARE F2	12,029.52		MEDICARE F2	11,864.28			1.39%

Note - As of May 1, 2015, 98.2% of all individuals with Health Insurance coverage are enrolled in a Empire Health Insurance plan.

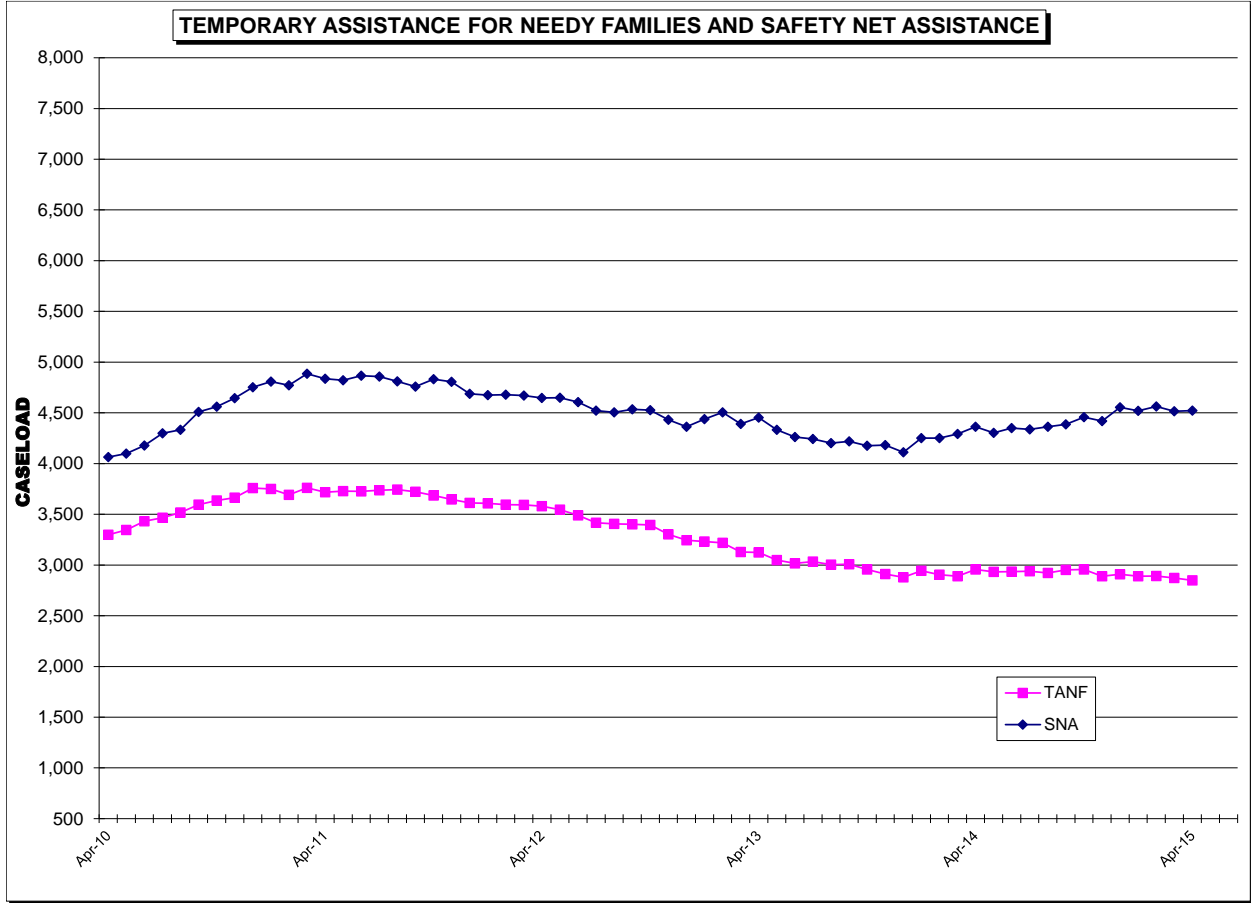
Note - As of January 1, 2015, 98.2% of all individuals with Health Insurance coverage are enrolled in a Empire Health Insurance plan.

Note - As of May 1, 2014, 98.0% of all individuals with Health Insurance coverage are enrolled in a Empire Health Insurance plan.

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



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

April Inmate Population

	April 2013	April 2014	April 2015
County Population	1,182	1,203	1,093
Suffolk Inmate	1	-	-
State-Ready Population	9	10	12
Federal Population	69	43	41
Parole Violators	34	44	36
TOTAL	1,295	1,300	1,182

Chart reflects the average inmate population for the given month.



KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates			
Month	2013	2014	2015
January	1,211	1,114	1,109
February	1,191	1,146	1,133
March	1,185	1,171	1,132
April	1,182	1,203	1,093
May	1,207	1,180	
June	1,195	1,113	
July	1,173	1,083	
August	1,163	1,084	
September	1,185	1,102	
October	1,185	1,168	
November	1,138	1,172	
December	1,078	1,103	
Year-to-Date County Average	1,192	1,159	1,117
Year-end County Average	1,174	1,137	-
Federal Inmate Population			
Month	2013	2014	2015
January	82	37	40
February	88	38	40
March	85	39	37
April	69	43	41
May	69	42	
June	76	42	
July	56	44	
August	42	37	
September	48	34	
October	40	36	
November	40	33	
December	37	33	
Year-to-Date Federal Average	81	39	40
Year-end Federal Average	61	38	-



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period April 2015

Expense	2015 Budget	April	
		Apr-15	April-2015 YTD
Salary	9,678,100	790,845	3,163,380
Fringe Benefits	8,911,300	670,052	2,680,206
General and Administrative Expenses	8,655,300	738,871	2,955,483
Bond Principal	1,455,000	121,250	485,000
Expense Total	28,699,700	2,321,018	9,284,069
Revenue			
Net Retained Commission	20,025,000	1,410,145	5,640,579
Other income	1,584,100	158,729	634,917
Revenue Total	21,609,100	1,568,874	6,275,496
Net Profit	(7,090,600)	(752,144)	(3,008,573)

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



KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of May 1, 2015 with respect to grievances filed for the 2016/2017 tax year. There were 175,451 grievances filed, broken down as follows:

Class	Number of Grievances
Class I Properties	153,607
Class II Properties	5,686
Class III Properties	527
Class IV Properties	15,631
Total	175,451

The joint conference program in conjunction with the County Attorney's office, implemented to increase the number of settlements is proceeding for Class II, III & IV properties.

ARC is commencing a Class 1 Condominium settlement conference program in conjunction with the County Attorney's office to settle many outstanding Condominium filings.

ADAPT (the County's multi-department tax certiorari case management system) is currently being utilized to facilitate communication and sharing of information for several different applicable departments and improves the swiftness of case dispositions.

**KPI REPORT 10: Sworn Separations**

Police Department April 2015 Sworn Separations		
UNION	ACTUAL HC	PENDING HC
PBA	39	5
SOA	6	0
TOTAL PDD	45	5
PBA	12	7
DAI	11	1
SOA	9	3
TOTAL PDH	32	11
TOTAL SEPARATIONS	77	16

Note: Actual Headcount includes disability retirements and represents individuals who have terminated and are currently off the payroll. Pending Headcount represents individuals who are still currently on the payroll but who have filed the necessary paperwork indicating their intention to leave service at some point in the current year.

**KPI REPORT 11: Tax Map Verification Documents Processed**

Month	# of Documents Verified	Total Revenue
January	-	-
February	-	-
March	7,999	\$599,925
April	10,467	\$785,025
May	-	-
June	-	-
July	-	-
August	-	-
September	-	-
October	-	-
November	-	-
December	-	-
Totals	18,466	1,384,950
Year-to-Date County Average	9,233	692,475

Note: This is a service fee to access, acquire and maintain the most current certified information on each tax map parcel used in any land document recording records that was implemented March 1, 2015.