

MONTHLY COUNTY BUDGET REPORT

For the Period Ending June 30, 2014

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
July 21, 2014**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2014 June 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 June 2014 was 7,265 positions compared to 7,861 at the end of December 2011, representing a reduction of 596 positions. The full time headcount is inclusive of the latest Police class of 140 recruits.

The projections in the tables that follow in this report are based on the headcount at the end of June 2014, which include 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) agreement was passed by the County legislature, but has not been considered by the NIFA board, OMB has included its proposed costs, 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 in 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 temperatures' 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 resulting from certain operational issues 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

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maintaining roadways. In addition the County experienced lower attendance at several county parks 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 \$51.5 million to reflect the impact of weak sales thorough the second quarter. The administration believes a projected growth of 3.2% factored for the remaining quarters is achievable and conservative considering it is below the 6.3% growth the County achieved in 2013.

Prior to corrective action, the County is projecting a deficit of \$41.6 million in the major funds due to several factors: an estimated shortfall of \$51.5 million in sales tax revenues based on year-to-date receipts; \$33.4 million of increased salary and wages due to contractual increases, overtime, and termination costs, countered by unfilled vacancies; \$13.9 million in lower Federal and State aid due to lower inmate population, TANF, and Early Intervention & Preschool caseloads; and \$5.5 million shortfall for departmental revenues for Department of Parks and the County Clerk. These deficits are offset by: \$14.2 million in newly projected net speed camera revenue; \$14.0 million from reduced prior year contractual obligations; \$10.7 million lower than anticipated debt service costs; \$6.4 million due to lower than budgeted health insurance; \$4.5 million in lower than anticipated Early Intervention and Preschool costs; \$3.0 million savings in Local Government Assistance; \$1.0 million in lower indemnity claims for workers' compensation; 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.

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In addition, there are various positive variances which are approximately \$5.0 million in total. Including the proposed COBA labor agreement the projected results are:

| | | |
|---|-----------|---------------|
| Deficit Prior to Corrective Actions (\$'s in millions) | \$ | (41.6) |
| 2014 Estimated Annual Impact - Proposed COBA Labor Agreement | \$ | (2.6) |
| Termination Pay Financing | \$ | 24.1 |
| CDBG Funding of FEMA Expenses | \$ | 12.7 |
| Salaries & OTPS expense restrictions | \$ | 10.0 |
| PD Overtime Savings from hiring and management initiatives | \$ | 3.0 |
| Capital Project Closeouts | \$ | 2.5 |
| Correction Officers Long-Term Disability Retirement Savings | \$ | 0.9 |
| New Departmental Fees | \$ | 0.8 |
| Police Long-Term Disability Retirement Savings | \$ | 0.3 |
| Surplus After Corrective Actions | \$ | 10.1 |



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense in Fiscal Year 2014 for the five major funds is \$842.9 million, which is \$33.4 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 and termination pay for the Police Department.

Headcount

The full-time headcount for the major funds as of June 30, 2014 was 7,265 positions, which represents 13 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 June 30, 2014, the Police Department incurred approximately \$23.8 million in overtime expense. OMB is projecting that the Police Department will end 2014 with \$65.0 million in overtime expense. Through June 30, 2014, the Sheriff/Correctional Center incurred approximately \$6.6 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 \$501.0 million, a \$7.4 million savings from the 2014 Adopted Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases (Approximately 2.2% vs budgeted 3.7%), vacancies through June and lower indemnity payments in Workers' Compensation 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 \$35.0 million, a \$1.7 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.

Contractual Services

OMB projects Contractual Services to be \$242 million, a \$4.8 million deficit when compared with the 2014 Adopted Budget amount of \$237.2 million. The deficit is attributed to the cost associated with the implementation of the Speed Camera Program, higher costs related to the Veolia Bus Transportation Service contract after the approval of their 2014 Budget by the Transit Committee, and higher counsel rates. These unfavorable items are partially offset by lower projected contractual costs in Assessment.

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 \$52.3 million, a \$4.3 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 \$17.6 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 \$5.1 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 \$8.9 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 \$51.5 million lower than the \$1.165 billion in the 2014 Adopted Budget, primarily due to extreme weather conditions impacting collections during the first quarter and lower than expected collections in second quarter.

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Expense Variance Explanations - 2014 Adopted Budget

| OBJECT AND NAME | 2014 Adopted Budget | 2nd. Quarter Projections | Variance | Explanation |
|---|----------------------|--------------------------|------------------|--|
| AA - SALARIES, WAGES & FEES | 809,531,333 | 842,926,140 | (33,394,807) | 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 and termination costs in the Police Department. |
| AB - FRINGE BENEFITS | 480,418,472 | 473,982,026 | 6,436,446 | 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 | 27,022,281 | 1,000,000 | A surplus is projected due to lower than anticipated indemnity payments. |
| BB - EQUIPMENT | 1,788,495 | 1,963,495 | (175,000) | |
| DD - GENERAL EXPENSES | 33,299,079 | 35,024,079 | (1,725,000) | A deficit is projected due to higher than budgeted snow removal and the impending road maintenance costs. |
| DE - CONTRACTUAL SERVICES | 237,247,536 | 242,028,495 | (4,780,959) | A deficit is projected primarily due to costs associated with the implementation of the Speed Camera initiative, higher costs associated with the Veolia Bus Transportation Services Contract and higher outside counsel costs. These unfavorable items are partially offset by lower projected contractual costs in connection with the Commercial Property Tax Settlement Program in Assessment due to the recent passage of the Disputed Assessment Fund Legislation. |
| 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 | 66,545,269 | 3,027,420 | 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 | 314,702,621 | 10,394,856 | A surplus is projected primarily due to delayed and reduced borrowings and lower interest rates. 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 due to a lower than anticipated bill from the Metropolitan Transit Authority. |
| 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 the contingency reserve in PDD being used to fund overtime expense and lower rent expense in connection with building consolidation efforts, partially offset by higher expenses in connection with County Bond issuances. |
| 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 | 52,250,000 | 4,345,000 | A surplus is projected primarily due to a lower than anticipated number of caseloads under TANF, Safety Net, Institutional and foster care and Juvenile Delinquency 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 | 3,201,271,952 | 6,015,470 | |

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Revenue Variance Explanations - 2014 Adopted Budget

| OBJECT AND NAME | 2014 Adopted Budget | 2nd. Quarter Projections | Variance | Explanations |
|---|----------------------|--------------------------|---------------------|--|
| 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 | 14,043,587 | 560,000 | |
| BD - FINES & FORFEITS | 67,901,789 | 85,550,989 | 17,649,200 | A surplus is projected primarily due to the implementation of the Speed Camera initiative partially offset by lower projected alarm permit fines. |
| BE - INVEST INCOME | 2,118,700 | 2,118,733 | 33 | |
| BF - RENTS & RECOVERIES | 22,368,636 | 36,697,764 | 14,329,128 | 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 | 160,252,369 | (5,546,256) | A shortfall is projected primarily due to a lower number of documents processed in connection with Mortgage Recording Fees, a delay in the Tax Map fee verification initiative and a delay in the Franchise contract for Tow Truck services. |
| 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 | 10,000,000 | 575,911 | |
| 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 | 314,702,621 | (10,394,856) | The projected shortfall reflects lower and delayed borrowing amounts and lower interest rates. This amount is offset by a surplus in Debt Service Chargeback Expense. |
| BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 77,487,910 | 77,318,650 | (169,260) | |
| FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 147,061,668 | 142,001,038 | (5,060,630) | 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 | 211,692,203 | (8,877,570) | 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 | 1,025,386,338 | (47,543,717) | Lower sales tax collections are projected due in large part to unfavorable economic conditions impacting sales tax returns and extreme weather conditions experienced during the first quarter. |
| TB - PART COUNTY - SALES TAX PART COUNTY | 92,933,278 | 89,010,859 | (3,922,419) | |
| 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 | 3,159,713,386 | (47,574,036) | |

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|---|---|----------------------|----------------------|--------------------------|---------------------|
| EXP | AA - SALARIES, WAGES & FEES | 809,531,333 | 391,673,350 | 842,926,140 | (33,394,807) |
| | AB - FRINGE BENEFITS | 480,418,472 | 291,187,659 | 473,982,026 | 6,436,446 |
| | AC - WORKERS COMPENSATION | 28,022,281 | 8,543,074 | 27,022,281 | 1,000,000 |
| | BB - EQUIPMENT | 1,788,495 | 483,831 | 1,963,495 | (175,000) |
| | DD - GENERAL EXPENSES | 33,299,079 | 19,223,436 | 35,024,079 | (1,725,000) |
| | DE - CONTRACTUAL SERVICES | 237,247,536 | 185,067,626 | 242,028,495 | (4,780,959) |
| | DF - UTILITY COSTS | 39,563,757 | 21,273,547 | 39,563,757 | 0 |
| | DG - VAR DIRECT EXPENSES | 5,000,000 | 5,000,000 | 5,000,000 | 0 |
| | FF - INTEREST | 98,451,669 | 45,065,956 | 94,284,821 | 4,166,848 |
| | GA - LOCAL GOVT ASST PROGRAM | 69,572,689 | (4,209,888) | 66,545,269 | 3,027,420 |
| | GG - PRINCIPAL | 69,234,999 | 27,520,000 | 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 | 6,138,895 | 20,316,649 | 0 |
| | JA - CONTINGENCIES RESERVE | 0 | (3,016,649) | 0 | 0 |
| | LH - TRANS TO PDH SUITS & DAMAGES | 0 | 0 | 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 | 24,909,400 | 262,056,111 | 2,073,600 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 139,500,000 | 96,044,414 | 135,000,000 | 4,500,000 |
| | SS - RECIPIENT GRANTS | 64,100,000 | 28,614,877 | 60,143,433 | 3,956,567 |
| | TT - PURCHASED SERVICES | 61,247,021 | 44,527,647 | 66,547,021 | (5,300,000) |
| | WW - EMERGENCY VENDOR PAYMENTS | 56,595,000 | 29,592,457 | 52,250,000 | 4,345,000 |
| | XX - MEDICAID | 253,257,500 | 123,249,800 | 248,712,000 | 4,545,500 |
| Expenses excluding Interdepartmental Transfers | | 2,789,811,937 | 1,357,597,138 | 2,794,191,323 | (4,379,386) |
| Interdepartmental Transfers | | 417,475,485 | 50,308,555 | 407,080,629 | 10,394,856 |
| Total Expenses Including Interdepartmental Transfers | | 3,207,287,422 | 1,407,905,693 | 3,201,271,952 | 6,015,470 |
| REV | AA - FUND BALANCE | 10,000,000 | 0 | 10,000,000 | 0 |
| | BA - INT PENALTY ON TAX | 29,100,000 | 17,657,439 | 29,100,000 | 0 |
| | BC - PERMITS & LICENSES | 13,483,587 | 7,429,553 | 14,043,587 | 560,000 |
| | BD - FINES & FORFEITS | 67,901,789 | 27,449,212 | 85,550,989 | 17,649,200 |
| | BE - INVEST INCOME | 2,118,700 | 687,399 | 2,118,733 | 33 |
| | BF - RENTS & RECOVERIES | 22,368,636 | 10,132,099 | 36,697,764 | 14,329,128 |
| | BG - REVENUE OFFSET TO EXPENSE | 11,198,740 | 716,187 | 11,198,740 | 0 |
| | BH - DEPT REVENUES | 165,798,625 | 53,289,198 | 160,252,369 | (5,546,256) |
| | BI - CAP BACKCHARGES | 100,000 | 0 | 0 | (100,000) |
| | BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES | 9,424,089 | 9,924,006 | 10,000,000 | 575,911 |
| | BQ - CAPITAL RESOURCES FOR DEBT | 7,185,600 | 2,695,829 | 8,112,000 | 926,400 |
| | BR - DUE FR GOVTS - DUE FROM OTHER GOVTS | 0 | 0 | 0 | 0 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 77,487,910 | 14,544,025 | 77,318,650 | (169,260) |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 147,061,668 | 16,261,193 | 142,001,038 | (5,060,630) |
| | IF - INTERFD TSFS - INTERFUND TRANSFERS | 0 | 0 | 0 | 0 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 220,569,773 | 50,956,514 | 211,692,203 | (8,877,570) |
| | TA - SALES TAX CO - SALES TAX COUNTYWIDE | 1,072,930,055 | 324,349,873 | 1,025,386,338 | (47,543,717) |
| | TB - PART COUNTY - SALES TAX PART COUNTY | 92,933,278 | 24,337,766 | 89,010,859 | (3,922,419) |
| | TL - PROPERTY TAX | 807,049,409 | 368,873 | 807,049,409 | 0 |
| | TO - OTB 5% TAX | 2,999,078 | 740,086 | 2,999,078 | 0 |
| | TX - SPECIAL TAXES - SPECIAL TAXES | 30,101,000 | 11,517,305 | 30,101,000 | 0 |
| Revenues Excluding Interdepartmental Transfers | | 2,789,811,937 | 573,056,556 | 2,752,632,757 | (37,179,180) |
| Interdepartmental Transfers | | 417,475,485 | 50,308,555 | 407,080,629 | (10,394,856) |
| Total Revenues Including Interdepartmental Transfers | | 3,207,287,422 | 623,365,111 | 3,159,713,386 | (47,574,036) |
| Projected Surplus / (Deficit) | | 0 | 0 | (41,558,567) | |

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GENERAL FUND

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|--------------------------------------|---|----------------------|---------------------|--------------------------|---------------------|
| EXP | AA - SALARIES, WAGES & FEES | 362,099,638 | 176,270,599 | 364,474,529 | (2,374,891) |
| | AB - FRINGE BENEFITS | 231,600,136 | 126,067,347 | 228,694,722 | 2,905,414 |
| | AC - WORKERS COMPENSATION | 17,250,236 | 4,163,514 | 16,250,236 | 1,000,000 |
| | BB - EQUIPMENT | 1,184,377 | 339,665 | 1,359,377 | (175,000) |
| | DD - GENERAL EXPENSES | 24,039,746 | 14,495,728 | 25,639,746 | (1,600,000) |
| | DE - CONTRACTUAL SERVICES | 219,216,136 | 176,125,376 | 224,122,095 | (4,905,959) |
| | DF - UTILITY COSTS | 35,576,993 | 19,305,540 | 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) | 66,545,269 | 3,027,420 |
| | 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 | 297,528,623 | 10,670,502 |
| | HF - INTER-DEPARTMENTAL CHARGES | 44,356,536 | 19,950,296 | 44,356,536 | 0 |
| | HH - INTERFD CHGS - INTERFUND CHARGES | 20,316,649 | 6,138,895 | 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 | 24,289,996 | 59,471,085 | 1,000,000 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 139,500,000 | 96,044,414 | 135,000,000 | 4,500,000 |
| | SS - RECIPIENT GRANTS | 64,100,000 | 28,614,877 | 60,143,433 | 3,956,567 |
| | TT - PURCHASED SERVICES | 61,247,021 | 44,527,647 | 66,547,021 | (5,300,000) |
| | WW - EMERGENCY VENDOR PAYMENTS | 56,595,000 | 29,592,457 | 52,250,000 | 4,345,000 |
| | XX - MEDICAID | 253,257,500 | 123,249,800 | 248,712,000 | 4,545,500 |
| EXP Total | | 2,032,118,613 | 903,657,320 | 2,010,124,060 | 21,994,553 |
| REV | AA - FUND BALANCE | 10,000,000 | 0 | 10,000,000 | 0 |
| | BA - INT PENALTY ON TAX | 29,100,000 | 17,657,439 | 29,100,000 | 0 |
| | BC - PERMITS & LICENSES | 9,755,087 | 5,097,263 | 9,815,087 | 60,000 |
| | BD - FINES & FORFEITS | 65,151,789 | 26,719,617 | 83,800,989 | 18,649,200 |
| | BE - INVEST INCOME | 1,830,000 | 654,921 | 1,830,000 | 0 |
| | BF - RENTS & RECOVERIES | 22,302,496 | 10,085,101 | 36,600,804 | 14,298,308 |
| | BG - REVENUE OFFSET TO EXPENSE | 11,198,740 | 716,187 | 11,198,740 | 0 |
| | BH - DEPT REVENUES | 128,857,525 | 39,884,406 | 124,311,269 | (4,546,256) |
| | BI - CAP BACKCHARGES | 100,000 | 0 | 0 | (100,000) |
| | BJ - INTERDEPT REVENUES | 81,949,529 | 48,612,803 | 81,949,529 | 0 |
| | BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES | 9,424,089 | 9,924,006 | 10,000,000 | 575,911 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 46,207,674 | 14,544,041 | 46,357,674 | 150,000 |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 140,833,760 | 13,630,127 | 136,144,888 | (4,688,872) |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 219,835,773 | 50,788,742 | 210,958,203 | (8,877,570) |
| | TA - SALES TAX CO - SALES TAX COUNTYWIDE | 1,072,930,055 | 324,349,873 | 1,025,386,338 | (47,543,717) |
| | TB - PART COUNTY - SALES TAX PART COUNTY | 92,933,278 | 24,337,766 | 89,010,859 | (3,922,419) |
| | TL - PROPERTY TAX | 80,509,740 | 368,873 | 80,509,740 | 0 |
| | TO - OTB 5% TAX | 2,999,078 | 740,086 | 2,999,078 | 0 |
| | TX - SPECIAL TAXES - SPECIAL TAXES | 6,200,000 | 2,078,927 | 6,200,000 | 0 |
| REV Total | | 2,032,118,613 | 590,190,179 | 1,996,173,198 | (35,945,415) |
| Projected Surplus / (Deficit) | | 0 | (13,950,862) | | |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



DEBT SERVICE FUND

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|---|---------------------|--------------------|--------------------------|--------------------|
| EXP | FF - INTEREST | 98,451,669 | 45,065,956 | 94,284,821 | 4,166,848 |
| | GG - PRINCIPAL | 69,234,999 | 27,520,000 | 62,690,000 | 6,544,999 |
| | OO - OTHER EXPENSE | 200,658,626 | 274,024 | 201,585,026 | (926,400) |
| EXP Total | | 368,345,294 | 72,859,980 | 358,559,847 | 9,785,447 |
| REV | BE - INVEST INCOME | 0 | 21,146 | 0 | 0 |
| | BQ - CAPITAL RESOURCES FOR DEBT | 7,185,600 | 2,695,829 | 8,112,000 | 926,400 |
| | BV - DEBT SERVICE CHARGEBACK REVENUE | 325,097,477 | 0 | 314,702,621 | (10,394,856) |
| | 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 | 4,791,550 | (371,758) |
| REV Total | | 368,345,294 | 5,112,750 | 358,559,847 | (9,785,447) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|--------------------------------------|--|---------------------|--------------------|--------------------------|------------------|
| EXP | AA - SALARIES, WAGES & FEES | 10,196,409 | 4,768,101 | 10,566,288 | (369,879) |
| | AB - FRINGE BENEFITS | 5,041,677 | 3,017,075 | 4,799,886 | 241,791 |
| | BB - EQUIPMENT | 29,000 | 2,818 | 29,000 | 0 |
| | DD - GENERAL EXPENSES | 232,300 | 147,064 | 357,300 | (125,000) |
| | DE - CONTRACTUAL SERVICES | 5,611,500 | 4,645,274 | 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 | 13,323,669 | 23,693,572 | (128,088) |
| REV | BE - INVEST INCOME | 0 | 33 | 33 | 33 |
| | BF - RENTS & RECOVERIES | 0 | 820 | 820 | 820 |
| | BH - DEPT REVENUES | 7,475,600 | 3,434,819 | 7,475,600 | 0 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 145,000 | 59,635 | 145,000 | 0 |
| | TL - PROPERTY TAX | 15,944,884 | 0 | 15,944,884 | 0 |
| REV Total | | 23,565,484 | 3,495,307 | 23,566,337 | 853 |
| Projected Surplus / (Deficit) | | 0 | | (127,235) | |

| 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. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|--------------------------------------|---------------------------------|---------------------|--------------------|--------------------------|---------------------|
| EXP | AA - SALARIES, WAGES & FEES | 212,598,430 | 98,974,283 | 228,430,226 | (15,831,796) |
| | AB - FRINGE BENEFITS | 118,243,742 | 78,497,055 | 116,121,991 | 2,121,751 |
| | AC - WORKERS COMPENSATION | 6,941,232 | 3,084,900 | 6,941,232 | 0 |
| | BB - EQUIPMENT | 227,247 | 26,743 | 227,247 | 0 |
| | DD - GENERAL EXPENSES | 5,377,678 | 2,598,595 | 5,377,678 | 0 |
| | DE - CONTRACTUAL SERVICES | 1,040,500 | 92,618 | 1,040,500 | 0 |
| | DF - UTILITY COSTS | 1,354,564 | 631,331 | 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 | 328,383 | 750,000 | 2,000,000 |
| EXP Total | | 372,014,356 | 197,362,126 | 383,724,401 | (11,710,045) |
| REV | BC - PERMITS & LICENSES | 2,828,500 | 2,143,825 | 3,828,500 | 1,000,000 |
| | BD - FINES & FORFEITS | 2,750,000 | 729,595 | 1,750,000 | (1,000,000) |
| | BE - INVEST INCOME | 271,400 | 5,374 | 271,400 | 0 |
| | BF - RENTS & RECOVERIES | 0 | 24,617 | 30,000 | 30,000 |
| | BH - DEPT REVENUES | 3,883,000 | 1,168,141 | 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 | 4,141,572 | 371,044,356 | (970,000) |
| Projected Surplus / (Deficit) | | 0 | | (12,680,045) | |

| 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 | BC - PERMITS & LICENSES | A surplus is projected due to an increase in the number of alarm permits issued. |
| | BD - FINES & FORFEITS | A deficit is projected due to lower alarm permit fines. |
| | BH - DEPT REVENUES | A deficit is projected due to a delay in the Tow Truck Franchise contract. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



POLICE HEADQUARTER FUND

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|--------------------------------------|---|---------------------|--------------------|--------------------------|---------------------|
| EXP | AA - SALARIES, WAGES & FEES | 224,636,856 | 111,660,368 | 239,455,098 | (14,818,242) |
| | AB - FRINGE BENEFITS | 125,532,917 | 83,606,183 | 124,365,427 | 1,167,490 |
| | AC - WORKERS COMPENSATION | 3,830,813 | 1,294,661 | 3,830,813 | 0 |
| | BB - EQUIPMENT | 347,871 | 114,605 | 347,871 | 0 |
| | DD - GENERAL EXPENSES | 3,649,355 | 1,982,049 | 3,649,355 | 0 |
| | DE - CONTRACTUAL SERVICES | 11,379,400 | 4,204,358 | 11,379,400 | 0 |
| | DF - UTILITY COSTS | 2,632,200 | 1,336,676 | 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 | 220,702,598 | 425,170,073 | (13,926,398) |
| REV | BC - PERMITS & LICENSES | 900,000 | 188,465 | 400,000 | (500,000) |
| | BE - INVEST INCOME | 17,300 | 5,925 | 17,300 | 0 |
| | BF - RENTS & RECOVERIES | 66,140 | 21,561 | 66,140 | 0 |
| | BH - DEPT REVENUES | 25,582,500 | 8,801,832 | 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 | 9,438,378 | 23,901,000 | 0 |
| REV Total | | 411,243,675 | 20,425,303 | 410,369,648 | (874,027) |
| Projected Surplus / (Deficit) | | 0 | | (14,800,425) | |

| 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 | BC - PERMITS & LICENSES | A deficit is projected due to a decrease in the number of pistol permits issued. |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | A deficit is projected due to lower than budgeted grant fund reimbursement. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



SEWER & STORM WATER RESOURCE DISTRICT FUND

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd Quarter Projections | Variance |
|------------------|--|------------------------|-----------------------|----------------------------|------------------|
| EXP | AA - SALARIES, WAGES & FEES | 19,874,761 | 9,464,404 | 20,239,821 | (365,060) |
| | AB - FRINGE BENEFITS | 12,465,958 | 7,236,415 | 12,319,898 | 146,060 |
| | BB - EQUIPMENT | 360,855 | 50 | 360,855 | 0 |
| | DD - GENERAL EXPENSES | 16,983,507 | 7,309,805 | 16,983,507 | 0 |
| | DE - CONTRACTUAL SERVICES | 28,539,600 | 22,498,191 | 28,539,600 | 0 |
| | DF - UTILITY COSTS | 11,000,000 | 5,122,100 | 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 | 6,762,920 | 39,752,535 | (54,767) |
| | OO - OTHER EXPENSE | 27,462,077 | 0 | 27,462,077 | 0 |
| EXP Total | | 177,666,642 | 58,393,885 | 177,940,409 | (273,767) |
| REV | AA - FUND BALANCE | 56,720,839 | 0 | 56,720,839 | 0 |
| | BC - PERMITS & LICENSES | 810,000 | 428,142 | 810,000 | 0 |
| | BE - INVEST INCOME | 220,000 | 42,847 | 220,000 | 0 |
| | BF - RENTS & RECOVERIES | 2,071,000 | 1,051,166 | 2,726,917 | 655,917 |
| | BG - REVENUE OFFSET TO EXPENSE | 180,000 | 0 | 180,000 | 0 |
| | BH - DEPT REVENUES | 14,114,000 | 1,135,361 | 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 | 43,581,931 | 100,999,409 | 0 |
| REV Total | | 177,666,642 | 46,239,447 | 178,322,559 | 655,917 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter 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 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|-----------------|
| EXP | AA - SALARIES, WAGES & FEES | 2,137,456 | 1,100,751 | 2,194,344 | (56,888) |
| | 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 | 1,167,316 | 2,271,877 | (56,888) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|---------------------|--------------------|--------------------------|--------------------|
| EXP | AA - SALARIES, WAGES & FEES | 9,414,467 | 4,626,622 | 9,264,599 | 149,868 |
| | BB - EQUIPMENT | 5,000 | 0 | 5,000 | 0 |
| | DD - GENERAL EXPENSES | 303,900 | 224,530 | 303,900 | 0 |
| | DE - CONTRACTUAL SERVICES | 3,539,000 | 58,721 | 39,000 | 3,500,000 |
| EXP Total | | 13,262,367 | 4,909,874 | 9,612,499 | 3,649,868 |
| REV | BH - DEPT REVENUES | 1,615,000 | 30,201 | 115,000 | (1,500,000) |
| REV Total | | 1,615,000 | 30,201 | 115,000 | (1,500,000) |

| E/R | OBJECT AND NAME | EXPLANATION |
|-----|---------------------------|---|
| EXP | DE - CONTRACTUAL SERVICES | Due to the passage of the disputed assessment fund legislation, the County no longer anticipates contractual services in connection with the Commercial Settlement Program. |
| REV | BH - DEPT REVENUES | A shortfall is projected due to a delay in the Tax Map Fee Verification Initiative. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|---|---------------------|--------------------|--------------------------|-----------------|
| EXP | AA - SALARIES, WAGES & FEES | 9,020,570 | 3,832,814 | 7,816,191 | 1,204,379 |
| | BB - EQUIPMENT | 15,000 | 0 | 15,000 | 0 |
| | DD - GENERAL EXPENSES | 494,100 | 356,008 | 694,100 | (200,000) |
| | DE - CONTRACTUAL SERVICES | 5,000,000 | 2,657,972 | 5,700,000 | (700,000) |
| EXP Total | | 14,529,670 | 6,846,794 | 14,225,291 | 304,379 |
| REV | BD - FINES & FORFEITS | 592,500 | 84,200 | 592,500 | 0 |
| | BF - RENTS & RECOVERIES | 1,915,000 | 276,494 | 1,915,029 | 29 |
| | BH - DEPT REVENUES | 125,000 | 105,978 | 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 | 230,228 | 300,000 | 0 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 75,000 | 0 | 0 | (75,000) |
| REV Total | | 3,775,027 | 696,900 | 3,700,056 | (74,971) |

| E/R | OBJECT AND NAME | EXPLANATION |
|-----|---------------------------|--|
| EXP | DD - GENERAL EXPENSES | A deficit is projected due to additional funding needed for case related investigative expenses. |
| | DE - CONTRACTUAL SERVICES | A deficit is projected due to an increase in Contractual Services for outside counsel. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

| E/R | CC AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|---|----------------------|--------------------|--------------------------|---------------------|
| EXP | 10 - OFFICE OF MANAGEMENT AND BUDGET | | | | |
| | OBJECT AND NAME | | | | |
| | AA - SALARIES, WAGES & FEES | 5,009,430 | 1,255,077 | 4,975,626 | 33,804 |
| | AB - FRINGE BENEFITS | 27,558,580 | (326,155) | 27,558,580 | 0 |
| | AC - WORKERS COMPENSATION | 9,114,275 | 985,624 | 8,114,275 | 1,000,000 |
| | BB - EQUIPMENT | 5,000 | 0 | 5,000 | 0 |
| | DD - GENERAL EXPENSES | 117,105 | 67,809 | 117,105 | 0 |
| | DE - CONTRACTUAL SERVICES | 2,916,766 | 1,463,775 | 2,916,766 | 0 |
| | GA - LOCAL GOVT ASST PROGRAM | 69,572,689 | (4,209,888) | 66,545,269 | 3,027,420 |
| | 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 | 297,528,623 | 10,670,502 |
| | HF - INTER-DEPARTMENTAL CHARGES | 5,149,385 | 1,596,286 | 5,149,385 | 0 |
| | HH - INTERFD CHGS - INTERFUND CHARGES | 20,306,649 | 6,138,895 | 20,306,649 | 0 |
| | NA - NCIFA EXPENDITURES | 1,960,000 | 0 | 1,960,000 | 0 |
| | OO - OTHER EXPENSE | 35,447,168 | 8,187,523 | 35,447,168 | 0 |
| | 10 - OFFICE OF MANAGEMENT AND BUDGET Total | 498,356,172 | 28,158,944 | 483,624,446 | 14,731,726 |
| | 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 | 28,158,944 | 483,624,446 | 12,913,656 |
| 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 | 731,613 | 1,190,000 | 0 |
| | BF - RENTS & RECOVERIES | 5,730,301 | 1,134,056 | 2,912,408 | (2,817,893) |
| | BG - REVENUE OFFSET TO EXPENSE | 10,898,740 | 646,762 | 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 | 10,000,000 | 575,911 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 38,676,274 | 15,289,258 | 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 | 324,349,873 | 1,025,386,338 | (47,543,717) |
| | TB - PART COUNTY - SALES TAX PART COUNTY | 92,933,278 | 24,337,766 | 89,010,859 | (3,922,419) |
| | TL - PROPERTY TAX | 80,509,740 | 368,873 | 80,509,740 | 0 |
| | TO - OTB 5% TAX | 2,999,078 | 740,086 | 2,999,078 | 0 |
| | 10 - OFFICE OF MANAGEMENT AND BUDGET Total | 1,382,710,395 | 426,199,697 | 1,329,002,277 | (53,708,118) |
| REV Total | | 1,382,710,395 | 426,199,697 | 1,329,002,277 | (53,708,118) |

| E/R | OBJECT AND NAME | EXPLANATION |
|-----|---|---|
| EXP | AC - WORKERS COMPENSATION GA - LOCAL GOVT ASST PROGRAM | A surplus is projected due to lower caseload. 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. |
| | BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES | A surplus is projected due to higher PILOTS payments than previously estimated. |
| | 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. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|--|---------------------|--------------------|--------------------------|---------------|
| EXP | AA - SALARIES, WAGES & FEES | 1,687,265 | 874,621 | 1,677,851 | 9,414 |
| | BB - EQUIPMENT | 2,400 | 56 | 2,400 | 0 |
| | DD - GENERAL EXPENSES | 15,400 | 6,445 | 15,400 | 0 |
| EXP Total | | 1,705,065 | 881,123 | 1,695,651 | 9,414 |
| REV | BC - PERMITS & LICENSES | 3,565,000 | 2,078,605 | 3,625,000 | 60,000 |
| | BD - FINES & FORFEITS | 600,000 | 117,900 | 600,000 | 0 |
| | BH - DEPT REVENUES | 200 | 30 | 200 | 0 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 45,000 | 200 | 45,000 | 0 |
| REV Total | | 4,210,200 | 2,196,735 | 4,270,200 | 60,000 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|--|---------------------|--------------------|--------------------------|--------------------|
| EXP | AA - SALARIES, WAGES & FEES | 117,264,859 | 54,237,148 | 111,722,576 | 5,542,283 |
| | AC - WORKERS COMPENSATION | 5,907,268 | 2,490,931 | 5,907,268 | 0 |
| | BB - EQUIPMENT | 124,000 | 22,504 | 124,000 | 0 |
| | DD - GENERAL EXPENSES | 3,257,630 | 1,573,104 | 3,257,630 | 0 |
| | DE - CONTRACTUAL SERVICES | 16,280,989 | 8,992,209 | 16,280,989 | 0 |
| | DF - UTILITY COSTS | 3,373,883 | 100,343 | 3,373,883 | 0 |
| EXP Total | | 146,208,629 | 67,416,239 | 140,666,346 | 5,542,283 |
| REV | BD - FINES & FORFEITS | 13,000 | 6,118 | 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 | 994,164 | 2,670,000 | 0 |
| | BJ - INTERDEPT REVENUES | 150,000 | 29,453 | 150,000 | 0 |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 10,711,625 | 1,492,648 | 6,310,125 | (4,401,500) |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 250,000 | (61,231) | (26,926) | (276,926) |
| REV Total | | 14,094,625 | 2,553,673 | 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. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|--------------|
| EXP | AA - SALARIES, WAGES & FEES | 1,733,129 | 787,129 | 1,733,129 | 0 |
| | DD - GENERAL EXPENSES | 80,000 | 47,112 | 80,000 | 0 |
| | DE - CONTRACTUAL SERVICES | 225,000 | 225,000 | 225,000 | 0 |
| EXP Total | | 2,038,129 | 1,059,241 | 2,038,129 | 0 |
| REV | BF - RENTS & RECOVERIES | 0 | 5,951 | 5,951 | 5,951 |
| REV Total | | 0 | 5,951 | 5,951 | 5,951 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|---------------|
| EXP | AA - SALARIES, WAGES & FEES | 2,311,072 | 1,036,971 | 2,218,076 | 92,996 |
| | BB - EQUIPMENT | 1,000 | 0 | 1,000 | 0 |
| | DD - GENERAL EXPENSES | 1,602,100 | 934,458 | 1,602,100 | 0 |
| EXP Total | | 3,914,172 | 1,971,429 | 3,821,176 | 92,996 |
| REV | BJ - INTERDEPT REVENUES | 1,273,937 | 70,740 | 1,273,937 | 0 |
| REV Total | | 1,273,937 | 70,740 | 1,273,937 | 0 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|---------------------|--------------------|--------------------------|--------------------|
| EXP | AA - SALARIES, WAGES & FEES | 5,169,609 | 2,497,333 | 5,155,385 | 14,224 |
| | BB - EQUIPMENT | 50,000 | 4,120 | 50,000 | 0 |
| | DD - GENERAL EXPENSES | 300,000 | 73,697 | 300,000 | 0 |
| | DE - CONTRACTUAL SERVICES | 300,000 | 214,881 | 300,000 | 0 |
| EXP Total | | 5,819,609 | 2,790,030 | 5,805,385 | 14,224 |
| REV | BD - FINES & FORFEITS | 100,000 | 28,525 | 100,000 | 0 |
| | BF - RENTS & RECOVERIES | 0 | 1,500 | 1,500 | 1,500 |
| | BH - DEPT REVENUES | 36,450,618 | 12,581,359 | 32,450,618 | (4,000,000) |
| REV Total | | 36,550,618 | 12,611,385 | 32,552,118 | (3,998,500) |

| E/R | OBJECT AND NAME | EXPLANATION |
|-----|--------------------|---|
| REV | BH - DEPT REVENUES | A shortfall is projected due to a decrease in the amount of documents processed for Mortgage Recording Fees. This decrease is directly correlated with the current slowdown in the economy. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|---------------------|--------------------|--------------------------|----------------|
| EXP | AA - SALARIES, WAGES & FEES | 6,426,629 | 2,992,194 | 5,960,255 | 466,374 |
| | BB - EQUIPMENT | 5,000 | 0 | 5,000 | 0 |
| | DD - GENERAL EXPENSES | 125,000 | 34,555 | 125,000 | 0 |
| | DE - CONTRACTUAL SERVICES | 623,500 | 127,800 | 623,500 | 0 |
| EXP Total | | 7,180,129 | 3,154,549 | 6,713,755 | 466,374 |
| REV | BF - RENTS & RECOVERIES | 250,000 | 0 | 250,000 | 0 |
| | BH - DEPT REVENUES | 16,300 | 4,821 | 16,300 | 0 |
| REV Total | | 266,300 | 4,821 | 266,300 | 0 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|---------------------------------------|------------------------|-----------------------|-----------------------------|------------------|
| EXP | AA - SALARIES, WAGES & FEES | 4,568,725 | 2,197,313 | 4,729,169 | (160,444) |
| | DD - GENERAL EXPENSES | 287,400 | 187,139 | 287,400 | 0 |
| | HH - INTERFD CHGS - INTERFUND CHARGES | 10,000 | 0 | 10,000 | 0 |
| EXP Total | | 4,866,125 | 2,384,452 | 5,026,569 | (160,444) |
| REV | BF - RENTS & RECOVERIES | 138,000 | 87,087 | 115,360 | (22,640) |
| | BH - DEPT REVENUES | 325,000 | 210,829 | 325,000 | 0 |
| REV Total | | 463,000 | 297,916 | 440,360 | (22,640) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



CT - COURTS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|--|------------------------|-----------------------|-----------------------------|----------|
| EXP | AB - FRINGE BENEFITS | 1,545,938 | 725,499 | 1,545,938 | 0 |
| EXP Total | | 1,545,938 | 725,499 | 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 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

| E/R | OBJECT AND NAME | 2014 Adopted | Current | 2nd. Quarter | |
|------------------|---|-------------------|-------------------|-------------------|------------------|
| | | Budget | Obligation | Projections | Variance |
| EXP | AA - SALARIES, WAGES & FEES | 29,054,886 | 15,231,442 | 29,701,283 | (646,397) |
| | BB - EQUIPMENT | 75,500 | 2,434 | 75,500 | 0 |
| | DD - GENERAL EXPENSES | 1,002,300 | 500,387 | 1,002,300 | 0 |
| | DE - CONTRACTUAL SERVICES | 1,281,608 | 659,326 | 1,281,608 | 0 |
| EXP Total | | 31,414,294 | 16,393,589 | 32,060,691 | (646,397) |
| 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 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|------------------|
| EXP | AA - SALARIES, WAGES & FEES | 14,529,299 | 5,489,870 | 14,653,181 | (123,882) |
| | BB - EQUIPMENT | 112,500 | 15,199 | 112,500 | 0 |
| | DD - GENERAL EXPENSES | 2,252,400 | 450,174 | 2,252,400 | 0 |
| | DE - CONTRACTUAL SERVICES | 725,082 | 405,473 | 725,082 | 0 |
| EXP Total | | 17,619,281 | 6,360,714 | 17,743,163 | (123,882) |
| REV | BF - RENTS & RECOVERIES | 120,000 | 61,050 | 120,000 | 0 |
| | BH - DEPT REVENUES | 35,000 | 29,489 | 35,000 | 0 |
| REV Total | | 155,000 | 90,539 | 155,000 | 0 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|--|---------------------|--------------------|--------------------------|-----------------|
| EXP | AA - SALARIES, WAGES & FEES | 827,773 | 423,633 | 704,337 | 123,436 |
| | DD - GENERAL EXPENSES | 15,500 | 4,000 | 15,500 | 0 |
| EXP Total | | 843,273 | 427,633 | 719,837 | 123,436 |
| REV | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 778,663 | (494,326) | 738,663 | (40,000) |
| REV Total | | 778,663 | (494,326) | 738,663 | (40,000) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-------------------------|---------------------|--------------------|--------------------------|------------------|
| EXP | AB - FRINGE BENEFITS | 202,495,618 | 125,668,002 | 199,590,204 | 2,905,414 |
| EXP Total | | 202,495,618 | 125,668,002 | 199,590,204 | 2,905,414 |
| REV | BF - RENTS & RECOVERIES | 0 | 23,450 | 23,450 | 23,450 |
| REV Total | | 0 | 23,450 | 23,450 | 23,450 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|---|---------------------|--------------------|--------------------------|--------------------|
| EXP | AA - SALARIES, WAGES & FEES | 13,874,046 | 7,127,822 | 14,250,824 | (376,778) |
| | BB - EQUIPMENT | 53,000 | 14,329 | 53,000 | 0 |
| | DD - GENERAL EXPENSES | 1,431,050 | 361,621 | 1,431,050 | 0 |
| | DE - CONTRACTUAL SERVICES | 402,330 | 211,702 | 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 | 96,044,414 | 135,000,000 | 4,500,000 |
| EXP Total | | 166,226,263 | 111,581,991 | 162,103,041 | 4,123,222 |
| REV | BC - PERMITS & LICENSES | 5,480,087 | 2,796,254 | 5,480,087 | 0 |
| | BD - FINES & FORFEITS | 150,000 | 80,223 | 150,000 | 0 |
| | BF - RENTS & RECOVERIES | 1,470,000 | 1,049,489 | 4,370,000 | 2,900,000 |
| | BH - DEPT REVENUES | 1,313,700 | 770,895 | 3,130,665 | 1,816,965 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 57,100 | 0 | 57,100 | 0 |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 0 | 73,549 | 73,549 | 73,549 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 82,698,500 | 14,693,847 | 75,098,500 | (7,600,000) |
| REV Total | | 91,169,387 | 19,464,256 | 88,359,901 | (2,809,486) |

| 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. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



HI - OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|--|------------------------|-----------------------|-----------------------------|------------------|
| EXP | AA - SALARIES, WAGES & FEES | 748,800 | 395,207 | 814,935 | (66,135) |
| | DD - GENERAL EXPENSES | 2,000 | 2 | 2,000 | 0 |
| | HF - INTER-DEPARTMENTAL CHARGES | 137,868 | 90,867 | 137,868 | 0 |
| EXP Total | | 888,668 | 486,076 | 954,803 | (66,135) |
| REV | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 436,120 | 156,511 | 439,358 | 3,238 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 234,780 | 55,834 | 87,871 | (146,909) |
| REV Total | | 670,900 | 212,345 | 527,229 | (143,671) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|-----------------|
| EXP | AA - SALARIES, WAGES & FEES | 548,518 | 263,992 | 566,656 | (18,138) |
| | DD - GENERAL EXPENSES | 5,450 | 3,700 | 5,450 | 0 |
| | DE - CONTRACTUAL SERVICES | 11,000 | 0 | 11,000 | 0 |
| EXP Total | | 564,968 | 267,692 | 583,106 | (18,138) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



HS - DEPARTMENT OF HUMAN SERVICES

| E/R | OBJECT AND NAME | 2014 Adopted | Current | 2nd. Quarter | Variance |
|------------------|---|-------------------|-------------------|-------------------|----------------|
| | | Budget | Obligation | Projections | |
| EXP | AA - SALARIES, WAGES & FEES | 5,500,889 | 2,888,905 | 4,803,596 | 697,293 |
| | DD - GENERAL EXPENSES | 701,898 | 330,168 | 701,898 | 0 |
| | DE - CONTRACTUAL SERVICES | 25,913,873 | 24,084,287 | 25,913,873 | 0 |
| | HF - INTER-DEPARTMENTAL CHARGES | 3,571,363 | 1,340,583 | 3,571,363 | 0 |
| EXP Total | | 35,688,023 | 28,643,943 | 34,990,730 | 697,293 |
| REV | BD - FINES & FORFEITS | 40,000 | 9,539 | 40,000 | 0 |
| | BF - RENTS & RECOVERIES | 0 | 61,999 | 61,999 | 61,999 |
| | BJ - INTERDEPT REVENUES | 379,280 | 258,393 | 379,280 | 0 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 0 | 37,500 | 150,000 | 150,000 |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 5,543,758 | (14,445) | 5,543,758 | 0 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 10,314,824 | (631,579) | 10,314,824 | 0 |
| REV Total | | 16,277,862 | (278,592) | 16,489,861 | 211,999 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|---|---------------------|--------------------|--------------------------|------------------|
| EXP | AA - SALARIES, WAGES & FEES | 7,102,898 | 3,970,915 | 7,129,489 | (26,591) |
| | DD - GENERAL EXPENSES | 347,750 | 167,303 | 347,750 | 0 |
| | DE - CONTRACTUAL SERVICES | 10,411,816 | 5,791,247 | 10,411,816 | 0 |
| | DF - UTILITY COSTS | 3,868,318 | 1,875,976 | 3,868,318 | 0 |
| EXP Total | | 21,730,782 | 11,805,440 | 21,757,373 | (26,591) |
| REV | BH - DEPT REVENUES | 40,000 | 175 | 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 | (330,571) | 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. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|----------------|
| EXP | AA - SALARIES, WAGES & FEES | 6,248,334 | 2,617,419 | 5,494,423 | 753,911 |
| | BB - EQUIPMENT | 60,777 | 44,620 | 60,777 | 0 |
| | DD - GENERAL EXPENSES | 1,684,331 | 1,461,625 | 1,684,331 | 0 |
| | DE - CONTRACTUAL SERVICES | 1,104,700 | 905,000 | 1,069,700 | 35,000 |
| EXP Total | | 9,098,142 | 5,028,663 | 8,309,231 | 788,911 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|----------------|
| EXP | AA - SALARIES, WAGES & FEES | 315,000 | 133,124 | 324,330 | (9,330) |
| | DD - GENERAL EXPENSES | 5,700 | 2,500 | 5,700 | 0 |
| | DE - CONTRACTUAL SERVICES | 407,900 | 257,425 | 407,900 | 0 |
| EXP Total | | 728,600 | 393,049 | 737,930 | (9,330) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|---------------|
| EXP | AA - SALARIES, WAGES & FEES | 474,667 | 219,946 | 452,520 | 22,147 |
| | DD - GENERAL EXPENSES | 24,900 | 9,988 | 24,900 | 0 |
| | DE - CONTRACTUAL SERVICES | 31,000 | 13,643 | 31,000 | 0 |
| EXP Total | | 530,567 | 243,576 | 508,420 | 22,147 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|--------------|
| EXP | AA - SALARIES, WAGES & FEES | 6,687,325 | 3,161,378 | 6,678,382 | 8,943 |
| | BB - EQUIPMENT | 45,900 | 26,614 | 45,900 | 0 |
| | DD - GENERAL EXPENSES | 643,017 | 488,428 | 643,017 | 0 |
| | DE - CONTRACTUAL SERVICES | 99,664 | 58,664 | 99,664 | 0 |
| EXP Total | | 7,475,906 | 3,735,084 | 7,466,963 | 8,943 |
| REV | BH - DEPT REVENUES | 25,000 | 8,414 | 25,000 | 0 |
| REV Total | | 25,000 | 8,414 | 25,000 | 0 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|----------------|
| EXP | AA - SALARIES, WAGES & FEES | 506,013 | 272,783 | 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 | 274,399 | 519,606 | 2,957 |
| REV | BH - DEPT REVENUES | 400,000 | 505,292 | 550,000 | 150,000 |
| REV Total | | 400,000 | 505,292 | 550,000 | 150,000 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



PB - PROBATION

| E/R | OBJECT AND NAME | 2014 Adopted | Current | 2nd. Quarter | Variance |
|------------------|--|-------------------|------------------|-------------------|----------------|
| | | Budget | Obligation | Projections | |
| EXP | AA - SALARIES, WAGES & FEES | 16,751,515 | 7,965,730 | 16,399,057 | 352,458 |
| | BB - EQUIPMENT | 30,900 | 14,747 | 30,900 | 0 |
| | DD - GENERAL EXPENSES | 277,800 | 113,787 | 277,800 | 0 |
| | DE - CONTRACTUAL SERVICES | 653,325 | 72,900 | 653,325 | 0 |
| | DF - UTILITY COSTS | 500 | 0 | 500 | 0 |
| | HF - INTER-DEPARTMENTAL CHARGES | 1,535,544 | 482,060 | 1,535,544 | 0 |
| EXP Total | | 19,249,584 | 8,649,223 | 18,897,126 | 352,458 |
| REV | BH - DEPT REVENUES | 1,780,000 | 825,498 | 1,780,000 | 0 |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 16,000 | 47,233 | 47,233 | 31,233 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 4,857,877 | 1,040,210 | 4,857,877 | 0 |
| REV Total | | 6,653,877 | 1,912,942 | 6,685,110 | 31,233 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|---------------|
| EXP | AA - SALARIES, WAGES & FEES | 739,354 | 352,663 | 718,787 | 20,567 |
| | DD - GENERAL EXPENSES | 38,600 | 10,723 | 38,600 | 0 |
| | DE - CONTRACTUAL SERVICES | 12,500 | 0 | 12,500 | 0 |
| EXP Total | | 790,454 | 363,386 | 769,887 | 20,567 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|--|---------------------|--------------------|--------------------------|--------------------|
| EXP | AA - SALARIES, WAGES & FEES | 15,799,646 | 8,117,876 | 19,008,469 | (3,208,823) |
| | BB - EQUIPMENT | 456,500 | 127,732 | 456,500 | 0 |
| | DD - GENERAL EXPENSES | 1,704,700 | 1,081,588 | 1,704,700 | 0 |
| | DE - CONTRACTUAL SERVICES | 6,130,500 | 4,689,434 | 6,130,500 | 0 |
| EXP Total | | 24,091,346 | 14,016,629 | 27,300,169 | (3,208,823) |
| REV | BF - RENTS & RECOVERIES | 1,577,300 | 777,744 | 1,621,518 | 44,218 |
| | BH - DEPT REVENUES | 19,515,342 | 8,708,483 | 18,515,342 | (1,000,000) |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 0 | 42,302 | 0 | 0 |
| | TX - SPECIAL TAXES - SPECIAL TAXES | 2,925,000 | 810,104 | 2,925,000 | 0 |
| REV Total | | 24,017,642 | 10,338,633 | 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. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



PR - SHARED SERVICES

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|---------------------|--------------------|--------------------------|------------------|
| EXP | AA - SALARIES, WAGES & FEES | 877,769 | 460,546 | 923,591 | (45,822) |
| | DD - GENERAL EXPENSES | 17,500 | 8,469 | 17,500 | 0 |
| | DE - CONTRACTUAL SERVICES | 1,700 | 1,495 | 1,700 | 0 |
| EXP Total | | 896,969 | 470,510 | 942,791 | (45,822) |
| REV | BF - RENTS & RECOVERIES | 200,000 | 14,216 | 200,000 | 0 |
| | BH - DEPT REVENUES | 528,500 | 7,500 | 100,500 | (428,000) |
| REV Total | | 728,500 | 21,716 | 300,500 | (428,000) |

| E/R | OBJECT AND NAME | EXPLANATION |
|-----|--------------------|---|
| REV | BH - DEPT REVENUES | A shortfall is projected due to a delay in the implementation of the Online Vendor Registration Initiative. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



PW - PUBLIC WORKS DEPARTMENT

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|---|---------------------|--------------------|--------------------------|--------------------|
| EXP | AA - SALARIES, WAGES & FEES | 27,757,713 | 17,132,047 | 33,078,932 | (5,321,219) |
| | AC - WORKERS COMPENSATION | 2,228,693 | 686,960 | 2,228,693 | 0 |
| | BB - EQUIPMENT | 93,000 | 51,300 | 93,000 | 0 |
| | DD - GENERAL EXPENSES | 5,580,800 | 5,161,799 | 6,980,800 | (1,400,000) |
| | DE - CONTRACTUAL SERVICES | 122,407,419 | 114,777,881 | 125,816,818 | (3,409,399) |
| | DF - UTILITY COSTS | 28,334,292 | 17,329,222 | 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 | 9,674,978 | 14,023,917 | 1,000,000 |
| EXP Total | | 254,651,941 | 177,603,351 | 263,382,559 | (8,730,618) |
| REV | BC - PERMITS & LICENSES | 710,000 | 222,404 | 710,000 | 0 |
| | BD - FINES & FORFEITS | 10,000 | 0 | 0 | (10,000) |
| | BF - RENTS & RECOVERIES | 8,991,895 | 6,177,759 | 9,698,787 | 706,892 |
| | BH - DEPT REVENUES | 47,871,425 | 8,265,993 | 48,280,204 | 408,779 |
| | BJ - INTERDEPT REVENUES | 17,545,265 | 1,151,620 | 17,545,265 | 0 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 6,855,006 | (772,373) | 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 | 15,727,345 | 63,679,000 | 1,230,000 |
| REV Total | | 150,565,431 | 30,772,748 | 152,901,102 | 2,335,671 |

| E/R | OBJECT AND NAME | EXPLANATION |
|-----|-----------------------------|---|
| EXP | AA - SALARIES, WAGES & FEES | A deficit is projected due to an increase in overtime and the cost associated with the passing of the labor agreements 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. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|----------------|
| EXP | AA - SALARIES, WAGES & FEES | 879,484 | 333,536 | 752,027 | 127,457 |
| | BB - EQUIPMENT | 5,000 | 0 | 5,000 | 0 |
| | DD - GENERAL EXPENSES | 160,500 | 8,172 | 160,500 | 0 |
| | DE - CONTRACTUAL SERVICES | 125,000 | 6,425 | 125,000 | 0 |
| EXP Total | | 1,169,984 | 348,133 | 1,042,527 | 127,457 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|--------------|
| EXP | AA - SALARIES, WAGES & FEES | 226,800 | 98,486 | 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 | 102,962 | 235,080 | 7,662 |
| REV | BH - DEPT REVENUES | 15,000 | 11,298 | 21,000 | 6,000 |
| REV Total | | 15,000 | 11,298 | 21,000 | 6,000 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|--|---------------------|--------------------|--------------------------|-------------------|
| EXP | AA - SALARIES, WAGES & FEES | 44,157,561 | 21,507,087 | 44,377,911 | (220,350) |
| | BB - EQUIPMENT | 24,000 | 5,753 | 199,000 | (175,000) |
| | DD - GENERAL EXPENSES | 883,150 | 451,729 | 883,150 | 0 |
| | DE - CONTRACTUAL SERVICES | 8,779,143 | 4,404,704 | 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 | 28,614,877 | 60,143,433 | 3,956,567 |
| | TT - PURCHASED SERVICES | 61,247,021 | 44,527,647 | 66,547,021 | (5,300,000) |
| | WW - EMERGENCY VENDOR PAYMENTS | 56,595,000 | 29,592,457 | 52,250,000 | 4,345,000 |
| | XX - MEDICAID | 253,257,500 | 123,249,800 | 248,712,000 | 4,545,500 |
| EXP Total | | 507,388,553 | 256,890,993 | 500,136,836 | 7,251,717 |
| REV | BF - RENTS & RECOVERIES | 1,900,000 | 162,198 | 15,050,000 | 13,150,000 |
| | BH - DEPT REVENUES | 14,974,440 | 6,019,208 | 14,974,440 | 0 |
| | BJ - INTERDEPT REVENUES | 277,029 | 34,387 | 277,029 | 0 |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 116,791,754 | 12,123,655 | 116,436,362 | (355,392) |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 56,538,103 | 19,303,498 | 54,529,368 | (2,008,735) |
| REV Total | | 190,481,326 | 37,642,946 | 201,267,199 | 10,785,873 |

| 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 a lower than anticipated number of caseloads under TANF, Safety Net, Institutional and foster care and Juvenile Delinquency 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 the reversal of a Foster Care and a Juvenile delinquency contracts that were not fully utilized as a result of lower caseloads. |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | A surplus is 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. |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|------------------------------------|------------------------|-----------------------|-----------------------------|----------------|
| EXP | AA - SALARIES, WAGES & FEES | 2,160,515 | 1,028,764 | 1,998,881 | 161,634 |
| | BB - EQUIPMENT | 11,000 | 8,918 | 11,000 | 0 |
| | DD - GENERAL EXPENSES | 337,050 | 241,346 | 337,050 | 0 |
| | DE - CONTRACTUAL SERVICES | 310,500 | 111,130 | 310,500 | 0 |
| | OO - OTHER EXPENSE | 10,000,000 | 6,427,495 | 10,000,000 | 0 |
| EXP Total | | 12,819,065 | 7,817,653 | 12,657,431 | 161,634 |
| REV | BA - INT PENALTY ON TAX | 29,100,000 | 17,657,439 | 29,100,000 | 0 |
| | BD - FINES & FORFEITS | 10,000 | 12,718 | 10,000 | 0 |
| | BE - INVEST INCOME | 1,830,000 | 654,921 | 1,830,000 | 0 |
| | BF - RENTS & RECOVERIES | 10,000 | 43,890 | 46,583 | 36,583 |
| | BH - DEPT REVENUES | 525,000 | 175,146 | 525,000 | 0 |
| | TX - SPECIAL TAXES - SPECIAL TAXES | 3,275,000 | 1,268,824 | 3,275,000 | 0 |
| REV Total | | 34,750,000 | 19,812,938 | 34,786,583 | 36,583 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|-----------------------------|------------------------|-----------------------|-----------------------------|--------------------|
| EXP | AA - SALARIES, WAGES & FEES | 3,019,815 | 1,444,608 | 3,056,058 | (36,243) |
| | BB - EQUIPMENT | 8,900 | 1,340 | 8,900 | 0 |
| | DD - GENERAL EXPENSES | 283,690 | 98,862 | 283,690 | 0 |
| | DE - CONTRACTUAL SERVICES | 11,451,521 | 5,890,000 | 15,883,081 | (4,431,560) |
| EXP Total | | 14,763,926 | 7,434,810 | 19,231,729 | (4,467,803) |
| REV | BD - FINES & FORFEITS | 62,446,289 | 25,648,781 | 81,105,489 | 18,659,200 |
| | BF - RENTS & RECOVERIES | 0 | 16,309 | 16,309 | 16,309 |
| REV Total | | 62,446,289 | 25,665,090 | 81,121,798 | 18,675,509 |

| 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 SECOND QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

| E/R | OBJECT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|------------------|--|------------------------|-----------------------|-----------------------------|-----------------|
| EXP | AA - SALARIES, WAGES & FEES | 385,877 | 193,997 | 417,466 | (31,589) |
| | DD - GENERAL EXPENSES | 11,200 | 6,027 | 11,200 | 0 |
| | DE - CONTRACTUAL SERVICES | 700 | 0 | 700 | 0 |
| | HF - INTER-DEPARTMENTAL CHARGES | 1,000 | 0 | 1,000 | 0 |
| EXP Total | | 398,777 | 200,024 | 430,366 | (31,589) |
| 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 SECOND QUARTER FINANCIAL REPORT



2014 AA - SALARIES, WAGES & FEES - TERMINAL LEAVE

| FUND | DEPT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|--------------------|--|---------------------|--------------------|--------------------------|---------------------|
| 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 | 239,040 | 239,040 | (98,067) |
| | BU - OFFICE OF MANAGEMENT AND BUDGET | 2,327,724 | (115,202) | 2,327,724 | 0 |
| | CA - OFFICE OF CONSUMER AFFAIRS | 4,061 | 75,911 | 55,586 | (51,525) |
| | CC - NC SHERIFF/CORRECTIONAL CENTER | 828,646 | 2,305,353 | 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 | 522,378 | 465,215 | 62,048 |
| | EL - BOARD OF ELECTIONS | 184,240 | 172,117 | 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 | 219,841 | 83,240 | 94,403 |
| | IT - INFORMATION TECHNOLOGY | 238,846 | 265,197 | 244,847 | (6,001) |
| | LE - COUNTY LEGISLATURE | 105,537 | 111,939 | 140,144 | (34,607) |
| | 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 | 210,802 | 139,843 | (64,950) |
| | 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 | 6,145,393 | 6,683,672 | (809,875) |
| PDD | PD - POLICE DEPARTMENT | 12,511,091 | 5,402,287 | 11,815,043 | 696,048 |
| PDD Total | | 12,511,091 | 5,402,287 | 11,815,043 | 696,048 |
| PDH | PD - POLICE DEPARTMENT | 12,661,518 | 11,047,857 | 24,667,509 | (12,005,991) |
| PDH Total | | 12,661,518 | 11,047,857 | 24,667,509 | (12,005,991) |
| Grand Total | | 31,231,822 | 22,806,965 | 43,351,122 | (12,119,300) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



2014 AA - SALARIES, WAGES & FEES - OVERTIME

| FUND | DEPT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projecton | Variance |
|--------------------|--|---------------------|--------------------|------------------------|---------------------|
| FCF | FC - FIRE COMMISSION | 1,941,500 | 741,058 | 2,110,206 | (168,706) |
| FCF Total | | 1,941,500 | 741,058 | 2,110,206 | (168,706) |
| GEN | AR - ASSESSMENT REVIEW COMMISSION | 0 | 72 | 76 | (76) |
| | AS - ASSESSMENT DEPARTMENT | 0 | 1,523 | 4,730 | (4,730) |
| | CA - OFFICE OF CONSUMER AFFAIRS | 111,000 | 38,946 | 68,801 | 42,199 |
| | CC - NC SHERIFF/CORRECTIONAL CENTER | 16,153,356 | 6,613,144 | 16,504,483 | (351,127) |
| | CF - OFFICE OF CONSTITUENT AFFAIRS | 100,000 | 5,987 | 135,450 | (35,450) |
| | CL - COUNTY CLERK | 65,000 | 0 | 25,000 | 40,000 |
| | CO - COUNTY COMPTROLLER | 12,700 | 11,187 | 17,700 | (5,000) |
| | CS - CIVIL SERVICE | 20,900 | 4,565 | 21,838 | (938) |
| | DA - DISTRICT ATTORNEY | 925,000 | 512,618 | 1,050,269 | (125,269) |
| | EL - BOARD OF ELECTIONS | 34,500 | 7,005 | 34,500 | 0 |
| | EM - EMERGENCY MANAGEMENT | 12,900 | 21,023 | 12,900 | 0 |
| | HE - HEALTH DEPARTMENT | 274,600 | 70,845 | 288,746 | (14,146) |
| | HS - DEPARTMENT OF HUMAN SERVICES | 2,200 | 1 | 735 | 1,465 |
| | IT - INFORMATION TECHNOLOGY | 225,200 | 214,309 | 234,404 | (9,204) |
| | LE - COUNTY LEGISLATURE | 0 | 900 | 901 | (901) |
| | ME - MEDICAL EXAMINER | 35,286 | 55,866 | 82,504 | (47,218) |
| | PA - PUBLIC ADMINISTRATOR | 7,800 | 22 | 4,095 | 3,705 |
| | PB - PROBATION | 300,000 | 139,129 | 312,738 | (12,738) |
| | PK - PARKS, RECREATION AND MUSEUMS | 410,900 | 318,320 | 429,961 | (19,061) |
| | PR - SHARED SERVICES | 1,800 | 565 | 1,890 | (90) |
| | PW - PUBLIC WORKS DEPARTMENT | 2,485,101 | 3,277,247 | 5,753,409 | (3,268,308) |
| | RM - RECORDS MANAGEMENT | 4,100 | 5,843 | 10,335 | (6,235) |
| | SS - SOCIAL SERVICES | 1,206,625 | 653,263 | 1,447,696 | (241,071) |
| | TR - COUNTY TREASURER | 0 | 4,936 | 20,933 | (20,933) |
| | TV - TRAFFIC & PARKING VIOLATIONS AGENCY | 70,000 | 3,288 | 31,497 | 38,503 |
| GEN Total | | 22,458,968 | 11,960,602 | 26,495,591 | (4,036,623) |
| PDD | PD - POLICE DEPARTMENT | 25,000,000 | 11,321,946 | 34,340,000 | (9,340,000) |
| PDD Total | | 25,000,000 | 11,321,946 | 34,340,000 | (9,340,000) |
| PDH | PD - POLICE DEPARTMENT | 25,000,000 | 12,473,789 | 30,660,000 | (5,660,000) |
| PDH Total | | 25,000,000 | 12,473,789 | 30,660,000 | (5,660,000) |
| Grand Total | | 74,400,468 | 36,497,395 | 93,605,798 | (19,205,330) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

| FUND | DEPT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter 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 SECOND QUARTER FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

| FUND | DEPT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter 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 | 48,642,922 | 48,642,924 | (533,981) |
| GEN Total | | 48,108,943 | 48,642,922 | 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 | 59,342,298 | 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 SECOND QUARTER FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

| FUND | DEPT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|--------------------|--------------------------------------|------------------------|-----------------------|-----------------------------|------------------|
| FCF | FB - FRINGE BENEFIT | 1,698,491 | 778,005 | 1,581,704 | 116,787 |
| FCF Total | | 1,698,491 | 778,005 | 1,581,704 | 116,787 |
| GEN | BU - OFFICE OF MANAGEMENT AND BUDGET | 0 | 409 | 0 | 0 |
| | CT - COURTS | 37,183 | 14,914 | 37,183 | 0 |
| | FB - FRINGE BENEFIT | 69,880,744 | 33,276,719 | 66,524,176 | 3,356,568 |
| GEN Total | | 69,917,927 | 33,292,043 | 66,561,359 | 3,356,568 |
| PDD | FB - FRINGE BENEFIT | 32,170,926 | 14,557,669 | 30,086,728 | 2,084,198 |
| PDD Total | | 32,170,926 | 14,557,669 | 30,086,728 | 2,084,198 |
| PDH | FB - FRINGE BENEFIT | 28,974,942 | 13,992,796 | 27,801,658 | 1,173,284 |
| PDH Total | | 28,974,942 | 13,992,796 | 27,801,658 | 1,173,284 |
| Grand Total | | 132,762,286 | 62,620,513 | 126,031,449 | 6,730,837 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

| FUND | DEPT AND NAME | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance |
|--------------------|--------------------------------------|---------------------|--------------------|--------------------------|------------------|
| FCF | FB - FRINGE BENEFIT | 1,048,722 | 472,992 | 944,292 | 104,430 |
| FCF Total | | 1,048,722 | 472,992 | 944,292 | 104,430 |
| GEN | BU - OFFICE OF MANAGEMENT AND BUDGET | 22,016,819 | 715,484 | 22,016,819 | 0 |
| | CT - COURTS | 1,198,755 | 577,524 | 1,198,755 | 0 |
| | FB - FRINGE BENEFIT | 48,289,145 | 23,944,034 | 48,402,725 | (113,580) |
| GEN Total | | 71,504,719 | 25,237,043 | 71,618,299 | (113,580) |
| PDD | FB - FRINGE BENEFIT | 25,325,482 | 12,228,182 | 24,429,800 | 895,682 |
| PDD Total | | 25,325,482 | 12,228,182 | 24,429,800 | 895,682 |
| PDH | FB - FRINGE BENEFIT | 35,323,883 | 17,177,959 | 34,494,232 | 829,651 |
| PDH Total | | 35,323,883 | 17,177,959 | 34,494,232 | 829,651 |
| Grand Total | | 133,202,806 | 55,116,175 | 131,486,623 | 1,716,183 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



| 2014 OTHER EXPENSE | | | | | | | |
|-------------------------------------|---|---|--|-----------------------|-----------------------------|--------------------|-------------------|
| FUND | DEPT AND NAME | SUBJECT | 2014 Adopted Budget | Current Obligation | 2nd. Quarter Projections | Variance | |
| DSV | DS - DEBT SERVICE | 88988 - EXPENSE OF LOANS | 7,185,600 | 274,024 | 8,112,000 | (926,400) | |
| | | 88989 - NIFA SET-ASIDES | 193,473,026 | 0 | 193,473,026 | 0 | |
| | DS - DEBT SERVICE Total | | | 200,658,626 | 274,024 | 201,585,026 | (926,400) |
| DSV Total | | | 200,658,626 | 274,024 | 201,585,026 | (926,400) | |
| GEN | BU - OFFICE OF MANAGEMENT AND BUDGET | 49949 - PMT CITY OF LONG BEACH | 106,233 | 106,233 | 106,233 | 0 | |
| | | 52952 - LIDO-PT.LOOKOUT FIRE DISTRICT | 5,775 | 5,775 | 5,775 | 0 | |
| | | 55955 - NYS ASSN OF COUNTIES | 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 | 2,984,446 | 7,729,564 | 0 | |
| | | 6Q60Q - HIPAA PAYMENTS | 25,000 | 0 | 25,000 | 0 | |
| | | 70970 - RESIDENT TUITION | 4,598,000 | (27,375) | 4,598,000 | 0 | |
| | | 7097F - FIT RESIDENT TUITION | 4,114,000 | (3,130,827) | 4,114,000 | 0 | |
| | | 87985 - OTHER PAYMENTS | 0 | 123,686 | 0 | 0 | |
| | | 87987 - OTHER SUITS & DAMAGES | 2,000,000 | 93,591 | 2,000,000 | 0 | |
| | | 8798A - OTHER SUITS & DAMAGES-INTEREST | 0 | 97,476 | 0 | 0 | |
| | | 8798B - ATTORNEY FEES | 0 | 694,614 | 0 | 0 | |
| | | 8798C - ATTORNEY GROSS PROCEEDS | 0 | 471,813 | 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 | 8,187,523 | 35,447,168 |
| | PW - PUBLIC WORKS DEPARTMENT | PW - PUBLIC WORKS DEPARTMENT | 6H60H - PT LOOKOUT/LIDO LG BCH BUS RT | 75,000 | 0 | 75,000 | 0 |
| | | | 94994 - RENT | 14,948,917 | 12,066,476 | 13,948,917 | 1,000,000 |
| | | | 80981 - COLISEUM REPAIR EXPENSES | 0 | (2,391,499) | 0 | 0 |
| | PW - PUBLIC WORKS DEPARTMENT Total | | | 15,023,917 | 9,674,978 | 14,023,917 | 1,000,000 |
| | TR - COUNTY TREASURER | TR - COUNTY TREASURER | 87987 - OTHER SUITS & DAMAGES | 10,000,000 | 5,671,012 | 10,000,000 | 0 |
| | | | 8798A - OTHER SUITS & DAMAGES-INTEREST | 0 | 756,484 | 0 | 0 |
| | TR - COUNTY TREASURER Total | | | 10,000,000 | 6,427,495 | 10,000,000 | 0 |
| GEN Total | | | 60,471,085 | 24,289,996 | 59,471,085 | 1,000,000 | |
| PDD | PD - POLICE DEPARTMENT | 87985 - OTHER PAYMENTS | 0 | 0 | 0 | 0 | |
| | | 87987 - OTHER SUITS & DAMAGES | 750,000 | 83,383 | 750,000 | 0 | |
| | | 8798B - ATTORNEY FEES | 0 | 0 | 0 | 0 | |
| | | 8798C - ATTORNEY GROSS PROCEEDS | 0 | 245,000 | 0 | 0 | |
| | | 97998 - CONTINGENCY RESERVE | 2,000,000 | 0 | 0 | 2,000,000 | |
| PD - POLICE DEPARTMENT Total | | | 2,750,000 | 328,383 | 750,000 | 2,000,000 | |
| PDD Total | | | 2,750,000 | 328,383 | 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 |
| PDH Total | | | 250,000 | 16,997 | 250,000 | 0 | |
| Grand Total | | | 264,129,711 | 24,909,400 | 262,056,111 | 2,073,600 | |

SMART GOVERNMENT INITIATIVES

FISCAL 2014 SECOND QUARTER 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 | \$ 243,551 | \$ 1,095,478 | \$ 2,925,625 |
| Total | | \$ 921,072 | \$ 2,025,602 | \$ 5,279,442 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of June 30, 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 June 30, 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 SECOND QUARTER FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of June 30, 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 | 243,551 | 353,441 |

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 June 30, 2014, three officers have retired under this initiative.

2014 Annual Impact

The value of the removal and transferal 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 SECOND QUARTER FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

| Department | FY 2014 Budget | On Board 12/31/2013 | On Board 5/31/2014 | New Hire | Term/Resign | Transfer In | Transfer Out | On Board 6/30/2014 | Variance 6/30/14 vs. 5/31/14 | Variance 6/30/2014 vs. 2014 Budget | Contract Employees |
|--|----------------|---------------------|--------------------|----------|-------------|-------------|--------------|--------------------|------------------------------|------------------------------------|--------------------|
| AR - ASSESSMENT REVIEW COMMISSION | 29 | 29 | 29 | - | - | - | - | 29 | - | - | - |
| AS - ASSESSMENT DEPARTMENT | 158 | 153 | 150 | - | - | - | - | 150 | - | (8) | - |
| AT - COUNTY ATTORNEY | 107 | 95 | 95 | - | - | 1 | (2) | 94 | (1) | (13) | - |
| BU - OFFICE OF MANAGEMENT AND BUDGET | 25 | 22 | 23 | - | - | - | - | 23 | - | (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 | 1,049 | - | (2) | - | - | 1,047 | (2) | (87) | - |
| CE - COUNTY EXECUTIVE | 18 | 18 | 16 | - | - | - | - | 16 | - | (2) | - |
| CF - OFFICE OF CONSTITUENT AFFAIRS | 38 | 37 | 36 | 1 | - | - | - | 37 | 1 | (1) | - |
| CL - COUNTY CLERK | 84 | 84 | 82 | 1 | - | - | - | 83 | 1 | (1) | - |
| CO - COUNTY COMPTROLLER | 86 | 71 | 73 | 4 | - | 4 | (3) | 78 | 5 | (8) | - |
| CS - CIVIL SERVICE | 51 | 50 | 50 | - | - | - | - | 50 | - | (1) | - |
| DA - DISTRICT ATTORNEY | 375 | 375 | 374 | 2 | (2) | 5 | (5) | 374 | - | (1) | - |
| EL - BOARD OF ELECTIONS | 139 | 160 | 169 | - | (1) | - | - | 168 | (1) | 29 | - |
| FC - FIRE COMMISSION | 95 | 91 | 88 | - | (1) | - | - | 87 | (1) | (8) | - |
| EM - EMERGENCY MANAGEMENT | 9 | 8 | 10 | - | - | - | - | 10 | - | 1 | - |
| HE - HEALTH DEPARTMENT | 173 | 170 | 169 | - | (1) | 1 | - | 169 | - | (4) | - |
| HI - HOUSING & INTERGOVERNMENTAL AFFAIRS | 12 | 13 | 14 | - | - | - | - | 14 | - | 2 | - |
| HR - COMMISSION ON HUMAN RIGHTS | 8 | 8 | 8 | - | - | - | - | 8 | - | - | - |
| HS - DEPARTMENT OF HUMAN SERVICES | 77 | 72 | 69 | - | - | 1 | (1) | 69 | - | (8) | 7 |
| IT - INFORMATION TECHNOLOGY | 79 | 76 | 80 | - | (1) | - | - | 79 | (1) | - | - |
| LE - COUNTY LEGISLATURE | 102 | 86 | 86 | - | (1) | - | - | 85 | (1) | (17) | - |
| LR - OFFICE OF LABOR RELATIONS | 5 | 4 | 4 | - | - | 1 | - | 5 | 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 | - | - | 6 | (3) | 151 | 3 | - | - |
| PD - POLICE DISTRICT | 1,422 | 1,343 | 1,440 | - | (2) | 20 | (8) | 1,450 | 10 | 28 | - |
| PD - POLICE HEADQUARTERS | 1,630 | 1,615 | 1,571 | - | (11) | 7 | (19) | 1,548 | (23) | (82) | - |
| PR - SHARED SERVICES | 11 | 10 | 11 | - | - | - | - | 11 | - | - | - |
| PW - PUBLIC WORKS DEPARTMENT | 418 | 412 | 410 | - | (1) | - | - | 409 | (1) | (9) | - |
| RM - RECORDS MANAGEMENT | 14 | 12 | 12 | - | - | - | - | 12 | - | (2) | - |
| SA - COORD AGENCY FOR SPANISH AMERICANS | 4 | 4 | 4 | - | - | - | - | 4 | - | - | - |
| SS - SOCIAL SERVICES | 640 | 633 | 621 | - | - | 5 | (5) | 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 | 7,275 | 8 | (23) | 51 | (46) | 7,265 | (10) | (130) | - |
| Contract Employees | 41 | 28 | - | - | - | - | - | - | - | - | 23 |
| Major Operating Funds Sub-Total | 7,436 | 7,280 | 7,275 | 8 | (23) | 51 | (46) | 7,265 | (15) | (171) | 23 |
| Sewer District | 306 | 295 | 289 | - | (2) | - | - | 287 | (8) | (19) | - |
| Grand Total F/T Employees | 7,742 | 7,575 | 7,564 | 8 | (25) | 51 | (46) | 7,552 | (23) | (190) | 23 |

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

| DEPARTMENT | TITLE | HC |
|---------------------------------|--------------------------------|-----------|
| CF | DUPLICATING MACHINE OPERATR II | 1 |
| CL | DEPUTY COUNTY CLERK | 1 |
| CO | FIELD AUDITOR II | 4 |
| DA | ASST DISTRICT ATTY | 2 |
| MAJOR FUNDS NEW HIRES | | 8 |
| | | |
| SEWER DISTRICT NEW HIRES | | 0 |
| | | |
| TOTAL NEW HIRES | | 8 |



KPI REPORT 1: Appendix B: Termination/Resignation

| DEPARTMENT | TITLE | Termination/ Resignation |
|---|-------------------------------|-------------------------------------|
| CC | CORRECTION OFFICER | (1) |
| | CORRECTION LIEUTENANT | (1) |
| DA | ASST DISTRICT ATTY | (2) |
| EL | ELECTION CLERK | (1) |
| FC | FIRE CMNTNS TECH I | (1) |
| HE | SANITARIAN I | (1) |
| IT | INFORMATION TECH SPECIALIST I | (1) |
| LE | SPECIAL ASSISTANT TO MAJORITY | (1) |
| PDD | POL CAPT-DEP INSPTR | (1) |
| | POLICE OFFICER | (1) |
| PDH | POL LIEUT-DETECTIVE | (1) |
| PD | POLICE SERGEANT | (1) |
| PDH | POLICE OFFICER | (3) |
| | POLICE OFFICER-DET | (4) |
| | AMB MED TECH SPVR | (1) |
| | AMBULANCE MED TECH | (1) |
| PW | DEP COMMR PUBLIC WKS | (1) |
| MAJOR FUNDS TERMINATION/RESIGNATION | | (23) |
| SSW | PLANT MAINT MECH I | (2) |
| SEWER DISTRICT TERMINATION/RESIGNATION | | (2) |
| TOTAL TERMINATION/RESIGNATION | | (25) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

| Department | On Board 5/31/2014 | New Hire | Transfer In | Transfer Out | Termination / Resignation | On Board 6/30/2014 | Variance 5/31/14 vs. 6/30/14 |
|--|-----------------------|----------|----------------|-----------------|------------------------------|-----------------------|------------------------------------|
| CE - CRIMINAL JUSTICE COORD COUNCIL | 1 | - | - | - | - | 1 | - |
| EM - EMERGENCY MANAGEMENT | - | - | - | - | - | - | - |
| HE - HEALTH DEPARTMENT | 71 | - | - | (2) | - | 69 | (2) |
| HI - HOUSING & INTERGOVERNMENTAL AFFAIRS | 52 | - | 3 | (3) | - | 52 | - |
| HS - DEPARTMENT OF HUMAN SERVICES | 41 | - | - | - | - | 41 | - |
| ME - MEDICAL EXAMINER | - | - | - | - | - | - | - |
| PB - PROBATION | 4 | - | - | - | - | 4 | - |
| PK - PARKS, RECREATION AND MUSEUMS | 12 | - | - | (3) | - | 9 | (3) |
| SS - SOCIAL SERVICES | 150 | - | - | - | - | 150 | - |
| Grant Fund Total | 331 | - | 3 | (8) | - | 326 | (5) |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

| Department | CSEA | DAI | IPBA | PBA | COBA | SOA | Total Union | | | | Total Non | Grand Total | |
|--|--------------|------------|-----------|--------------|------------|------------|-----------------------|-----------------|---------------------|------------|---------------------------------|-----------------------|----------------------|
| | | | | | | | On-Board 6/30/2014 | BOARD MEMBER | ELECTED OFFICIAL | ORDINANCE | Union On- Board 6/30/2014 | On-Board 6/30/2014 | CONTRACT 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 | 25 | - | - | - | - | - | 25 | - | - | - | - | 25 | - |
| 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 | - | - | - | 890 | - | 1,045 | - | - | 2 | 2 | 1,047 | - |
| County Attorney | 29 | - | - | - | - | - | 29 | - | - | 65 | 65 | 94 | - |
| County Clerk | 74 | - | - | - | - | - | 74 | - | 1 | 8 | 9 | 83 | - |
| County Comptroller | 64 | - | - | - | - | - | 64 | - | 1 | 13 | 14 | 78 | - |
| County Executive | - | - | - | - | - | - | - | - | 1 | 15 | 16 | 16 | - |
| District Attorney | 127 | - | 42 | - | - | - | 169 | - | 1 | 204 | 205 | 374 | - |
| Elections | 134 | - | - | - | - | - | 134 | - | - | 34 | 34 | 168 | - |
| Emergency Management | 2 | - | - | - | - | - | 2 | - | - | 8 | 8 | 10 | - |
| Fire Commission | 86 | - | - | - | - | - | 86 | - | - | 1 | 1 | 87 | - |
| 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 | 76 | - | - | - | - | - | 76 | - | - | 3 | 3 | 79 | - |
| Labor Relations | 1 | - | - | - | - | - | 1 | - | - | 4 | 4 | 5 | - |
| Legislature | - | - | - | - | - | - | - | - | 19 | 66 | 85 | 85 | - |
| Medical Examiner | 65 | - | - | - | - | - | 65 | - | - | 3 | 3 | 68 | - |
| Minority Affairs | - | - | - | - | - | - | - | - | - | 6 | 6 | 6 | - |
| Office of Management and Budget | - | - | - | - | - | - | - | - | - | 23 | 23 | 23 | - |
| Police District | 60 | - | - | 1,225 | - | 164 | 1,449 | - | - | 1 | 1 | 1,450 | - |
| Police Headquarters | 689 | 329 | - | 356 | - | 163 | 1,537 | - | - | 11 | 11 | 1,548 | - |
| Probation | 190 | - | - | - | - | - | 190 | - | - | 1 | 1 | 191 | - |
| Public Administrator | 4 | - | - | - | - | - | 4 | - | - | 2 | 2 | 6 | - |
| Public Works | 400 | - | - | - | - | - | 400 | - | - | 9 | 9 | 409 | - |
| Records Management | 12 | - | - | - | - | - | 12 | - | - | - | - | 12 | - |
| Recreation, Parks and Museums | 147 | - | - | - | - | - | 147 | - | - | 4 | 4 | 151 | - |
| 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 | 3,496 | 329 | 42 | 1,581 | 890 | 327 | 6,665 | 5 | 23 | 572 | 600 | 7,265 | - |
| Contract Employees | - | - | - | - | - | - | - | - | - | - | - | - | 23 |
| Major Operating Funds Sub-Total | 3,496 | 329 | 42 | 1,581 | 890 | 327 | 6,665 | 5 | 23 | 572 | 600 | 7,265 | 23 |
| Sewer Districts | 286 | - | - | - | - | - | 286 | - | - | 1 | 1 | 287 | - |
| Grand Total F/T Employees | 3,782 | 329 | 42 | 1,581 | 890 | 327 | 6,951 | 5 | 23 | 573 | 601 | 7,552 | 23 |

FISCAL 2014 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

| Departments | Year-to-Date May Overtime Hours | | | | | | *YTD Actual Variance |
|---------------------------------------|---------------------------------|-------------------|---------------------|--------------------|-------------------|---------------------|----------------------|
| | Paid Overtime 2014 | Accrued Comp 2014 | Total Overtime 2014 | Paid Overtime 2013 | Accrued Comp 2013 | Total Overtime 2013 | |
| Assessment | 12.8 | 1,590.2 | 1,603.0 | 11.1 | 17.3 | 28.4 | 1,574.6 |
| Board of Elections | 167.5 | 3,058.1 | 3,225.6 | 146.8 | 1,699.9 | 1,846.7 | 1,378.9 |
| Civil Service | 72.5 | 93.4 | 165.9 | 0.0 | 143.6 | 143.6 | 22.3 |
| Constituent Affairs | 65.3 | 0.0 | 65.3 | 1,281.5 | 66.3 | 1,347.8 | (1,282.5) |
| Consumer Affairs | 828.4 | 792.6 | 1,621.0 | 534.6 | 777.6 | 1,312.2 | 308.8 |
| Correctional Center | 96,183.2 | 6,792.7 | 102,975.9 | 92,042.9 | 5,965.8 | 98,008.7 | 4,967.2 |
| County Attorney | 0.0 | 0.0 | 0.0 | 0.0 | 201.4 | 201.4 | (201.4) |
| County Clerk | 0.0 | 119.5 | 119.5 | 0.0 | 2,009.9 | 2,009.9 | (1,890.4) |
| County Comptroller | 218.8 | 1,539.7 | 1,758.5 | 0.0 | 2,371.9 | 2,371.9 | (613.4) |
| District Attorney | 7,664.9 | 4,761.8 | 12,426.6 | 6,230.1 | 3,762.5 | 9,992.7 | 2,434.0 |
| Emergency Management | 234.2 | 54.8 | 288.9 | 337.5 | 344.3 | 681.8 | (392.9) |
| Fire Commission | 13,912.1 | 552.5 | 14,464.6 | 16,703.1 | 354.4 | 17,057.5 | (2,592.9) |
| Health | 466.2 | 776.4 | 1,242.6 | 873.2 | 1,225.8 | 2,099.0 | (856.4) |
| Human Services | 0.0 | 39.4 | 39.4 | 4.0 | 60.4 | 64.4 | (25.0) |
| Information Technology | 3,220.7 | 1,816.6 | 5,037.3 | 1,999.0 | 1,123.5 | 3,122.5 | 1,914.9 |
| Legislature | 112.1 | 0.0 | 112.1 | 63.5 | 0.0 | 63.5 | 48.6 |
| Medical Examiner | 797.9 | 109.3 | 907.2 | 509.0 | 173.4 | 682.3 | 224.9 |
| Police Department | 290,626.0 | 0.0 | 290,626.0 | 275,889.0 | 0.0 | 275,889.0 | 14,737.0 |
| Probation | 2,740.6 | 1,259.7 | 4,000.3 | 2,747.6 | 1,345.6 | 4,093.2 | (92.8) |
| Public Administrator | 0.0 | 0.0 | 0.0 | 9.0 | 2.6 | 11.6 | (11.6) |
| Public Works, Planning, Real Estate | 52,651.8 | 3,570.0 | 56,221.8 | 40,437.9 | 2,090.7 | 42,528.5 | 13,693.3 |
| Purchasing | 9.2 | 41.2 | 50.4 | 0.0 | 21.9 | 21.9 | 28.5 |
| Records Management | 56.5 | 0 | 56.5 | 0 | 402.41 | 402.41 | (345.9) |
| Recreation, Parks and Museums | 8,889.6 | 955.9 | 9,845.5 | 6,469.9 | 659.5 | 7,129.4 | 2,716.1 |
| Sheriff | 9,017.8 | 933.1 | 9,950.9 | 7,794.2 | 921.1 | 8,715.2 | 1,235.6 |
| Social Services | 12,635.0 | 6,390.4 | 19,025.4 | 7,411.0 | 4,726.7 | 12,137.7 | 6,887.7 |
| Traffic and Parking Violations Agency | 1.9 | 855.2 | 857.1 | 0.0 | 1,009.3 | 1,009.3 | (152.2) |
| Treasurer | 83.5 | 81.3 | 164.8 | 101.9 | 74.7 | 176.6 | (11.8) |
| Veteran Services | 0.0 | 0.0 | 0.0 | 0.0 | 104.8 | 104.8 | (104.8) |
| Sub-Total | 500,668.4 | 36,183.7 | 536,852.1 | 461,596.8 | 31,657.0 | 493,253.7 | 43,598.4 |
| Sewer & Water Supply | 35,585.6 | 7,953.5 | 43,539.1 | 27,056.3 | 4,504.9 | 31,561.2 | 11,977.9 |
| Sub-Total | 35,585.6 | 7,953.5 | 43,539.1 | 27,056.3 | 4,504.9 | 31,561.2 | 11,977.9 |
| Grand Total | 536,254.0 | 44,137.2 | 580,391.2 | 488,653.0 | 36,161.9 | 524,814.9 | 55,576.3 |

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

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

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

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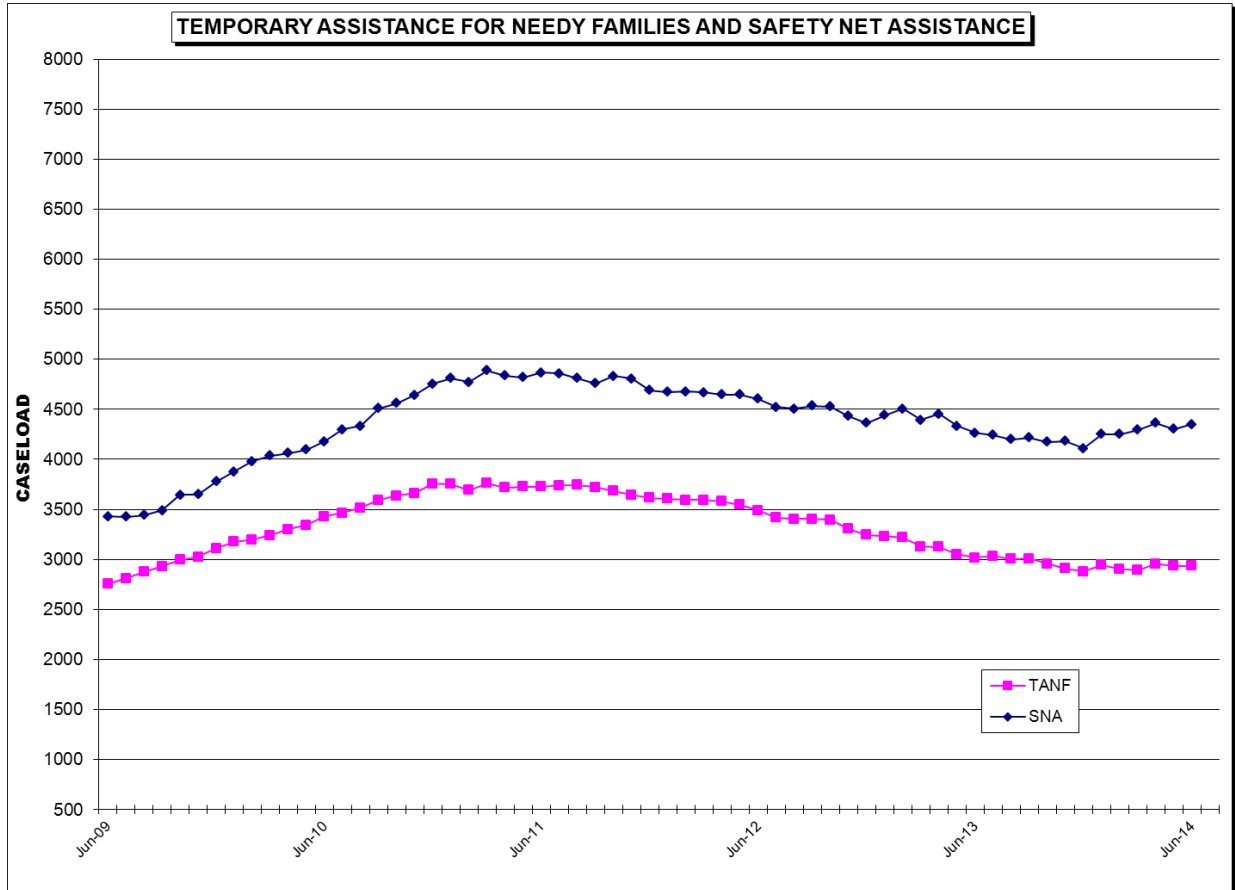
KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

| | July 2014 | | | January 2014 | | | July 2013 | | | Change in Totals July 2014 vs. Jan 2014 | Change in Totals July 2014 vs. July 2013 |
|---|---------------|---------------|--|---------------|---------------|---|---------------|---------------|---------------|---|--|
| | Family | Single | Total | Family | Single | Total | Family | Single | Total | | |
| ACTIVE RETIREES | 5,225 | 1,893 | 7,118 | 5,309 | 1,848 | 7,157 | 5,312 | 1,857 | 7,169 | (39) | (51) |
| RETIREES | 6,224 | 4,875 | 11,099 | 6,211 | 4,935 | 11,146 | 6,222 | 4,918 | 11,140 | (47) | (41) |
| TOTAL | 11,449 | 6,768 | 18,217 | 11,520 | 6,783 | 18,303 | 11,534 | 6,775 | 18,309 | (86) | (92) |
| Active Plans | Family | Single | Total | Family | Single | Total | Family | Single | Total | | |
| EMPIRE PLAN | 5,153 | 1,793 | 6,946 | 5,231 | 1,747 | 6,978 | 5,224 | 1,756 | 6,980 | (32) | (34) |
| ALL OTHER | 72 | 100 | 172 | 78 | 101 | 179 | 88 | 101 | 189 | (7) | (17) |
| TOTAL | 5,225 | 1,893 | 7,118 | 5,309 | 1,848 | 7,157 | 5,312 | 1,857 | 7,169 | (39) | (51) |
| Retiree Plans | Family | Single | Total | Family | Single | Total | Family | Single | Total | | |
| EMPIRE PLAN | 1,328 | 499 | 1,827 | 1,348 | 528 | 1,876 | 1,398 | 556 | 1,954 | (49) | (127) |
| MEDICARE IND | | 4,277 | 4,277 | | 4,298 | 4,298 | | 4,248 | 4,248 | (21) | 29 |
| MEDICARE F1 | 1,380 | | 1,380 | 1,385 | | 1,385 | 1,387 | | 1,387 | (5) | (7) |
| MEDICARE F2 | 3,424 | | 3,424 | 3,383 | | 3,383 | 3,337 | | 3,337 | 41 | 87 |
| ALL OTHER | 92 | 99 | 191 | 95 | 109 | 204 | 100 | 114 | 214 | (13) | (23) |
| TOTAL | 6,224 | 4,875 | 11,099 | 6,211 | 4,935 | 11,146 | 6,222 | 4,918 | 11,140 | (47) | (41) |
| Annual Rates Per Employee | Family | Single | | Family | Single | | Family | Single | | % Change (Rates) July 2014 vs. July 2013 | |
| EMPIRE PLAN | 20,570.28 | | | 20,570.28 | | | 20,238.72 | | | | 1.64% |
| EMPIRE PLAN | | 9,258.48 | | | 9,258.48 | | | 9,215.76 | | | 0.46% |
| MEDICARE IND | | 4,905.24 | | | 4,905.24 | | | 4,791.96 | | | 2.36% |
| MEDICARE F1 | 16,217.04 | | | 16,217.04 | | | 15,815.16 | | | | 2.54% |
| MEDICARE F2 | 11,864.28 | | | 11,864.28 | | | 11,391.36 | | | | 4.15% |
| Note - As of July 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 July 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

June Inmate Population

| | June 2011 | June 2012 | June 2013 | June 2014 |
|------------------------|------------------|------------------|------------------|------------------|
| County Population | 1,319 | 1,297 | 1,195 | 1,113 |
| Suffolk Inmate | 100 | 56 | - | - |
| State-Ready Population | 12 | 10 | 12 | 19 |
| Federal Population | 127 | 112 | 76 | 42 |
| Parole Violators | 17 | 24 | 54 | 51 |
| TOTAL | 1,575 | 1,499 | 1,337 | 1,225 |

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 | 1,113 |
| 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 | 1,346 | 1,283 | 1,195 | 1,155 |
| 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 | 42 |
| 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 | 110 | 111 | 78 | 40 |
| Year-end Federal Average | 123 | 101 | 61 | - |



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period June 2014

| Expense | 2014 Budget | Estimates | |
|-------------------------------------|--------------------|------------------|--------------------|
| | | Jun-14 | June-2014 YTD |
| Salary | 10,146,100 | 223,972 | 1,343,832 |
| Fringe Benefits | 7,764,700 | 139,769 | 838,614 |
| General and Administrative Expenses | 11,459,300 | 220,373 | 1,322,238 |
| Bond Principal | 1,455,000 | 121,250 | 727,500 |
| Expense Total | 30,825,100 | 705,364 | 4,232,184 |
| Revenue | | | |
| Net Retained Commission | 23,495,800 | 428,118 | 2,568,708 |
| Other income | 2,460,400 | 33,033 | 198,198 |
| Revenue Total | 25,956,200 | 461,151 | 2,766,906 |
| Net Profit | (4,868,900) | (244,213) | (1,465,278) |

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 July 1, 2014 with respect to grievances filed for the 2015/2016 tax year. Thus far, there have been 162,136 grievances filed broken down as follows:

| Class | Number of Grievances |
|----------------------|-----------------------------|
| Class I Properties | 140,699 |
| Class II Properties | 5,543 |
| Class III Properties | 522 |
| Class IV Properties | 15,372 |
| Total | 162,136 |

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

To date, there have been no offers of settlement on grievances filed for the 2015/2016 tax year as New York State mandated an additional and separate filing period that ended on May 12, 2014, for properties impacted by Superstorm Sandy.

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.

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

| UNION | ACTUAL HC | PENDING HC |
|--------------------------|------------------|-------------------|
| PBA | 26 | 7 |
| SOA | 6 | 1 |
| TOTAL PDD | 32 | 8 |
| PBA | 22 | 6 |
| DAI | 21 | 4 |
| SOA | 8 | 1 |
| TOTAL PDH | 51 | 11 |
| TOTAL SEPARATIONS | 83 | 19 |

Note: Includes disability retirement.

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