

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending September 30, 2014**

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**Nassau County**

Long Island, New York



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**Edward P. Mangano, County Executive**

**Office of Management and Budget  
Office of the County Executive  
October 22, 2014**

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## **EXECUTIVE SUMMARY**



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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2014 September 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 September 2014 was 7,201 positions compared to 7,861 at the end of December 2011, representing a reduction of 660 positions. The full time headcount is inclusive of the latest October Police class of 67 recruits and Corrections class of 27 officers.

The projections in the tables that follow in this report are based on the headcount at the end of September 2014, which includes an additional police class of 100 in December. 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 and the Sheriff's Correction Officers Benevolent Association's (COBA) agreement which was passed by the County Legislature and approved by the NIFA board on September 10, 2014.

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, in which rollout began in July to conform with Summer School activity. The current September 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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## FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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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 third 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 \$33.6 million in the major funds due to several factors: an estimated shortfall of \$51.5 million in sales tax revenues based on third quarter receipts; \$18.6 million of increased salary and wages due to contractual increases, overtime, and termination costs, countered by unfilled vacancies and attrition due to the recent Voluntary Separation Incentive; \$19.6 million in lower Federal and State aid due to lower inmate population, TANF, and Early Intervention & Preschool caseloads; and \$9.9 million shortfall for departmental revenues for Department of Parks, Police Department and the County Clerk. These deficits are offset by: \$14.2 million in newly projected net speed camera revenue; \$13.7 million from reduced prior year contractual obligations; \$7.7 million lower than anticipated debt service costs and related revenues; \$12.6 million due to lower Interest Rate Swaps associated with NIFA debt and lower bond issuance cost; \$11.9 million due to lower than budgeted fringe benefit; \$4.1 million in lower than anticipated Early Intervention and Preschool costs; \$3.8 million in net lower social services programs; \$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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The projected results after corrective actions are:

<b>Deficit Prior to Corrective Actions (\$'s in millions)</b>	<b>\$</b>	<b>(33.6)</b>
Termination Pay for VSIP - Operating Impact	\$	(1.7)
Termination Pay Financing	\$	15.0
CDBG Funding of FEMA Expenses	\$	12.7
Salaries, Voluntary Separation Incentive Program (VSIP) & OTPS expense restrictions	\$	8.0
PD Overtime Savings from hiring and management initiatives	\$	3.0
Capital Project Closeouts	\$	2.5
<b>Surplus After Corrective Actions</b>	<b>\$</b>	<b>5.9</b>



## EXPENDITURE RESULTS

### Salaries, Wages & Fees

Projected Salaries Expense in Fiscal Year 2014 for the five major funds is \$837.4 million, which is \$18.6 million greater than the 2014 Modified Budget. This projected variance is primarily being driven by costs associated with the NIFA approved labor settlements with the County's three police unions, COBA and the CSEA as well as higher projected overtime and termination pay for the Police Department. This shortfall is offset by vacancies and attrition savings generated due to the recent Voluntary Separation Incentive offered.

### Headcount

The full-time headcount for the major funds as of September 30, 2014 was 7,201 positions, which represents 51 fewer 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 September 30, 2014, the Police Department incurred approximately \$40.6 million in overtime expense. OMB is projecting that the Police Department will end 2014 with \$65.0 million in overtime expense. Through September 30, 2014, the Sheriff/Correctional Center incurred approximately \$10.5 million.

### 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 \$495.6 million, a \$12.9 million savings from the 2014 Modified 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 September 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.



### **Contractual Services**

OMB projects Contractual Services to be \$240.5 million, a \$2.3 million deficit when compared with the 2014 Modified Budget amount of \$238.2 million. The deficit is primarily attributed to the cost associated with the implementation of the Speed Camera Initiative, higher costs related to the Transdev Services Inc. (formerly Veolia Bus Transportation Service) contract after the approval of their 2014 Budget by the Transit Committee, and higher outside counsel rates. These unfavorable items are partially offset by lower projected contractual costs in the Assessment and Police departments.

### **Interest & Principal**

OMB projects Debt Service Expenses to be \$151.3 million, a \$16.4 million surplus when compared with the 2014 Modified Budget amount of \$167.7 million. The surplus is attributable to delayed borrowings at lower than planned borrowing amounts and lower interest rates.

### **Other Expenses**

OMB projects Other Expenses to be \$241.3 million, a \$12.6 million surplus when compared with the 2014 Modified Budget amount of \$253.9 million. The surplus is primarily attributable to lower than budgeted exposure on Interest Rate Swaps associated with NIFA debt and lower than budgeted bond issuance costs resulting from lower borrowing amounts.

### **Early Intervention/Special Education**

OMB projects Early Intervention/Special Education Expenses to be \$135.0 million, a \$4.1 million surplus when compared with the 2014 Modified Budget amount of \$139.1 million. The surplus is primarily attributable to lower projected Pre-School expenses.

### **Recipient Grants**

OMB projects Recipient Grants to be \$59.4 million, a \$3.8 million surplus when compared with the 2014 Modified Budget amount of \$63.2 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 \$66.7 million, a \$5.4 million deficit when compared with the 2014 Modified Budget amount of \$61.3 million. The deficit is primarily attributable to a

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less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification as well as an increase in Day Care service rates.

### **Emergency Vendor Payments**

OMB projects Emergency Vendor Payments to be \$51.1 million, a \$5.3 million surplus when compared with the 2014 Modified Budget amount of \$56.4 million. The surplus is projected primarily due to lower client related expenses under the Temporary Assistance for Needy Families, Safety Net, Juvenile Delinquency and Persons in Need of Supervision (PINS) programs.

### **Medicaid**

OMB projects Medicaid to be \$248.7 million, a \$4.5 million surplus when compared with the 2014 Modified Budget amount of \$253.2 million. A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 2014-2015 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.

## **REVENUE RESULTS**

### **Fines & Forfeits**

OMB projects Fines & Forfeits to be \$14.2 million higher than the \$67.9 million in the 2014 Modified Budget, primarily due to the installation of speed cameras in school zones which began in July in conjunction with Summer School activities.

### **Rents & Recoveries**

OMB projects Rents & Recoveries to be \$13.7 million higher than the \$22.4 million in the 2014 Modified Budget, primarily due to the anticipated recovery of unused prior year appropriations of Foster Care expenses in connection with the Persons in Need of Supervision (PINS) and Juvenile Delinquency programs.

### **Department Revenues**

OMB projects Department Revenues to be \$9.9 million lower than the \$165.8 million in the 2014 Modified Budget primarily due to a lower number of documents processed in connection with Mortgage Recording fees, delays in the Tax Map Fee Verification, Online Procurement Registration and Franchise contract for Tow Truck Services Initiatives, and lower ambulance service fees.



### **Federal Aid**

OMB projects Federal Aid to be \$10.6 million lower than the \$147.1 million in the 2014 Modified 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 are projected to be offset by an increase in NYS Child Care subsidy funding.

### **State Aid**

OMB projects State Aid to be \$9.0 million lower than the \$220.6 million in the 2014 Modified 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 caseloads in the Safety Net, Institutional & Foster Care and Subsidized Adoption programs and lower reimbursements in the Sheriff's Department for enforcing child support mandates.

### **Sales Tax**

OMB projects Sales Tax to be \$51.5 million lower than the \$1.165 billion in the 2014 Modified Budget, primarily due to extreme weather conditions impacting collections during the first quarter and lower than expected collections in second and third quarters.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## Expense Variance Explanations - 2014 Modified Budget

OBJECT AND NAME	2014 Modified Budget	3rd. Quarter Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	818,836,333	837,432,616	(18,596,283)	A deficit is projected primarily due to costs associated with approved labor agreements with the County's three police unions, CSEA and COBA as well as higher projected overtime and termination costs in the Police Department.
AB - FRINGE BENEFITS	480,418,472	468,538,725	11,879,747	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 FICA 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	2,073,495	2,022,495	51,000	
DD - GENERAL EXPENSES	35,514,079	35,130,165	383,914	
DE - CONTRACTUAL SERVICES	238,191,509	240,496,487	(2,304,978)	A deficit is projected primarily due to costs associated with the implementation of the Speed Camera initiative, higher costs associated with the Transdev Services Inc. (formerly 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 and lower projected costs associated with contracts in the Police Department.
DF - UTILITY COSTS	39,292,757	39,292,757	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	98,451,669	88,646,072	9,805,597	A surplus is projected due to delayed and reduced borrowings and lower interest rates.
GA - LOCAL GOVT ASST PROGRAM	69,572,689	66,545,273	3,027,416	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	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	325,097,477	307,227,255	17,870,222	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 - INTERFUND CHARGES	20,316,649	20,316,649	0	
MM - MASS TRANSPORTATION	42,876,044	42,876,044	0	
NA - NCIFA EXPENDITURES	1,960,000	1,960,000	0	
OO - OTHER EXPENSE	253,869,711	241,297,625	12,572,086	A surplus is projected primarily due to lower than budgeted exposure on NIFA Interest Rate Swaps, lower bond issuance costs as a result of lower than budgeted borrowings and the contingency reserve in PDD being used to fund overtime expense.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	135,000,000	4,100,000	A surplus is projected primarily due to a lower than anticipated number of caseloads.
SS - RECIPIENT GRANTS	63,190,000	59,370,000	3,820,000	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	66,650,985	(5,403,964)	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	56,420,000	51,075,000	5,345,000	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.
	<b>3,207,320,693</b>	<b>3,152,680,437</b>	<b>54,640,256</b>	

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## Revenue Variance Explanations - 2014 Modified Budget

OBJECT AND NAME	2014 Modified Budget	3rd. Quarter Projections	Variance	Explanations
AA - FUND BALANCE	10,000,000	0	(10,000,000)	
BA - INT PENALTY ON TAX	29,100,000	29,100,000	0	
BC - PERMITS & LICENSES	13,483,587	14,267,782	784,195	
BD - FINES & FORFEITS	67,901,789	82,093,515	14,191,726	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	2,113,841	(4,859)	
BF - RENTS & RECOVERIES	22,368,636	36,076,208	13,707,572	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	11,281,395	82,655	
BH - DEPT REVENUES	165,798,625	155,922,703	(9,875,922)	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, online registration, a delay in the Franchise contract for Tow Truck Services Initiative and lower attendance and usage of parks facilities.
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 - PAYMENT IN LIEU OF TAXES	9,424,089	10,000,000	575,911	
BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	2,984,100	(4,201,500)	A deficit is projected due to delayed and reduced borrowings and lower interest rates.
BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	307,227,255	(17,870,222)	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 - INTERFUND CHARGES REVENUE	77,487,910	72,942,381	(4,545,529)	A shortfall is projected due to less than anticipated chargebacks to the Sewer and Storm Water fund.
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	147,094,939	136,484,173	(10,610,766)	A shortfall is projected primarily due to lower 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	211,618,882	(8,950,891)	A shortfall is projected primarily due to lower reimbursable expenditures in relation to caseloads in the Health department, lower reimbursements in Social Services in connection with lower caseloads in the Institutional & Foster Care and Subsidized Adoption programs and the elimination of funding in connection with Title IV-D, which reimbursed the Sheriff's Department for personnel engaged in enforcing child support mandates. These unfavorable items are partially offset by higher projected State Transportation Operating Assistance (STOA) funding in connection with County Bus services.
TA - 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	92,933,278	89,017,161	(3,916,117)	
TL - PROPERTY TAX	807,049,409	807,124,873	75,464	
TO - OTB 5% TAX	2,999,078	2,999,078	0	
TX - SPECIAL TAXES	30,101,000	30,101,000	0	
	<b>3,207,320,693</b>	<b>3,119,118,693</b>	<b>(88,202,000)</b>	

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**FISCAL 2014 THIRD QUARTER FINANCIAL REPORT**

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**FUND AND  
DEPARTMENT DETAIL**



# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## MAJOR FUNDS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	818,836,333	611,292,422	837,432,616	(18,596,283)
	AB - FRINGE BENEFITS	480,418,472	373,701,849	468,538,725	11,879,747
	AC - WORKERS COMPENSATION	28,022,281	16,018,972	27,022,281	1,000,000
	BB - EQUIPMENT	2,073,495	846,554	2,022,495	51,000
	DD - GENERAL EXPENSES	35,514,079	25,467,914	35,130,165	383,914
	DE - CONTRACTUAL SERVICES	238,191,509	198,235,767	240,496,487	(2,304,978)
	DF - UTILITY COSTS	39,292,757	33,687,226	39,292,757	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	98,451,669	52,956,010	88,646,072	9,805,597
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	18,631,050	66,545,273	3,027,416
	GG - PRINCIPAL	69,234,999	37,480,308	62,690,000	6,544,999
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HH - INTERFUND CHARGES	20,316,649	12,906,603	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	MM - MASS TRANSPORTATION	42,876,044	35,356,031	42,876,044	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	253,869,711	36,361,443	241,297,625	12,572,086
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	104,462,436	135,000,000	4,100,000
	SS - RECIPIENT GRANTS	63,190,000	43,370,681	59,370,000	3,820,000
	TT - PURCHASED SERVICES	61,247,021	54,058,572	66,650,985	(5,403,964)
	WW - EMERGENCY VENDOR PAYMENTS	56,420,000	32,834,943	51,075,000	5,345,000
	XX - MEDICAID	253,257,500	186,355,754	248,712,000	4,545,500
<b>Expenses excluding Interdepartmental Transfers</b>		<b>2,789,845,208</b>	<b>1,889,007,885</b>	<b>2,753,075,174</b>	<b>36,770,034</b>
	<b>Interdepartmental Transfers</b>	<b>417,475,485</b>	<b>51,291,273</b>	<b>399,605,263</b>	<b>17,870,222</b>
<b>Total Expenses Including Interdepartmental Transfers</b>		<b>3,207,320,693</b>	<b>1,940,299,158</b>	<b>3,152,680,437</b>	<b>54,640,256</b>
REV	AA - FUND BALANCE	10,000,000	0	0	(10,000,000)
	BA - INT PENALTY ON TAX	29,100,000	23,392,246	29,100,000	0
	BC - PERMITS & LICENSES	13,483,587	11,524,568	14,267,782	784,195
	BD - FINES & FORFEITS	67,901,789	42,195,738	82,093,515	14,191,726
	BE - INVEST INCOME	2,118,700	1,031,298	2,113,841	(4,859)
	BF - RENTS & RECOVERIES	22,368,636	24,447,246	36,076,208	13,707,572
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	4,962,829	11,281,395	82,655
	BH - DEPT REVENUES	165,798,625	93,798,056	155,922,703	(9,875,922)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,989,120	10,000,000	575,911
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	2,695,829	2,984,100	(4,201,500)
	BW - INTERFUND CHARGES REVENUE	77,487,910	18,053,786	72,942,381	(4,545,529)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	147,094,939	50,353,460	136,484,173	(10,610,766)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	220,569,773	92,295,557	211,618,882	(8,950,891)
	TA - SALES TAX COUNTYWIDE	1,072,930,055	502,870,880	1,025,386,338	(47,543,717)
	TB - PART COUNTY SALES TAX	92,933,278	51,184,275	89,017,161	(3,916,117)
	TL - PROPERTY TAX	807,049,409	807,124,873	807,124,873	75,464
	TO - OTB 5% TAX	2,999,078	1,778,965	2,999,078	0
	TX - SPECIAL TAXES	30,101,000	19,402,707	30,101,000	0
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,789,845,208</b>	<b>1,757,101,431</b>	<b>2,719,513,430</b>	<b>(70,331,778)</b>
	<b>Interdepartmental Transfers</b>	<b>417,475,485</b>	<b>51,291,273</b>	<b>399,605,263</b>	<b>(17,870,222)</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,207,320,693</b>	<b>1,808,392,704</b>	<b>3,119,118,693</b>	<b>(88,202,000)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>(33,561,744)</b>	

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## GENERAL FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	371,034,638	271,743,593	362,721,976	8,312,662
	AB - FRINGE BENEFITS	231,600,136	170,526,978	224,239,835	7,360,301
	AC - WORKERS COMPENSATION	17,250,236	8,700,499	16,250,236	1,000,000
	BB - EQUIPMENT	1,469,377	652,964	1,468,377	1,000
	DD - GENERAL EXPENSES	26,129,746	18,264,779	26,445,832	(316,086)
	DE - CONTRACTUAL SERVICES	220,655,109	185,356,135	224,260,087	(3,604,978)
	DF - UTILITY COSTS	35,305,993	30,760,664	35,305,993	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	18,631,050	66,545,273	3,027,416
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	0	290,105,919	18,093,206
	HF - INTER DEPARTMENTAL CHARGES	44,356,536	20,933,014	44,356,536	0
	HH - INTERFUND CHARGES	20,316,649	12,906,603	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	MM - MASS TRANSPORTATION	42,876,044	35,356,031	42,876,044	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	50,211,085	35,172,653	49,311,085	900,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	104,462,436	135,000,000	4,100,000
	SS - RECIPIENT GRANTS	63,190,000	43,370,681	59,370,000	3,820,000
	TT - PURCHASED SERVICES	61,247,021	54,058,572	66,650,985	(5,403,964)
	WW - EMERGENCY VENDOR PAYMENTS	56,420,000	32,834,943	51,075,000	5,345,000
	XX - MEDICAID	253,257,500	186,355,754	248,712,000	4,545,500
<b>EXP Total</b>		<b>2,032,151,884</b>	<b>1,245,070,700</b>	<b>1,984,971,827</b>	<b>47,180,057</b>
REV	AA - FUND BALANCE	10,000,000	0	0	(10,000,000)
	BA - INT PENALTY ON TAX	29,100,000	23,392,246	29,100,000	0
	BC - PERMITS & LICENSES	9,755,087	7,761,808	10,039,282	284,195
	BD - FINES & FORFEITS	65,151,789	41,090,243	80,343,515	15,191,726
	BE - INVEST INCOME	1,830,000	986,863	1,830,000	0
	BF - RENTS & RECOVERIES	22,302,496	24,351,970	35,964,248	13,661,752
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	4,962,829	11,281,395	82,655
	BH - DEPT REVENUES	128,857,525	73,386,898	121,314,603	(7,542,922)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	81,949,529	48,654,061	81,949,529	0
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,989,120	10,000,000	575,911
	BW - INTERFUND CHARGES REVENUE	46,207,674	18,023,246	45,357,674	(850,000)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	140,867,031	45,211,858	130,628,023	(10,239,008)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	219,835,773	92,067,939	210,884,882	(8,950,891)
	TA - SALES TAX COUNTYWIDE	1,072,930,055	502,870,880	1,025,386,338	(47,543,717)
	TB - PART COUNTY SALES TAX	92,933,278	51,184,275	89,017,161	(3,916,117)
	TL - PROPERTY TAX	80,509,740	81,857,974	81,857,974	1,348,234
	TO - OTB 5% TAX	2,999,078	1,778,965	2,999,078	0
	TX - SPECIAL TAXES	6,200,000	3,797,523	6,200,000	0
<b>REV Total</b>		<b>2,032,151,884</b>	<b>1,031,368,698</b>	<b>1,974,153,702</b>	<b>(57,998,182)</b>
<b>Projected Surplus / (Deficit)</b>			<b>0</b>	<b>(10,818,125)</b>	

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## DEBT SERVICE FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	FF - INTEREST	98,451,669	52,956,010	88,646,072	9,805,597
	GG - PRINCIPAL	69,234,999	37,480,308	62,690,000	6,544,999
	OO - OTHER EXPENSE	200,658,626	424,832	190,986,540	9,672,086
<b>EXP Total</b>		<b>368,345,294</b>	<b>90,861,149</b>	<b>342,322,612</b>	<b>26,022,682</b>
REV	BE - INVEST INCOME	0	26,292	0	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	2,695,829	2,984,100	(4,201,500)
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	0	307,227,255	(17,870,222)
	BW - INTERFUND CHARGES REVENUE	30,898,909	0	27,319,707	(3,579,202)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,163,308	4,791,549	4,791,550	(371,758)
<b>REV Total</b>		<b>368,345,294</b>	<b>7,513,670</b>	<b>342,322,612</b>	<b>(26,022,682)</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,566,409	7,528,382	10,406,563	159,846
	AB - FRINGE BENEFITS	5,041,677	3,861,900	4,766,910	274,767
	BB - EQUIPMENT	29,000	6,342	29,000	0
	DD - GENERAL EXPENSES	357,300	193,319	357,300	0
	DE - CONTRACTUAL SERVICES	5,116,500	4,650,274	5,116,500	0
	HD - DEBT SERVICE CHARGEBACKS	295,935	0	290,078	5,857
	HF - INTER DEPARTMENTAL CHARGES	2,158,663	743,338	2,158,663	0
<b>EXP Total</b>		<b>23,565,484</b>	<b>16,983,556</b>	<b>23,125,014</b>	<b>440,470</b>
REV	BE - INVEST INCOME	0	141	141	141
	BF - RENTS & RECOVERIES	0	820	820	820
	BH - DEPT REVENUES	7,475,600	5,412,486	7,475,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	119,480	145,000	0
	TL - PROPERTY TAX	15,944,884	15,891,089	15,891,089	(53,795)
<b>REV Total</b>		<b>23,565,484</b>	<b>21,424,016</b>	<b>23,512,650</b>	<b>(52,834)</b>

<b>Projected Surplus / (Deficit)</b>	<b>0</b>	<b>387,636</b>
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E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	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%) as well as vacancies.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	212,598,430	159,758,817	225,672,212	(13,073,782)
	AB - FRINGE BENEFITS	118,243,742	96,348,981	115,564,948	2,678,794
	AC - WORKERS COMPENSATION	6,941,232	5,035,541	6,941,232	0
	BB - EQUIPMENT	227,247	37,782	227,247	0
	DD - GENERAL EXPENSES	5,377,678	4,023,098	5,077,678	300,000
	DE - CONTRACTUAL SERVICES	1,040,500	448,970	1,040,500	0
	DF - UTILITY COSTS	1,354,564	979,612	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,239,666	0	2,126,788	112,878
	HF - INTER DEPARTMENTAL CHARGES	21,241,297	13,128,219	21,241,297	0
	OO - OTHER EXPENSE	2,750,000	743,561	750,000	2,000,000
<b>EXP Total</b>		<b>372,014,356</b>	<b>280,504,582</b>	<b>379,996,466</b>	<b>(7,982,110)</b>
REV	BC - PERMITS & LICENSES	2,828,500	3,479,385	3,828,500	1,000,000
	BD - FINES & FORFEITS	2,750,000	1,105,495	1,750,000	(1,000,000)
	BE - INVEST INCOME	271,400	8,301	271,400	0
	BF - RENTS & RECOVERIES	0	39,760	45,000	45,000
	BH - DEPT REVENUES	3,883,000	1,447,902	2,550,000	(1,333,000)
	BJ - INTERDEPT REVENUES	554,189	142,487	554,189	0
	BW - INTERFUND CHARGES REVENUE	0	12,611	15,000	15,000
	TL - PROPERTY TAX	361,727,267	361,320,492	361,320,492	(406,775)
<b>REV Total</b>		<b>372,014,356</b>	<b>367,556,434</b>	<b>370,334,581</b>	<b>(1,679,775)</b>

<b>Projected Surplus / (Deficit)</b>	<b>0</b>	<b>(9,661,885)</b>
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E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an increase in overtime, contractual salary increases and additional staffing 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.
	DD - GENERAL EXPENSES	A surplus is projected due to savings in various General Expenses.
	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 shortfall is projected due to lower alarm permit fines.
	BH - DEPT REVENUES	A shortfall is projected due to a delay in the Tow Truck Franchise contract.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



POLICE HEADQUARTER FUND					
E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	224,636,856	172,261,630	238,631,865	(13,995,009)
	AB - FRINGE BENEFITS	125,532,917	102,963,989	123,967,032	1,565,885
	AC - WORKERS COMPENSATION	3,830,813	2,282,932	3,830,813	0
	BB - EQUIPMENT	347,871	149,466	297,871	50,000
	DD - GENERAL EXPENSES	3,649,355	2,986,717	3,249,355	400,000
	DE - CONTRACTUAL SERVICES	11,379,400	7,780,388	10,079,400	1,300,000
	DF - UTILITY COSTS	2,632,200	1,946,950	2,632,200	0
	HD - DEBT SERVICE CHARGEBACKS	14,362,751	0	14,704,470	(341,719)
	HF - INTER DEPARTMENTAL CHARGES	24,621,512	16,486,702	24,621,512	0
	OO - OTHER EXPENSE	250,000	20,398	250,000	0
<b>EXP Total</b>		<b>411,243,675</b>	<b>306,879,172</b>	<b>422,264,518</b>	<b>(11,020,843)</b>
REV	BC - PERMITS & LICENSES	900,000	283,375	400,000	(500,000)
	BE - INVEST INCOME	17,300	9,702	12,300	(5,000)
	BF - RENTS & RECOVERIES	66,140	54,695	66,140	0
	BH - DEPT REVENUES	25,582,500	13,550,770	24,582,500	(1,000,000)
	BJ - INTERDEPT REVENUES	9,874,290	2,494,724	9,874,290	0
	BW - INTERFUND CHARGES REVENUE	381,327	17,929	250,000	(131,327)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,064,600	350,052	1,064,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	108,137	589,000	0
	TL - PROPERTY TAX	348,867,518	348,055,318	348,055,318	(812,200)
	TX - SPECIAL TAXES	23,901,000	15,605,184	23,901,000	0
<b>REV Total</b>		<b>411,243,675</b>	<b>380,529,886</b>	<b>408,795,148</b>	<b>(2,448,527)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>(13,469,370)</b>	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an increase in overtime, contractual salary increases and additional staffing 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.
	DD - GENERAL EXPENSES	A surplus is projected due to savings in various General Expenses.
	DE - CONTRACTUAL EXPENSES	A surplus is projected due to savings in various contractual expenses.
REV	BC - PERMITS & LICENSES	A shortfall is projected due to a decrease in the number of pistol permits issued.
	BH - DEPT REVENUES	A shortfall is projected due to a decrease in ambulance fees.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	A shortfall is projected due to lower than budgeted grant fund reimbursements.



# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## SEWER & STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,874,761	15,088,874	19,767,656	107,105
	AB - FRINGE BENEFITS	12,465,958	9,636,316	12,126,370	339,588
	BB - EQUIPMENT	360,855	4,267	360,855	0
	DD - GENERAL EXPENSES	16,983,507	9,327,367	16,983,507	0
	DE - CONTRACTUAL SERVICES	28,539,600	25,816,638	28,539,600	0
	DF - UTILITY COSTS	11,000,000	6,120,470	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 - INTERFUND CHARGES	39,697,768	6,762,920	35,157,675	4,540,093
	OO - OTHER EXPENSE	27,462,077	0	538,500	26,923,577
<b>EXP Total</b>		<b>177,666,642</b>	<b>72,756,851</b>	<b>145,756,279</b>	<b>31,910,363</b>
REV	AA - FUND BALANCE	56,720,839	0	19,116,718	(37,604,121)
	BC - PERMITS & LICENSES	810,000	697,584	810,000	0
	BE - INVEST INCOME	220,000	54,555	220,000	0
	BF - RENTS & RECOVERIES	2,071,000	1,854,059	10,015,813	7,944,813
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	180,000	0
	BH - DEPT REVENUES	14,114,000	1,586,321	2,054,000	(12,060,000)
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	300,000	0	2,400,000	2,100,000
	BR - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	0	0	0	0
	IF - INTERFUND TRANSFERS	100,999,409	44,937,726	108,708,354	7,708,945
<b>REV Total</b>		<b>177,666,642</b>	<b>49,130,244</b>	<b>145,756,279</b>	<b>(31,910,363)</b>

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	DD - GENERAL EXPENSES	100	100	100	0
	DE - CONTRACTUAL SERVICES	5,300	0	5,300	0
<b>EXP Total</b>		<b>5,400</b>	<b>100</b>	<b>5,400</b>	<b>0</b>

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,217,456	1,665,586	2,112,427	105,029
	DD - GENERAL EXPENSES	33,033	29,644	33,033	0
	DE - CONTRACTUAL SERVICES	44,500	42,250	44,500	0
<b>EXP Total</b>		<b>2,294,989</b>	<b>1,737,480</b>	<b>2,189,960</b>	<b>105,029</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,414,467	7,050,659	9,136,289	278,178
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	246,195	303,900	0
	DE - CONTRACTUAL SERVICES	3,539,000	58,721	58,721	3,480,279
<b>EXP Total</b>		<b>13,262,367</b>	<b>7,355,575</b>	<b>9,503,910</b>	<b>3,758,457</b>
REV	BH - DEPT REVENUES	1,615,000	63,934	115,000	(1,500,000)
<b>REV Total</b>		<b>1,615,000</b>	<b>63,934</b>	<b>115,000</b>	<b>(1,500,000)</b>

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 THIRD QUARTER FINANCIAL REPORT



## AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,120,570	5,732,371	7,750,015	370,555
	BB - EQUIPMENT	15,000	443	15,000	0
	DD - GENERAL EXPENSES	694,100	465,804	694,100	0
	DE - CONTRACTUAL SERVICES	5,700,000	3,177,470	5,700,000	0
<b>EXP Total</b>		<b>14,529,670</b>	<b>9,376,087</b>	<b>14,159,115</b>	<b>370,555</b>
REV	BD - FINES & FORFEITS	592,500	152,421	247,500	(345,000)
	BF - RENTS & RECOVERIES	1,915,000	408,697	565,029	(1,349,971)
	BH - DEPT REVENUES	125,000	128,982	176,000	51,000
	BJ - INTERDEPT REVENUES	712,527	0	712,527	0
	BW - INTERFUND CHARGES REVENUE	55,000	0	55,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	300,000	(33,772)	300,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	75,000	0	0	(75,000)
<b>REV Total</b>		<b>3,775,027</b>	<b>656,328</b>	<b>2,056,056</b>	<b>(1,718,971)</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>	<b>2014 Modified Budget</b>	<b>Current Obligation</b>	<b>3rd. Quarter Projections</b>	<b>Variance</b>
	AA - SALARIES, WAGES & FEES	5,009,430	1,905,723	4,329,807	679,623
	AB - FRINGE BENEFITS	27,558,580	7,209,294	24,649,056	2,909,524
	AC - WORKERS COMPENSATION	9,114,275	3,441,851	8,114,275	1,000,000
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	117,105	71,811	117,105	0
	DE - CONTRACTUAL SERVICES	2,916,766	1,488,525	2,916,766	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	18,631,050	66,545,273	3,027,416
	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	290,105,919	18,093,206
	HF - INTER-DEPARTMENTAL CHARGES	5,149,385	2,442,332	5,149,385	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,306,649	12,906,603	20,306,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	26,572,168	15,066,829	25,672,168	900,000
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>489,481,172</b>	<b>73,147,368</b>	<b>462,871,403</b>	<b>26,609,769</b>
	30 - AA - SALARIES, WAGES & FEES	<b>(1,818,070)</b>	<b>0</b>	<b>0</b>	<b>(1,818,070)</b>
	<b>30 - FISCAL ANALYSIS Total</b>	<b>(1,818,070)</b>	<b>0</b>	<b>0</b>	<b>(1,818,070)</b>
<b>EXP Total</b>		<b>487,663,102</b>	<b>73,147,368</b>	<b>462,871,403</b>	<b>24,791,699</b>
REV	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>				
	AA - FUND BALANCE	10,000,000	0	0	(10,000,000)
	BD - FINES & FORFEITS	1,190,000	823,881	1,190,000	0
	BF - RENTS & RECOVERIES	5,730,301	1,930,995	2,802,360	(2,927,941)
	BG - REVENUE OFFSET TO EXPENSE	10,898,740	4,760,842	10,923,833	25,093
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	55,936,740	47,388,612	55,936,740	0
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,989,120	10,000,000	575,911
	BW - INTERFUND CHARGES REVENUE	38,676,274	18,692,134	37,676,274	(1,000,000)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	92,400	16,074	92,400	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	769,700	652,717	769,931	231
	TA - SALES TAX COUNTYWIDE	1,072,930,055	502,870,880	1,025,386,338	(47,543,717)
	TB - PART COUNTY SALES TAX	92,933,278	51,184,275	89,017,161	(3,916,117)
	TL - PROPERTY TAX	80,509,740	81,857,974	81,857,974	1,348,234
	TO - OTB 5% TAX	2,999,078	1,778,965	2,999,078	0
<b>REV Total</b>		<b>1,382,710,395</b>	<b>722,566,468</b>	<b>1,319,272,089</b>	<b>(63,438,306)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AC - WORKERS COMPENSATION	A surplus is projected due to lower caseload.
	GA - LOCAL GOVT ASST PROGRAM	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be lower than the Modified 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 THIRD QUARTER FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,687,265	1,294,583	1,679,083	8,182
	BB - EQUIPMENT	2,400	56	2,400	0
	DD - GENERAL EXPENSES	15,400	7,711	15,400	0
<b>EXP Total</b>		<b>1,705,065</b>	<b>1,302,350</b>	<b>1,696,883</b>	<b>8,182</b>
REV	BC - PERMITS & LICENSES	3,565,000	2,888,450	3,746,500	181,500
	BD - FINES & FORFEITS	600,000	225,625	300,200	(299,800)
	BH - DEPT REVENUES	200	41	200	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	34,134	71,663	26,663
<b>REV Total</b>		<b>4,210,200</b>	<b>3,148,250</b>	<b>4,118,563</b>	<b>(91,637)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	A deficit is projected due to lower than anticipated penalties on imposed fines.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,148,209	80,990,209	113,060,720	4,087,489
	AC - WORKERS COMPENSATION	5,907,268	4,185,929	5,907,268	0
	BB - EQUIPMENT	124,000	22,514	124,000	0
	DD - GENERAL EXPENSES	3,257,630	2,247,382	3,292,356	(34,726)
	DE - CONTRACTUAL SERVICES	16,280,989	9,152,226	16,480,989	(200,000)
	DF - UTILITY COSTS	3,373,883	409,870	3,373,883	0
<b>EXP Total</b>		<b>146,091,979</b>	<b>97,008,131</b>	<b>142,239,216</b>	<b>3,852,763</b>
REV	BD - FINES & FORFEITS	13,000	10,530	13,000	0
	BF - RENTS & RECOVERIES	0	17,522	17,522	17,522
	BG - REVENUE OFFSET TO EXPENSE	300,000	150,000	300,000	0
	BH - DEPT REVENUES	2,670,000	1,603,207	2,670,000	0
	BJ - INTERDEPT REVENUES	150,000	41,012	150,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	10,711,625	3,052,199	4,144,485	(6,567,140)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	250,000	(39,425)	(39,425)	(289,425)
<b>REV Total</b>		<b>14,094,625</b>	<b>4,835,045</b>	<b>7,255,582</b>	<b>(6,839,043)</b>

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 THIRD QUARTER FINANCIAL REPORT



## CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,195,527	1,575,005	158,124
	DD - GENERAL EXPENSES	80,000	55,678	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
<b>EXP Total</b>		<b>2,038,129</b>	<b>1,476,205</b>	<b>1,880,005</b>	<b>158,124</b>
REV	BF - RENTS & RECOVERIES	0	5,951	5,951	5,951
<b>REV Total</b>		<b>0</b>	<b>5,951</b>	<b>5,951</b>	<b>5,951</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,311,072	1,570,737	2,220,076	90,996
	BB - EQUIPMENT	1,000	0	0	1,000
	DD - GENERAL EXPENSES	1,602,100	1,118,438	1,602,100	0
<b>EXP Total</b>		<b>3,914,172</b>	<b>2,689,175</b>	<b>3,822,176</b>	<b>91,996</b>
REV	BJ - INTERDEPT REVENUES	1,273,937	70,740	1,273,937	0
<b>REV Total</b>		<b>1,273,937</b>	<b>70,740</b>	<b>1,273,937</b>	<b>0</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## CL - COUNTY CLERK

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,169,609	3,877,720	5,157,328	12,281
	BB - EQUIPMENT	50,000	46,625	50,000	0
	DD - GENERAL EXPENSES	300,000	108,397	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	226,070	300,000	0
<b>EXP Total</b>		<b>5,819,609</b>	<b>4,258,812</b>	<b>5,807,328</b>	<b>12,281</b>
REV	BD - FINES & FORFEITS	100,000	32,203	100,000	0
	BF - RENTS & RECOVERIES	0	1,500	1,500	1,500
	BH - DEPT REVENUES	36,450,618	20,218,429	30,459,618	(5,991,000)
<b>REV Total</b>		<b>36,550,618</b>	<b>20,252,132</b>	<b>30,561,118</b>	<b>(5,989,500)</b>

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. Another contributing factor is the delay in the implementation of the Online Registration Initiative.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,426,629	4,600,857	5,915,157	511,472
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	125,000	40,559	125,000	0
	DE - CONTRACTUAL SERVICES	623,500	133,200	623,500	0
<b>EXP Total</b>		<b>7,180,129</b>	<b>4,774,616</b>	<b>6,668,657</b>	<b>511,472</b>
REV	BF - RENTS & RECOVERIES	250,000	0	250,000	0
	BH - DEPT REVENUES	16,300	7,311	16,300	0
<b>REV Total</b>		<b>266,300</b>	<b>7,311</b>	<b>266,300</b>	<b>0</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,568,725	3,372,412	4,568,725	0
	DD - GENERAL EXPENSES	287,400	218,214	287,400	0
	HH - INTERFUND CHARGES	10,000	0	10,000	0
<b>EXP Total</b>		<b>4,866,125</b>	<b>3,590,626</b>	<b>4,866,125</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	138,000	87,092	115,360	(22,640)
	BH - DEPT REVENUES	325,000	262,491	325,000	0
<b>REV Total</b>		<b>463,000</b>	<b>349,583</b>	<b>440,360</b>	<b>(22,640)</b>

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## CT - COURTS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AB - FRINGE BENEFITS	1,545,938	1,018,457	1,515,099	30,839
<b>EXP Total</b>		<b>1,545,938</b>	<b>1,018,457</b>	<b>1,515,099</b>	<b>30,839</b>
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,507,290	769,451	1,414,523	(92,767)
<b>REV Total</b>		<b>1,507,290</b>	<b>769,451</b>	<b>1,414,523</b>	<b>(92,767)</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	30,130,886	23,377,913	30,110,222	20,664
	BB - EQUIPMENT	75,500	17,828	75,500	0
	DD - GENERAL EXPENSES	1,002,300	718,952	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,281,608	803,936	1,281,608	0
<b>EXP Total</b>		<b>32,490,294</b>	<b>24,918,629</b>	<b>32,469,630</b>	<b>20,664</b>
REV	BF - RENTS & RECOVERIES	0	174,425	174,425	174,425
	BH - DEPT REVENUES	12,000	9,984	12,484	484
	BJ - INTERDEPT REVENUES	372,327	0	372,327	0
	BW - INTERFUND CHARGES REVENUE	275,000	0	275,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	30,600	17,200	30,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,800	76,793	76,793	13,993
<b>REV Total</b>		<b>752,727</b>	<b>278,402</b>	<b>941,629</b>	<b>188,902</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,529,299	9,182,209	14,857,920	(328,621)
	BB - EQUIPMENT	112,500	26,690	112,500	0
	DD - GENERAL EXPENSES	2,252,400	676,433	2,152,400	100,000
	DE - CONTRACTUAL SERVICES	725,082	405,473	725,082	0
<b>EXP Total</b>		<b>17,619,281</b>	<b>10,290,805</b>	<b>17,847,902</b>	<b>(228,621)</b>
REV	BF - RENTS & RECOVERIES	120,000	78,450	120,000	0
	BH - DEPT REVENUES	35,000	40,002	40,002	5,002
<b>REV Total</b>		<b>155,000</b>	<b>118,452</b>	<b>160,002</b>	<b>5,002</b>



# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	827,773	654,718	705,488	122,285
	DD - GENERAL EXPENSES	15,500	4,000	15,500	0
<b>EXP Total</b>		<b>843,273</b>	<b>658,718</b>	<b>720,988</b>	<b>122,285</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	778,663	(494,326)	738,663	(40,000)
<b>REV Total</b>		<b>778,663</b>	<b>(494,326)</b>	<b>738,663</b>	<b>(40,000)</b>

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AB - FRINGE BENEFITS	202,495,618	162,299,227	198,075,680	4,419,938
<b>EXP Total</b>		<b>202,495,618</b>	<b>162,299,227</b>	<b>198,075,680</b>	<b>4,419,938</b>
REV	BF - RENTS & RECOVERIES	0	25,626	25,626	25,626
<b>REV Total</b>		<b>0</b>	<b>25,626</b>	<b>25,626</b>	<b>25,626</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,274,046	10,663,488	14,026,943	247,103
	BB - EQUIPMENT	53,000	19,732	53,000	0
	DD - GENERAL EXPENSES	1,431,050	522,368	1,431,050	0
	DE - CONTRACTUAL SERVICES	402,330	243,897	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	139,100,000	104,462,436	135,000,000	4,100,000
<b>EXP Total</b>		<b>166,226,263</b>	<b>123,734,023</b>	<b>161,879,160</b>	<b>4,347,103</b>
REV	BC - PERMITS & LICENSES	5,480,087	4,470,155	5,582,782	102,695
	BD - FINES & FORFEITS	150,000	181,589	181,589	31,589
	BF - RENTS & RECOVERIES	1,470,000	1,085,135	4,457,596	2,987,596
	BH - DEPT REVENUES	1,313,700	1,506,549	2,303,079	989,379
	BW - INTERFUND CHARGES REVENUE	57,100	1,328	57,100	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	0	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	82,698,500	23,750,134	75,098,500	(7,600,000)
<b>REV Total</b>		<b>91,169,387</b>	<b>30,994,890</b>	<b>87,680,646</b>	<b>(3,488,741)</b>

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 THIRD QUARTER FINANCIAL REPORT



## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	865,800	614,155	824,498	41,302
	DD - GENERAL EXPENSES	2,000	2	2,000	0
	HF - INTER DEPARTMENTAL CHARGES	137,868	90,867	137,868	0
<b>EXP Total</b>		<b>1,005,668</b>	<b>705,024</b>	<b>964,366</b>	<b>41,302</b>
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	436,120	276,128	439,358	3,238
	SA - STATE AID REIMBURSEMENT OF EXPENSES	234,780	55,834	87,871	(146,909)
<b>REV Total</b>		<b>670,900</b>	<b>331,962</b>	<b>527,229</b>	<b>(143,671)</b>

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	548,518	435,189	548,518	0
	DD - GENERAL EXPENSES	5,450	3,700	5,450	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
<b>EXP Total</b>		<b>564,968</b>	<b>438,889</b>	<b>564,968</b>	<b>0</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,375,889	4,348,209	4,728,215	647,674
	DD - GENERAL EXPENSES	876,898	640,164	1,258,258	(381,360)
	DE - CONTRACTUAL SERVICES	25,897,144	24,541,375	25,897,144	0
	HF - INTER DEPARTMENTAL CHARGES	3,571,363	1,340,583	3,571,363	0
<b>EXP Total</b>		<b>35,721,294</b>	<b>30,870,332</b>	<b>35,454,980</b>	<b>266,314</b>
REV	BD - FINES & FORFEITS	40,000	13,762	16,333	(23,667)
	BF - RENTS & RECOVERIES	0	61,999	61,999	61,999
	BJ - INTERDEPT REVENUES	379,280	258,393	379,280	0
	BW - INTERFUND CHARGES REVENUE	0	112,500	150,000	150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,577,029	1,359,998	5,577,029	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,314,824	2,042,445	10,314,824	0
<b>REV Total</b>		<b>16,311,133</b>	<b>3,849,097</b>	<b>16,499,465</b>	<b>188,332</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	DD-GENERAL EXPENSES	A deficit is projected due to the increase in court remand cases.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,142,898	6,013,386	7,121,293	21,605
	DD - GENERAL EXPENSES	347,750	191,490	347,750	0
	DE - CONTRACTUAL SERVICES	10,371,816	7,056,887	10,371,816	0
	DF - UTILITY COSTS	3,868,318	2,833,602	3,868,318	0
<b>EXP Total</b>		<b>21,730,782</b>	<b>16,095,365</b>	<b>21,709,177</b>	<b>21,605</b>
REV	BF - RENTS & RECOVERIES	0	46,351	46,351	46,351
	BH - DEPT REVENUES	40,000	311	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 - INTERFUND CHARGES REVENUE	289,294	(10,344)	289,294	0
<b>REV Total</b>		<b>5,385,559</b>	<b>(284,085)</b>	<b>5,331,910</b>	<b>(53,649)</b>

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

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,108,334	4,036,155	5,445,519	662,815
	BB - EQUIPMENT	60,777	44,620	60,777	0
	DD - GENERAL EXPENSES	1,984,331	1,681,828	1,984,331	0
	DE - CONTRACTUAL SERVICES	944,700	815,000	944,700	0
<b>EXP Total</b>		<b>9,098,142</b>	<b>6,577,603</b>	<b>8,435,327</b>	<b>662,815</b>



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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	315,000	229,298	318,940	(3,940)
	DD - GENERAL EXPENSES	5,700	2,500	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	282,150	407,900	0
<b>EXP Total</b>		<b>728,600</b>	<b>513,948</b>	<b>732,540</b>	<b>(3,940)</b>

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	474,667	340,196	454,512	20,155
	DD - GENERAL EXPENSES	24,900	12,917	24,900	0
	DE - CONTRACTUAL SERVICES	31,000	13,643	31,000	0
<b>EXP Total</b>		<b>530,567</b>	<b>366,755</b>	<b>510,412</b>	<b>20,155</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,687,325	4,982,947	6,562,007	125,318
	BB - EQUIPMENT	45,900	31,877	45,900	0
	DD - GENERAL EXPENSES	658,017	531,192	658,017	0
	DE - CONTRACTUAL SERVICES	99,664	58,664	99,664	0
<b>EXP Total</b>		<b>7,490,906</b>	<b>5,604,679</b>	<b>7,365,588</b>	<b>125,318</b>
REV	BH - DEPT REVENUES	25,000	20,955	25,000	0
<b>REV Total</b>		<b>25,000</b>	<b>20,955</b>	<b>25,000</b>	<b>0</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	506,013	396,976	500,061	5,952
	DD - GENERAL EXPENSES	9,250	2,591	9,250	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
<b>EXP Total</b>		<b>522,563</b>	<b>399,566</b>	<b>516,611</b>	<b>5,952</b>
REV	BH - DEPT REVENUES	400,000	730,859	955,393	555,393
<b>REV Total</b>		<b>400,000</b>	<b>730,859</b>	<b>955,393</b>	<b>555,393</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A surplus is projected due to the resolution of prior pending estate cases.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## PB - PROBATION

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,751,515	12,034,046	16,465,770	285,745
	BB - EQUIPMENT	30,900	21,249	30,900	0
	DD - GENERAL EXPENSES	277,800	203,597	277,800	0
	DE - CONTRACTUAL SERVICES	653,325	386,582	653,325	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER DEPARTMENTAL CHARGES	1,535,544	520,335	1,535,544	0
<b>EXP Total</b>		<b>19,249,584</b>	<b>13,165,809</b>	<b>18,963,839</b>	<b>285,745</b>
REV	BF - RENTS & RECOVERIES	0	74,294	74,295	74,295
	BH - DEPT REVENUES	1,780,000	1,189,709	1,630,000	(150,000)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	16,000	93,341	101,523	85,523
	SA - STATE AID REIMBURSEMENT OF EXPENSES	4,857,877	3,136,173	4,857,877	0
<b>REV Total</b>		<b>6,653,877</b>	<b>4,493,517</b>	<b>6,663,695</b>	<b>9,818</b>

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	739,354	545,661	711,939	27,415
	DD - GENERAL EXPENSES	38,600	11,291	38,600	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
<b>EXP Total</b>		<b>790,454</b>	<b>556,952</b>	<b>763,039</b>	<b>27,415</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	18,809,646	15,409,037	19,959,646	(1,150,000)
	BB - EQUIPMENT	456,500	140,807	456,500	0
	DD - GENERAL EXPENSES	1,704,700	1,287,389	1,704,700	0
	DE - CONTRACTUAL SERVICES	6,130,500	5,175,811	6,130,500	0
<b>EXP Total</b>		<b>27,101,346</b>	<b>22,013,045</b>	<b>28,251,346</b>	<b>(1,150,000)</b>
REV	BF - RENTS & RECOVERIES	1,577,300	1,130,194	1,658,967	81,667
	BH - DEPT REVENUES	19,515,342	14,729,188	17,891,838	(1,623,504)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	42,302	42,302	42,302
	TX - SPECIAL TAXES	2,925,000	1,878,755	2,925,000	0
<b>REV Total</b>		<b>24,017,642</b>	<b>17,780,438</b>	<b>22,518,107</b>	<b>(1,499,535)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA-SALARIES, WAGES & FEES	A deficit is being projected due to a larger number of seasonal employees working in the parks facilities.
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 THIRD QUARTER FINANCIAL REPORT



## PR - SHARED SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	922,769	705,184	933,851	(11,082)
	DD - GENERAL EXPENSES	17,500	11,376	17,500	0
	DE - CONTRACTUAL SERVICES	1,700	1,495	1,700	0
<b>EXP Total</b>		<b>941,969</b>	<b>718,056</b>	<b>953,051</b>	<b>(11,082)</b>
REV	BF - RENTS & RECOVERIES	200,000	227,484	254,708	54,708
	BH - DEPT REVENUES	528,500	12,572	100,500	(428,000)
<b>REV Total</b>		<b>728,500</b>	<b>240,056</b>	<b>355,208</b>	<b>(373,292)</b>

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 THIRD QUARTER FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	32,374,363	26,291,988	30,106,782	2,267,581
	AC - WORKERS COMPENSATION	2,228,693	1,072,719	2,228,693	0
	BB - EQUIPMENT	93,000	17,700	93,000	0
	DD - GENERAL EXPENSES	6,980,800	6,109,420	6,980,800	0
	DE - CONTRACTUAL SERVICES	123,363,121	115,640,559	125,816,818	(2,453,697)
	DF - UTILITY COSTS	28,063,292	27,517,191	28,063,292	0
	HF - INTER DEPARTMENTAL CHARGES	9,650,361	9,081,458	9,650,361	0
	MM - MASS TRANSPORTATION	42,876,044	35,356,031	42,876,044	0
	OO - OTHER EXPENSE	13,638,917	10,963,715	13,638,917	0
<b>EXP Total</b>		<b>259,268,591</b>	<b>232,050,781</b>	<b>259,454,707</b>	<b>(186,116)</b>
REV	BC - PERMITS & LICENSES	710,000	403,203	710,000	0
	BD - FINES & FORFEITS	10,000	480	480	(9,520)
	BF - RENTS & RECOVERIES	8,991,895	7,659,250	10,191,839	1,199,944
	BG - REVENUE OFFSET TO EXPENSE	0	57,562	57,562	57,562
	BH - DEPT REVENUES	47,871,425	20,220,199	47,871,425	0
	BJ - INTERDEPT REVENUES	17,545,265	1,151,620	17,545,265	0
	BW - INTERFUND CHARGES REVENUE	6,855,006	(772,373)	6,855,006	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	6,132,840	12,441	6,132,840	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,449,000	31,500,687	63,679,000	1,230,000
<b>REV Total</b>		<b>150,565,431</b>	<b>60,233,069</b>	<b>153,043,417</b>	<b>2,477,986</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	879,484	524,360	715,338	164,146
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	31,329	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	13,113	125,000	0
<b>EXP Total</b>		<b>1,169,984</b>	<b>568,802</b>	<b>1,005,838</b>	<b>164,146</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	226,800	159,119	213,676	13,124
	DD - GENERAL EXPENSES	3,442	2,442	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	10,567	12,500	0
<b>EXP Total</b>		<b>242,742</b>	<b>172,128</b>	<b>229,618</b>	<b>13,124</b>
REV	BH - DEPT REVENUES	15,000	28,323	37,764	22,764
<b>REV Total</b>		<b>15,000</b>	<b>28,323</b>	<b>37,764</b>	<b>22,764</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A surplus is projected due to the implementation of assisting immigrants by translating, completing family court paperwork and other immigration documents.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,957,561	33,451,933	44,296,357	661,204
	BB - EQUIPMENT	309,000	251,669	309,000	0
	DD - GENERAL EXPENSES	883,150	599,159	883,150	0
	DE - CONTRACTUAL SERVICES	8,779,143	5,200,059	8,779,143	0
	HF - INTER DEPARTMENTAL CHARGES	18,345,178	4,635,336	18,345,178	0
	SS - RECIPIENT GRANTS	63,190,000	43,370,681	59,370,000	3,820,000
	TT - PURCHASED SERVICES	61,247,021	54,058,572	66,650,985	(5,403,964)
	WW - EMERGENCY VENDOR PAYMENTS	56,420,000	32,834,943	51,075,000	5,345,000
	XX - MEDICAID	253,257,500	186,355,754	248,712,000	4,545,500
<b>EXP Total</b>		<b>507,388,553</b>	<b>360,758,106</b>	<b>498,420,813</b>	<b>8,967,740</b>
REV	BF - RENTS & RECOVERIES	1,900,000	13,899,580	15,050,000	13,150,000
	BH - DEPT REVENUES	14,974,440	11,614,928	15,500,000	525,560
	BJ - INTERDEPT REVENUES	277,029	64,087	277,029	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	116,791,754	40,913,575	113,071,125	(3,720,629)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,538,103	30,081,095	54,478,124	(2,059,979)
<b>REV Total</b>		<b>190,481,326</b>	<b>96,573,265</b>	<b>198,376,278</b>	<b>7,894,952</b>

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), Subsidized Adoption programs and Foster Care.
	TT - PURCHASED SERVICES	A deficit is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification coupled with an increase in the market rates.
	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 recovery of Foster Care and Juvenile delinquency contracted amounts that were not fully utilized as a result of lower caseloads.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower caseloads in the TANF, Foster Care, Institutional Care, and Subsidized Adoption programs.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower caseloads in the Foster Care, Institutional Care, and Subsidized Adoption programs.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,160,515	1,549,067	2,030,245	130,270
	BB - EQUIPMENT	11,000	8,918	11,000	0
	DD - GENERAL EXPENSES	337,050	251,400	337,050	0
	DE - CONTRACTUAL SERVICES	310,500	113,461	310,500	0
	OO - OTHER EXPENSE	10,000,000	9,142,109	10,000,000	0
<b>EXP Total</b>		<b>12,819,065</b>	<b>11,064,955</b>	<b>12,688,795</b>	<b>130,270</b>
REV	BA - INT PENALTY ON TAX	29,100,000	23,392,246	29,100,000	0
	BD - FINES & FORFEITS	10,000	12,718	12,718	2,718
	BE - INVEST INCOME	1,830,000	986,863	1,830,000	0
	BF - RENTS & RECOVERIES	10,000	63,724	63,724	53,724
	BH - DEPT REVENUES	525,000	378,926	525,000	0
	TX - SPECIAL TAXES	3,275,000	1,918,769	3,275,000	0
<b>REV Total</b>		<b>34,750,000</b>	<b>26,753,245</b>	<b>34,806,442</b>	<b>56,442</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,019,815	2,239,443	3,161,726	(141,911)
	BB - EQUIPMENT	8,900	2,236	8,900	0
	DD - GENERAL EXPENSES	283,690	151,328	283,690	0
	DE - CONTRACTUAL SERVICES	11,451,521	10,090,000	15,883,081	(4,431,560)
<b>EXP Total</b>		<b>14,763,926</b>	<b>12,483,007</b>	<b>19,337,397</b>	<b>(4,573,471)</b>
REV	BD - FINES & FORFEITS	62,446,289	39,518,632	78,281,695	15,835,406
	BF - RENTS & RECOVERIES	0	26,996	26,996	26,996
<b>REV Total</b>		<b>62,446,289</b>	<b>39,545,628</b>	<b>78,308,691</b>	<b>15,862,402</b>

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 THIRD QUARTER FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	417,877	302,535	417,877	0
	DD - GENERAL EXPENSES	11,200	7,982	11,200	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER DEPARTMENTAL CHARGES	1,000	0	1,000	0
<b>EXP Total</b>		<b>430,777</b>	<b>310,517</b>	<b>430,777</b>	<b>0</b>
REV	BJ - INTERDEPT REVENUES	346,159	0	346,159	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,899	0	32,899	0
<b>REV Total</b>		<b>379,058</b>	<b>0</b>	<b>379,058</b>	<b>0</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## 2014 AA - SALARIES, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
FCF	FC - FIRE COMMISSION	185,416	211,427	184,898	518
<b>FCF Total</b>		<b>185,416</b>	<b>211,427</b>	<b>184,898</b>	<b>518</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	69,150	69,144	6	69,144
	AS - ASSESSMENT DEPARTMENT	121,537	157,234	53,184	68,353
	AT - COUNTY ATTORNEY	140,973	239,040	235,810	(94,837)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,327,724	(115,202)	1,674,932	652,792
	CA - OFFICE OF CONSUMER AFFAIRS	4,061	75,911	59,805	(55,744)
	CC - NC SHERIFF/CORRECTIONAL CENTER	828,646	2,346,987	1,535,113	(706,467)
	CE - COUNTY EXECUTIVE	30,000	5,004	0	30,000
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	4,057	4,057	(4,057)
	CL - COUNTY CLERK	15,634	48,638	15,634	0
	CO - COUNTY COMPTROLLER	85,720	240,768	129,428	(43,708)
	CS - CIVIL SERVICE	0	77,052	0	0
	DA - DISTRICT ATTORNEY	527,263	530,285	468,237	59,026
	EL - BOARD OF ELECTIONS	184,240	228,325	240,271	(56,031)
	EM - EMERGENCY MANAGEMENT	2,855	4,935	4,935	(2,080)
	HE - HEALTH DEPARTMENT	114,647	304,932	173,052	(58,405)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	9,300	9,285	9,300	0
	HS - DEPARTMENT OF HUMAN SERVICES	177,643	219,841	100,770	76,873
	IT - INFORMATION TECHNOLOGY	238,846	265,994	235,199	3,647
	LE - COUNTY LEGISLATURE	105,537	111,939	109,999	(4,462)
	LR - OFFICE OF LABOR RELATIONS	0	6,491	6,491	(6,491)
	ME - MEDICAL EXAMINER	3,031	49,431	49,430	(46,399)
	PA - PUBLIC ADMINISTRATOR	33,410	39,814	29,256	4,154
	PB - PROBATION	127,041	335,803	206,720	(79,679)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,554	7,554	7,554	0
	PK - PARKS, RECREATION AND MUSEUMS	167,796	263,990	133,721	34,075
	PR - SHARED SERVICES	0	24,157	24,157	(24,157)
	PW - PUBLIC WORKS DEPARTMENT	424,291	473,005	276,963	147,328
	RM - RECORDS MANAGEMENT	5,000	0	5,000	0
	SS - SOCIAL SERVICES	74,893	214,393	150,091	(75,198)
	TR - COUNTY TREASURER	32,442	41,238	41,238	(8,796)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,220	29,648	29,648	(17,428)
	VS - VETERANS SERVICES AGENCY	2,343	21,024	21,024	(18,681)
<b>GEN Total</b>		<b>5,873,797</b>	<b>6,330,717</b>	<b>6,031,025</b>	<b>(157,228)</b>
PDD	PD - POLICE DEPARTMENT	12,511,091	8,943,168	11,815,043	696,048
<b>PDD Total</b>		<b>12,511,091</b>	<b>8,943,168</b>	<b>11,815,043</b>	<b>696,048</b>
PDH	PD - POLICE DEPARTMENT	12,661,518	17,192,879	24,667,509	(12,005,991)
<b>PDH Total</b>		<b>12,661,518</b>	<b>17,192,879</b>	<b>24,667,509</b>	<b>(12,005,991)</b>
<b>Grand Total</b>		<b>31,231,822</b>	<b>32,678,191</b>	<b>42,698,475</b>	<b>(11,466,653)</b>



# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## 2014 AA - SALARIES, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
FCF	FC - FIRE COMMISSION	1,941,500	1,256,392	2,103,346	(161,846)
<b>FCF Total</b>		<b>1,941,500</b>	<b>1,256,392</b>	<b>2,103,346</b>	<b>(161,846)</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	72	0	0
	AS - ASSESSMENT DEPARTMENT	0	4,890	8,096	(8,096)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	49,502	68,362	42,638
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	10,511,982	15,500,000	653,356
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	19,531	109,394	(9,394)
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	25,228	12,700	0
	CS - CIVIL SERVICE	20,900	12,705	20,900	0
	DA - DISTRICT ATTORNEY	925,000	946,801	1,077,361	(152,361)
	EL - BOARD OF ELECTIONS	34,500	12,094	34,500	0
	EM - EMERGENCY MANAGEMENT	12,900	26,101	12,900	0
	HE - HEALTH DEPARTMENT	274,600	129,441	276,975	(2,375)
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1	500	1,700
	IT - INFORMATION TECHNOLOGY	225,200	380,331	263,745	(38,545)
	LE - COUNTY LEGISLATURE	0	900	879	(879)
	ME - MEDICAL EXAMINER	35,286	114,184	72,389	(37,103)
	PA - PUBLIC ADMINISTRATOR	7,800	22	1,100	6,700
	PB - PROBATION	300,000	146,536	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	410,900	616,440	816,440	(405,540)
	PR - SHARED SERVICES	1,800	565	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	2,485,101	4,237,873	5,703,021	(3,217,920)
	RM - RECORDS MANAGEMENT	4,100	5,843	4,100	0
	SS - SOCIAL SERVICES	1,206,625	1,051,834	1,528,107	(321,482)
	TR - COUNTY TREASURER	0	4,936	20,933	(20,933)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	3,351	70,000	0
<b>GEN Total</b>		<b>22,458,968</b>	<b>18,301,163</b>	<b>25,969,202</b>	<b>(3,510,234)</b>
PDD	PD - POLICE DEPARTMENT	25,000,000	21,032,230	34,340,000	(9,340,000)
<b>PDD Total</b>		<b>25,000,000</b>	<b>21,032,230</b>	<b>34,340,000</b>	<b>(9,340,000)</b>
PDH	PD - POLICE DEPARTMENT	25,000,000	19,606,666	30,660,000	(5,660,000)
<b>PDH Total</b>		<b>25,000,000</b>	<b>19,606,666</b>	<b>30,660,000</b>	<b>(5,660,000)</b>
<b>Grand Total</b>		<b>74,400,468</b>	<b>60,196,450</b>	<b>93,072,548</b>	<b>(18,672,080)</b>

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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## 2014 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
PDD	FB - FRINGE BENEFIT	40,403,018	40,384,982	40,384,982	18,036
<b>PDD Total</b>		<b>40,403,018</b>	<b>40,384,982</b>	<b>40,384,982</b>	<b>18,036</b>
PDH	FB - FRINGE BENEFIT	33,628,609	33,606,266	33,606,266	22,343
<b>PDH Total</b>		<b>33,628,609</b>	<b>33,606,266</b>	<b>33,606,266</b>	<b>22,343</b>
<b>Grand Total</b>		<b>74,031,627</b>	<b>73,991,248</b>	<b>73,991,248</b>	<b>40,379</b>

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 THIRD QUARTER FINANCIAL REPORT



## 2014 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,342,904	1,297,129	1,297,129	45,775
<b>FCF Total</b>		<b>1,342,904</b>	<b>1,297,129</b>	<b>1,297,129</b>	<b>45,775</b>
GEN	FB - FRINGE BENEFIT	48,108,943	48,653,718	48,653,718	(544,775)
<b>GEN Total</b>		<b>48,108,943</b>	<b>48,653,718</b>	<b>48,653,718</b>	<b>(544,775)</b>
PDD	FB - FRINGE BENEFIT	1,575,096	1,573,819	1,573,819	1,277
<b>PDD Total</b>		<b>1,575,096</b>	<b>1,573,819</b>	<b>1,573,819</b>	<b>1,277</b>
PDH	FB - FRINGE BENEFIT	7,832,800	7,824,650	7,824,650	8,150
<b>PDH Total</b>		<b>7,832,800</b>	<b>7,824,650</b>	<b>7,824,650</b>	<b>8,150</b>
<b>Grand Total</b>		<b>58,859,743</b>	<b>59,349,316</b>	<b>59,349,316</b>	<b>(489,573)</b>

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 THIRD QUARTER FINANCIAL REPORT



## 2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,698,491	1,162,850	1,562,410	136,081
<b>FCF Total</b>		<b>1,698,491</b>	<b>1,162,850</b>	<b>1,562,410</b>	<b>136,081</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	409	409	(409)
	CT - COURTS	37,183	22,372	37,183	0
	FB - FRINGE BENEFIT	69,880,744	49,734,114	66,185,466	3,695,278
<b>GEN Total</b>		<b>69,917,927</b>	<b>49,756,894</b>	<b>66,223,058</b>	<b>3,694,869</b>
PDD	FB - FRINGE BENEFIT	32,170,926	22,083,040	29,796,189	2,374,737
<b>PDD Total</b>		<b>32,170,926</b>	<b>22,083,040</b>	<b>29,796,189</b>	<b>2,374,737</b>
PDH	FB - FRINGE BENEFIT	28,974,942	20,722,889	27,480,784	1,494,158
<b>PDH Total</b>		<b>28,974,942</b>	<b>20,722,889</b>	<b>27,480,784</b>	<b>1,494,158</b>
<b>Grand Total</b>		<b>132,762,286</b>	<b>93,725,674</b>	<b>125,062,441</b>	<b>7,699,845</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## 2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	3rd. Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,048,722	707,389	941,161	107,561
<b>FCF Total</b>		<b>1,048,722</b>	<b>707,389</b>	<b>941,161</b>	<b>107,561</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	22,016,819	8,245,888	18,916,148	3,100,671
	CT - COURTS	1,198,755	862,862	1,198,755	0
	FB - FRINGE BENEFIT	48,289,145	35,790,710	47,471,511	817,634
<b>GEN Total</b>		<b>71,504,719</b>	<b>44,899,460</b>	<b>67,586,414</b>	<b>3,918,305</b>
PDD	FB - FRINGE BENEFIT	25,325,482	18,324,327	24,431,242	894,240
<b>PDD Total</b>		<b>25,325,482</b>	<b>18,324,327</b>	<b>24,431,242</b>	<b>894,240</b>
PDH	FB - FRINGE BENEFIT	35,323,883	25,830,102	34,496,144	827,739
<b>PDH Total</b>		<b>35,323,883</b>	<b>25,830,102</b>	<b>34,496,144</b>	<b>827,739</b>
<b>Grand Total</b>		<b>133,202,806</b>	<b>89,761,278</b>	<b>127,454,961</b>	<b>5,747,845</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



2014 OTHER EXPENSE							
FUND	DEPT AND NAME	SUBJECT	2014 Modified Budget	Current Obligation	3rd. Qtr. Projections	Variance	
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	7,185,600	424,832	2,984,100	4,201,500	
		88989 - NIFA SET-ASIDES	193,473,026	0	188,002,440	5,470,586	
	<b>DS - DEBT SERVICE Total</b>			<b>200,658,626</b>	<b>424,832</b>	<b>190,986,540</b>	<b>9,672,086</b>
<b>DSV Total</b>			<b>200,658,626</b>	<b>424,832</b>	<b>190,986,540</b>	<b>9,672,086</b>	
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	5,616,455	7,729,564	0	
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0	
		70970 - RESIDENT TUITION	4,598,000	224,119	4,598,000	0	
		7097F - FIT RESIDENT TUITION	4,114,000	355,424	4,114,000	0	
		87985 - OTHER PAYMENTS	0	201,579	0	0	
		87987 - OTHER SUITS & DAMAGES	2,000,000	159,038	2,225,000	(225,000)	
	8798A - OTHER SUITS & DAMAGES-INTEREST	0	97,476	0	0		
	8798B - ATTORNEY FEES	0	701,164	0	0		
	8798C - ATTORNEY GROSS PROCEEDS	0	831,476	0	0		
	93993 - INSURANCE ON BLDGS	599,266	500,000	599,266	0		
	97998 - CONTINGENCY RESERVE	1,125,000	0	0	1,125,000		
	<b>BU - OFFICE OF MANAGEMENT AND BUDGET Total</b>			<b>26,572,168</b>	<b>15,066,829</b>	<b>25,672,168</b>	<b>900,000</b>
	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	75,000	75,000	0	
		80981 - COLISEUM REPAIR EXPENSES	113,790	(2,391,499)	113,790	0	
		94994 - RENT	13,450,127	13,280,213	13,450,127	0	
	<b>PW - PUBLIC WORKS DEPARTMENT Total</b>			<b>13,638,917</b>	<b>10,963,715</b>	<b>13,638,917</b>	<b>0</b>
	TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	10,000,000	6,135,495	10,000,000	0	
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	3,006,614	0	0	
	<b>TR - COUNTY TREASURER Total</b>			<b>10,000,000</b>	<b>9,142,109</b>	<b>10,000,000</b>	<b>0</b>
<b>GEN Total</b>			<b>50,211,085</b>	<b>35,172,653</b>	<b>49,311,085</b>	<b>900,000</b>	
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	750	0	0	
		87987 - OTHER SUITS & DAMAGES	750,000	299,811	750,000	0	
		8798B - ATTORNEY FEES	0	0	0	0	
		8798C - ATTORNEY GROSS PROCEEDS	0	443,000	0	0	
		97998 - CONTINGENCY RESERVE	2,000,000	0	0	2,000,000	
<b>PD - POLICE DEPARTMENT Total</b>			<b>2,750,000</b>	<b>743,561</b>	<b>750,000</b>	<b>2,000,000</b>	
<b>PDD Total</b>			<b>2,750,000</b>	<b>743,561</b>	<b>750,000</b>	<b>2,000,000</b>	
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	20,398	250,000	0	
<b>PD - POLICE DEPARTMENT Total</b>			<b>250,000</b>	<b>20,398</b>	<b>250,000</b>	<b>0</b>	
<b>PDH Total</b>			<b>250,000</b>	<b>20,398</b>	<b>250,000</b>	<b>0</b>	
<b>Grand Total</b>			<b>253,869,711</b>	<b>36,361,443</b>	<b>241,297,625</b>	<b>12,572,086</b>	

# **SMART GOVERNMENT INITIATIVES**





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## FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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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 \$1.0 million in projected savings for 2014.

Department	Initiative	Achieved	FY14 Savings Revised	Annual Savings
Police Department	Removal of 15 Police Officers from Long-Term Disability	\$ 677,521	\$ 739,529	\$ 1,569,212
Sheriff's Department	Removal of 24 Employees from Payroll to Disability	\$ 258,980	\$ 275,276	\$ 2,925,625
<b>Total</b>		<b>\$ 936,501</b>	<b>\$ 1,014,805</b>	<b>\$ 4,494,837</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2014 BUDGET REDUCTION INITIATIVE SHEET

As of September 30, 2014

**Initiative:** Remove Police Officers  
**Source:** Nassau County Police Department  
**Owner:** Thomas Krumpster  
**Department:** Police Department

Projection	FY14 Savings	Annual Savings
<b>Original</b>	930,124	2,353,817
<b>Revised</b>	739,529	1,569,212
<b>Achieved</b>	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 September 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 \$1.6 million. The total savings in 2014 is projected to be approximately \$739,529. Ten officers are expected to retire under this initiative in 2014.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2014 BUDGET REDUCTION INITIATIVE SHEET

As of September 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
<b>Original</b>	1,095,478	2,925,625
<b>Revised</b>	275,276	606,095
<b>Achieved</b>	258,980	483,782

**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 September 30, 2014, four 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 \$606,095. Total savings in 2014 is projected to be approximately \$275,276. Five officers are expected to retire under this initiative in 2014.

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**FISCAL 2014 THIRD QUARTER FINANCIAL REPORT**

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## **KEY PERFORMANCE INDICATORS**



# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2014 Budget	On Board 12/31/2013	On Board 8/31/2014	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 9/30/2014	Variance 9/30/14 vs. 8/31/14	Variance 9/30/2014 vs. 2014 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	28	-	-	-	-	28	-	(1)	-
AS - ASSESSMENT DEPARTMENT	158	153	149	-	(2)	-	-	147	(2)	(11)	-
AT - COUNTY ATTORNEY	107	95	93	2	(2)	-	-	93	-	(14)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	24	-	-	-	-	24	-	(1)	-
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	1,041	27	(2)	19	(18)	1,067	26	(67)	-
CE - COUNTY EXECUTIVE	18	18	15	-	-	-	-	15	-	(3)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	38	37	37	-	-	-	-	37	-	(1)	-
CL - COUNTY CLERK	84	84	84	-	(2)	-	-	82	(2)	(2)	-
CO - COUNTY COMPTROLLER	86	71	74	-	-	-	-	74	-	(12)	-
CS - CIVIL SERVICE	51	50	51	-	(1)	-	-	50	(1)	(1)	-
DA - DISTRICT ATTORNEY	375	375	368	18	(8)	-	-	378	10	3	-
EL - BOARD OF ELECTIONS	139	160	169	-	(4)	-	-	165	(4)	26	-
FC - FIRE COMMISSION	95	91	93	1	(4)	-	-	90	(3)	(5)	-
EM - EMERGENCY MANAGEMENT	9	8	10	-	-	-	-	10	-	1	-
HE - HEALTH DEPARTMENT	173	170	171	-	(2)	-	-	169	(2)	(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	70	-	(3)	1	(1)	67	(3)	(10)	7
IT - INFORMATION TECHNOLOGY	79	76	77	-	-	-	-	77	-	(2)	-
LE - COUNTY LEGISLATURE	102	86	85	-	-	1	-	86	1	(16)	-
LR - OFFICE OF LABOR RELATIONS	5	4	5	-	(1)	-	-	4	(1)	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	6	6	6	-	-	-	-	6	-	-	-
ME - MEDICAL EXAMINER	72	69	69	-	-	-	-	69	-	(3)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	200	191	190	-	(2)	-	(1)	187	(3)	(13)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	148	149	-	(1)	1	-	149	-	(2)	-
PD - POLICE DISTRICT	1,422	1,343	1,428	-	(8)	2	(21)	1,401	(27)	(21)	-
PD - POLICE HEADQUARTERS	1,630	1,615	1,542	-	(22)	22	(3)	1,539	(3)	(91)	-
PR - SHARED SERVICES	11	10	11	-	-	-	-	11	-	-	-
PW - PUBLIC WORKS DEPARTMENT	418	412	411	-	(12)	2	-	401	(10)	(17)	-
RM - RECORDS MANAGEMENT	14	12	12	-	-	-	-	12	-	(2)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	640	633	617	11	(12)	9	(7)	618	1	(22)	16
TR - COUNTY TREASURER	32	29	28	-	(2)	-	-	26	(2)	(6)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	44	47	-	-	-	-	47	-	4	-
VS - VETERANS SERVICES AGENCY	7	6	7	-	(1)	-	-	6	(1)	(1)	-
<b>Sub-Total Full Time Employees</b>	<b>7,395</b>	<b>7,252</b>	<b>7,227</b>	<b>59</b>	<b>(91)</b>	<b>57</b>	<b>(51)</b>	<b>7,201</b>	<b>(26)</b>	<b>(194)</b>	<b>-</b>
<b>Contract Employees</b>	<b>41</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>
<b>Major Operating Funds Sub-Total</b>	<b>7,436</b>	<b>7,280</b>	<b>7,227</b>	<b>59</b>	<b>(91)</b>	<b>57</b>	<b>(51)</b>	<b>7,201</b>	<b>(79)</b>	<b>(235)</b>	<b>23</b>
<b>Sewer District</b>	<b>306</b>	<b>295</b>	<b>288</b>	<b>-</b>	<b>(10)</b>	<b>1</b>	<b>(3)</b>	<b>276</b>	<b>(19)</b>	<b>(30)</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>7,742</b>	<b>7,575</b>	<b>7,515</b>	<b>59</b>	<b>(101)</b>	<b>58</b>	<b>(54)</b>	<b>7,477</b>	<b>(98)</b>	<b>(265)</b>	<b>23</b>



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

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>HC</b>
AT	CNTY ATTORNEY LAW ASST TEMP	1
	DEPUTY CO ATTORNEY	1
CC	CORRECTION OFFICER	27
DA	ASST DISTRICT ATTY	5
	DIST ATT LAW AST,TMP	13
FC	FIRE MARSHAL TRAINEE	1
SS	CASEWORKER I	8
	CASE WKR I BI-LINGUAL SPANISH	3
<b>MAJOR FUNDS NEW HIRES</b>		<b>59</b>
		0
<b>SEWER DISTRICT NEW HIRES</b>		<b>0</b>
<b>TOTAL NEW HIRES</b>		<b>59</b>





**KPI REPORT 1: Appendix B: Termination/Resignation**

DEPARTMENT	TITLE	Termination/ Resignation	VSIP
AS	CLERK I	0	(1)
	RL PROP APP-ARB SPVR	0	(1)
AT	DEPUTY CO ATTORNEY	(2)	
CC	CORR CTR COOK II	0	(1)
	CORRECTION OFFICER	(1)	
CL	CLERK I	0	(1)
	PHOTO MACH OPTR I	(1)	
CS	CLERK TYPIST II	0	(1)
DA	LEGAL SECRETARY I	0	(1)
	LEGAL SECRETARY III	0	(1)
	ASST PROCESS SERVER	0	(1)
	ASST DISTRICT ATTY	(5)	
EL	WORK AIDE	(1)	
	DATA-ENTRY OPERATOR	(1)	
	CLERK	0	(1)
	REGISTRATION CLERK	0	(1)
FC	FIRE CMNTNS TECH I	0	(2)
	FIRE CMNTNS TECH II	0	(1)
	FIRE MARSHAL I	0	(1)
HE	CLERICAL AIDE PD	0	(1)
	PUB HLTH NURSE I	0	(1)
HS	AL GRP LDR CNSLR II	0	(1)
	REHAB CNSLR II	0	(1)
	SENIOR CITIZEN SOCIAL WORKER I	0	(1)
LR	DEPUTY DIRECTOR	(1)	
PB	PROB OFFICER II	0	(1)
	PROBATION OFFICER I	0	(1)
PDD	POLICE LIEUTENANT	(1)	
	POLICE SERGEANT	(1)	
	POLICE OFFICER	(5)	
	POLICE SERVICE AIDE	0	(1)



**KPI REPORT 1: Appendix B: Termination/Resignation (continued)**

DEPARTMENT	TITLE	Termination/ Resignation	VSIP	
PDH	POLICE OFFICER	(3)		
	POLICE OFFICER-DET	(2)		
	POLICE AUTO SHOP SUPERVISOR II	0	(1)	
	POLICE AUTOMOTIVE MECHANIC	0	(1)	
	LABORER I	0	(1)	
	AMBULANCE MEDICAL TECHCN COORD	0	(2)	
	AMBULANCE MED TECH	0	(3)	
	POLICE COMMUNICATIONS OPERATOR	0	(3)	
	ACCOUNTING ASSISTANT II	0	(1)	
	POLICE SERVICE AIDE	0	(2)	
	CLERK STENOGRAPHER I	0	(1)	
	CLK TYPIST III	0	(1)	
	CLERK III	0	(1)	
	PK	CASHIER III	0	(1)
PW	FLEET AUTOMOTIVE LEAD MECHANIC	0	(1)	
	FLEET AUTOMOTIVE MECHANIC	0	(1)	
	HWY SIGN SHOP SPV II	0	(1)	
	SIGN PAINTER	0	(1)	
	PLUMBER SVCS SPVR	0	(1)	
	WELDER SERVICES SUPERVISOR	0	(1)	
	STOREYARD SUPERVISOR	0	(1)	
	CUSTODIAL WORKER I	0	(1)	
	ASST SUPT WTR SUPPLY	0	(1)	
	CIVIL ENGINEER III	0	(1)	
	C. E. DRAFTER III	0	(1)	
	CLERK II	0	(1)	
	SS	CASE SPVR II	0	(1)
		CASE SPVR I	0	(2)
CASEWORKER III		0	(1)	
CASEWORKER II		0	(1)	
WELFARE HOUSING ADVISOR II		(1)		
CHILD SUPPORT INV II		0	(1)	
SOC WEL EXMR SPVR I		0	(2)	
SOC WELFARE EXMR II		0	(1)	
CLERK II		0	(1)	
CLERK TYPIST II		0	(1)	



**KPI REPORT 1: Appendix B: Termination/Resignation (continued)**

DEPARTMENT	TITLE	Termination/ Resignation	VSIP
TR	CLMS STLMT AGT II	0	(1)
	CLMS STLMT AGT I	0	(1)
VS	VETERANS COUNSELOR I	0	(1)
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(25)</b>	<b>(66)</b>
SSW	PLANT MAINT MECH II	0	(1)
	PLANT MAINT MECH I	0	(1)
	EQPT OPERATOR III	0	(1)
	EQPT OPERATOR II	0	(2)
	LABORER II	0	(3)
	GROUNDSKEEPER III	0	(2)
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>0</b>	<b>(10)</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(25)</b>	<b>(76)</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 8/31/2014	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 9/30/2014	Variance 8/31/14 vs. 9/30/14
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
EM - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-
HE - HEALTH DEPARTMENT	69	-	-	-	(1)	68	(1)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	51	-	1	(1)	-	51	-
HS - DEPARTMENT OF HUMAN SERVICES	40	-	-	-	(1)	39	(1)
ME - MEDICAL EXAMINER	-	-	-	-	-	-	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	9	-	-	-	-	9	-
SS - SOCIAL SERVICES	149	-	-	(2)	(1)	146	(3)
<b>Grant Fund Total</b>	<b>323</b>	<b>-</b>	<b>1</b>	<b>(3)</b>	<b>(3)</b>	<b>318</b>	<b>(5)</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union							Total Non			Grand Total		
	CSEA	DAI	IPBA	PBA	COBA	SOA	On-Board 9/30/2014	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Union On-Board 9/30/2014	On-Board 9/30/2014	CONTRACT EMPLOYEE
Assessment	141	-	-	-	-	-	141	-	-	6	6	147	-
Assessment Review Commission	20	-	-	-	-	-	20	5	-	3	8	28	-
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	156	-	-	-	909	-	1,065	-	-	2	2	1,067	-
County Attorney	28	-	-	-	-	-	28	-	-	65	65	93	-
County Clerk	73	-	-	-	-	-	73	-	1	8	9	82	-
County Comptroller	61	-	-	-	-	-	61	-	1	12	13	74	-
County Executive	-	-	-	-	-	-	-	-	1	14	15	15	-
District Attorney	124	-	41	-	-	-	165	-	1	212	213	378	-
Elections	132	-	-	-	-	-	132	-	-	33	33	165	-
Emergency Management	2	-	-	-	-	-	2	-	-	8	8	10	-
Fire Commission	89	-	-	-	-	-	89	-	-	1	1	90	-
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	58	-	-	-	-	-	58	-	-	9	9	67	7
Information Technology	74	-	-	-	-	-	74	-	-	3	3	77	-
Labor Relations	1	-	-	-	-	-	1	-	-	3	3	4	-
Legislature	-	-	-	-	-	-	-	-	19	67	86	86	-
Medical Examiner	66	-	-	-	-	-	66	-	-	3	3	69	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	24	24	24	-
Police District	57	2	-	1,182	-	159	1,400	-	-	1	1	1,401	-
Police Headquarters	674	322	-	370	-	162	1,528	-	-	11	11	1,539	-
Probation	186	-	-	-	-	-	186	-	-	1	1	187	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	391	-	-	-	-	-	391	-	-	10	10	401	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	144	-	-	-	-	-	144	-	-	5	5	149	-
Shared Services	9	-	-	-	-	-	9	-	-	2	2	11	-
Social Services	607	-	-	-	-	-	607	-	-	11	11	618	16
Traffic and Parking Violations Agency	44	-	-	-	-	-	44	-	-	3	3	47	-
Treasurer	23	-	-	-	-	-	23	-	-	3	3	26	-
Veterans Services	4	-	-	-	-	-	4	-	-	2	2	6	-
<b>Sub-Total Full-Time Employees</b>	<b>3,447</b>	<b>324</b>	<b>41</b>	<b>1,552</b>	<b>909</b>	<b>321</b>	<b>6,594</b>	<b>5</b>	<b>23</b>	<b>579</b>	<b>607</b>	<b>7,201</b>	<b>-</b>
<b>Contract Employees</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>23</b>
<b>Major Operating Funds Sub-Total</b>	<b>3,447</b>	<b>324</b>	<b>41</b>	<b>1,552</b>	<b>909</b>	<b>321</b>	<b>6,594</b>	<b>5</b>	<b>23</b>	<b>579</b>	<b>607</b>	<b>7,201</b>	<b>23</b>
<b>Sewer Districts</b>	<b>276</b>	-	-	-	-	-	<b>276</b>	-	-	-	-	<b>276</b>	-
<b>Grand Total F/T Employees</b>	<b>3,723</b>	<b>324</b>	<b>41</b>	<b>1,552</b>	<b>909</b>	<b>321</b>	<b>6,870</b>	<b>5</b>	<b>23</b>	<b>579</b>	<b>607</b>	<b>7,477</b>	<b>23</b>

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Departments	Year-to-Date August Overtime Hours						*YTD Actual Variance
	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	
Assessment	44.9	1,892.6	1,937.5	38.8	94.7	133.5	1,804.0
Assessment Review	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Board of Elections	293.9	7,086.5	7,380.4	198.6	7,281.9	7,480.5	(100.1)
Civil Service	150.5	246.9	397.4	22.5	327.1	349.6	47.8
Constituent Affairs	290.2	0.0	290.2	1,965.1	191.5	2,156.6	(1,866.3)
Consumer Affairs	1,062.0	1,044.5	2,106.5	811.1	1,225.3	2,036.3	70.2
Correctional Center	167,238.7	11,741.2	178,979.9	175,162.3	12,355.8	187,518.1	(8,538.2)
County Attorney	0.0	66.8	66.8	0.0	392.3	392.3	(325.5)
County Clerk	0.0	163.4	163.4	0.0	2,150.6	2,150.6	(1,987.2)
County Comptroller	459.2	2,478.7	2,937.9	0.0	2,910.0	2,910.0	27.9
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	13,869.8	7,814.7	21,684.5	10,657.5	5,819.7	16,477.2	5,207.3
Emergency Management	304.9	64.5	369.4	603.3	501.8	1,105.1	(735.6)
Fire Commission	23,473.9	889.2	24,363.1	27,061.6	538.9	27,600.5	(3,237.4)
Health	1,028.4	1,371.7	2,400.1	1,206.7	1,897.7	3,104.5	(704.4)
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	0.0	0.0	0.0	104.5	104.5	(104.5)
Human Services	0.0	52.2	52.2	5.6	91.1	96.7	(44.5)
Information Technology	5,179.5	2,883.2	8,062.7	3,209.9	1,644.8	4,854.7	3,208.0
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	112.1	0.0	112.1	63.5	0.0	63.5	48.6
Medical Examiner	1,705.3	230.0	1,935.3	832.5	325.9	1,158.4	776.9
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department	537,079.0	0.0	537,079.0	536,222.0	0.0	536,222.0	857.0
Probation	4,147.5	2,059.4	6,206.9	4,490.2	2,101.1	6,591.3	(384.4)
Public Administrator	0.0	0.0	0.0	9.0	2.6	11.6	(11.6)
Public Works, Planning, Real Estate	67,733.8	5,163.4	72,897.1	61,133.4	4,024.5	65,157.8	7,739.3
Purchasing	9.2	55.1	64.3	0.0	21.9	21.9	42.4
Records Management	56.5	40.51	97.01	0	405.09	405.09	(308.1)
Recreation, Parks and Museums	11,314.3	1,837.7	13,152.0	11,282.5	2,343.8	13,626.3	(474.3)
Sheriff	14,103.9	1,989.4	16,093.3	13,430.3	1,600.0	15,030.3	1,063.0
Social Services	19,379.4	9,631.9	29,011.3	12,274.3	7,569.5	19,843.8	9,167.5
Traffic and Parking Violations Agency	6.4	1,798.0	1,804.4	0.0	1,634.2	1,634.2	170.2
Treasurer	83.5	90.0	173.5	101.9	78.1	180.0	(6.5)
Veteran Services	0.0	97.9	97.9	0.0	134.8	134.8	(36.8)
<b>Sub-Total</b>	<b>869,126.4</b>	<b>60,789.3</b>	<b>929,915.7</b>	<b>860,782.4</b>	<b>57,769.0</b>	<b>918,551.4</b>	<b>11,364.3</b>
Sewer & Water Supply	51,220.7	11,692.6	62,913.3	46,533.4	8,535.1	55,068.5	7,844.9
<b>Sub-Total</b>	<b>51,220.7</b>	<b>11,692.6</b>	<b>62,913.3</b>	<b>46,533.4</b>	<b>8,535.1</b>	<b>55,068.5</b>	<b>7,844.9</b>
<b>Grand Total</b>	<b>920,347.1</b>	<b>72,482.0</b>	<b>992,829.1</b>	<b>907,315.8</b>	<b>66,304.1</b>	<b>973,619.9</b>	<b>19,209.2</b>

Data Source: BIRT Performance Scorecard Report as of October 6, 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 August numbers due to one-month lag in overtime hours.

# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT



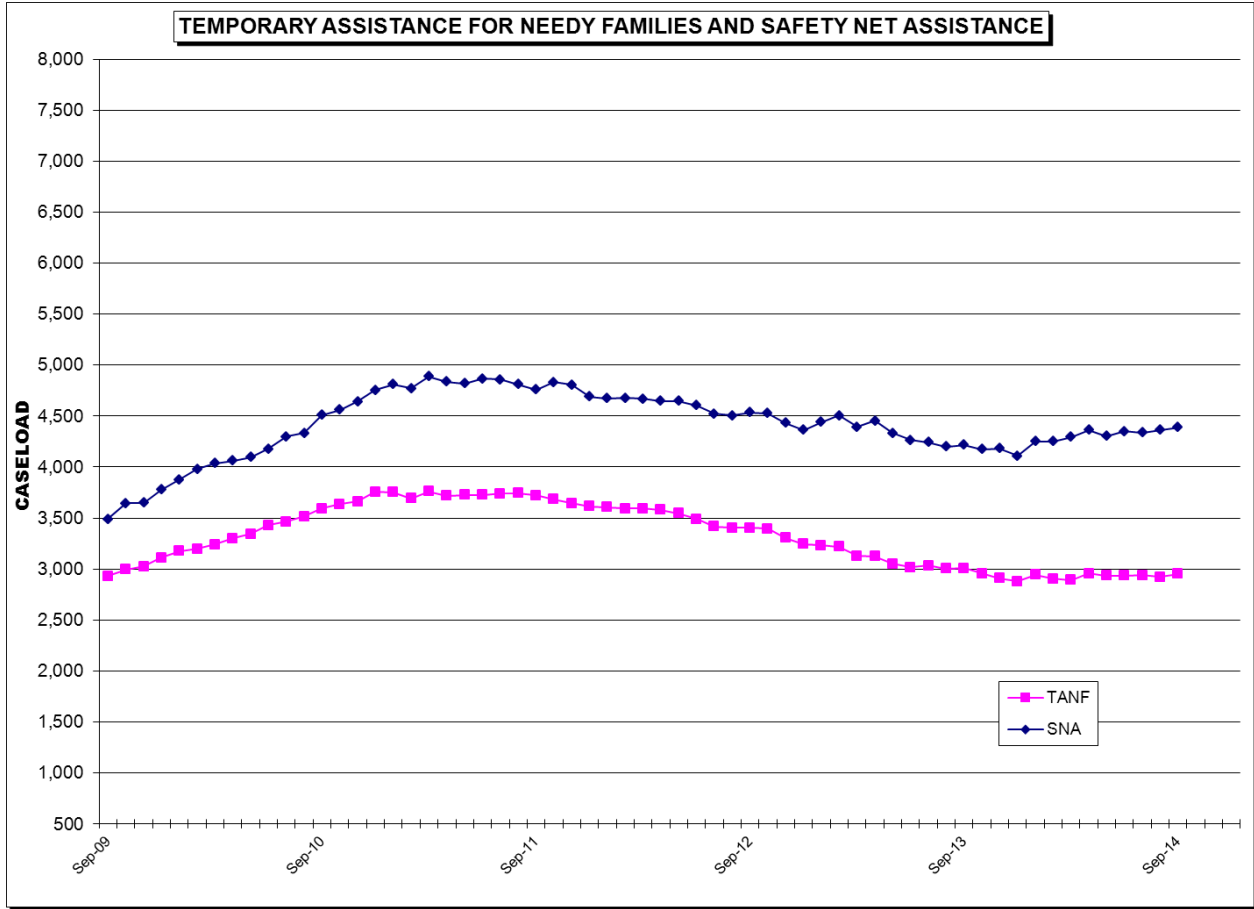
## KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	October 2014			January 2014			October 2013			Change in Totals Oct 2014 vs. Jan 2014	Change in Totals Oct 2014 vs. Oct 2013
	Family	Single	Total	Family	Single	Total	Family	Single	Total		
ACTIVE	5,176	1,903	7,079	5,309	1,848	7,157	5,282	1,855	7,137	(78)	(58)
RETIREES	6,206	4,850	11,056	6,211	4,935	11,146	6,223	4,907	11,130	(90)	(74)
<b>TOTAL</b>	<b>11,382</b>	<b>6,753</b>	<b>18,135</b>	<b>11,520</b>	<b>6,783</b>	<b>18,303</b>	<b>11,505</b>	<b>6,762</b>	<b>18,267</b>	<b>(168)</b>	<b>(132)</b>
<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	5,108	1,802	6,910	5,231	1,747	6,978	5,194	1,754	6,948	(68)	(38)
ALL OTHER	68	101	169	78	101	179	88	101	189	(10)	(20)
<b>TOTAL</b>	<b>5,176</b>	<b>1,903</b>	<b>7,079</b>	<b>5,309</b>	<b>1,848</b>	<b>7,157</b>	<b>5,282</b>	<b>1,855</b>	<b>7,137</b>	<b>(78)</b>	<b>(58)</b>
<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	1,310	498	1,808	1,348	528	1,876	1,377	545	1,922	(68)	(114)
MEDICARE IND		4,253	4,253		4,298	4,298		4,247	4,247	(45)	6
MEDICARE F1	1,347		1,347	1,385		1,385	1,396		1,396	(38)	(49)
MEDICARE F2	3,458		3,458	3,383		3,383	3,349		3,349	75	109
ALL OTHER	91	99	190	95	109	204	101	115	216	(14)	(26)
<b>TOTAL</b>	<b>6,206</b>	<b>4,850</b>	<b>11,056</b>	<b>6,211</b>	<b>4,935</b>	<b>11,146</b>	<b>6,223</b>	<b>4,907</b>	<b>11,130</b>	<b>(90)</b>	<b>(74)</b>
<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>Family</b>	<b>Single</b>		<b>Family</b>	<b>Single</b>		<b>% Change (Rates) Sept 2014 vs. Sept 2013</b>	
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 October 1, 2014, 98.02% 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 October 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**

**September Inmate Population**

	Sep-11	Sep-12	Sep-13	Sep-14
County Population	1,341	1,331	1,185	1,102
Suffolk Inmate	101	39	-	-
State-Ready Population	11	11	14	9
Federal Population	134	92	48	34
Parole Violators	14	31	49	47
<b>TOTAL</b>	<b>1,601</b>	<b>1,504</b>	<b>1,296</b>	<b>1,192</b>

Chart reflects the average inmate population for the given month.



**KPI REPORT 7: Correctional Center Inmate Population**

<b>Nassau County Inmates</b>				
<b>Month</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
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	1,083
August	1,319	1,307	1,163	1,084
September	1,341	1,331	1,185	1,102
October	1,380	1,326	1,185	-
November	1,344	1,261	1,138	-
December	1,278	1,190	1,078	-
<b>Year-to-Date County Average</b>	<b>1,342</b>	<b>1,294</b>	<b>1,188</b>	<b>1,133</b>
<b>Year-end County Average</b>	<b>1,340</b>	<b>1,285</b>	<b>1,174</b>	<b>-</b>
<b>Federal Inmate Population</b>				
<b>Month</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
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	44
August	126	92	42	37
September	134	92	48	34
October	145	97	40	-
November	142	85	40	-
December	135	86	37	-
<b>Year-to-Date Federal Average</b>	<b>117</b>	<b>105</b>	<b>68</b>	<b>40</b>
<b>Year-end Federal Average</b>	<b>123</b>	<b>101</b>	<b>61</b>	<b>-</b>



**KPI REPORT 8: Nassau Regional Off-Track Betting Corporation**

**Financial Activity for the period September 2014**

Expense	2014 Budget	September	
		Sep-14	September-2014 YTD
Salary	10,146,100	401,508	3,613,572
Fringe Benefits	7,764,700	305,755	2,751,797
General and Administrative Expenses	11,459,300	468,944	4,220,497
Bond Principal	1,455,000	121,250	1,091,250
<b>Expense Total</b>	<b>30,825,100</b>	<b>1,297,457</b>	<b>11,677,116</b>
<b>Revenue</b>			
Net Retained Commission	23,495,800	929,181	8,362,629
Other income	2,460,400	58,255	524,293
<b>Revenue Total</b>	<b>25,956,200</b>	<b>987,436</b>	<b>8,886,922</b>
<b>Net Profit</b>	<b>(4,868,900)</b>	<b>(310,021)</b>	<b>(2,790,194)</b>

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 October 1, 2014 with respect to grievances filed for the 2015/2016 tax year. Thus far, there have been 162,181 grievances filed broken down as follows:

<b>Class</b>	<b>Number of Grievances</b>
Class I Properties	140,724
Class II Properties	5,543
Class III Properties	523
Class IV Properties	15,391
<b>Total</b>	<b>162,181</b>

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

As of October 1, 2014, the total number of validated offers extended to Class I Property owners was 102,658 of which 91,403 were to representatives of Class I Property owners and 11,255 were to Class I Property owners representing themselves. Of the 102,658 offers cited above, 69,159 were accepted, 1,742 have been rejected and the remainder or 31,757 are still outstanding.

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**

<b>Police Department September Sworn Separations</b>		
<b>UNION</b>	<b>ACTUAL HC</b>	<b>PENDING HC</b>
PBA	40	3
SOA	9	1
<b>TOTAL PDD</b>	<b>49</b>	<b>4</b>
PBA	27	5
DAI	30	2
SOA	12	1
<b>TOTAL PDH</b>	<b>69</b>	<b>8</b>
<b>TOTAL SEPARATIONS</b>	<b>118</b>	<b>12</b>

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

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# FISCAL 2014 THIRD QUARTER FINANCIAL REPORT

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