

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending March 31, 2014**

---

**Nassau County**

Long Island, New York



---

**Edward P. Mangano, County Executive**

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

**DEPARTMENT OF MANAGEMENT, BUDGET & FINANCE**

**Deputy County Executive**

**Timothy Sullivan**

**Acting Budget Director**

**Roseann D'Alleva**

**Office of Management & Budget**

**Finance & Operations Unit**

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

**Grants Management Unit**

**Stephen Feiner  
Richard Haemmerle**

**Project & Performance Management**

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

# TABLE OF CONTENTS

## **Executive Summary**

Overview	1
Narrative/Operating Results	3
Variations & Explanations: First Quarter Monthly Projection vs. 2014 Adopted Budget	6

## **Fund and Department Detail**

Major Funds Summary and Detail	9
Department Detail	16
Selected Salary and Fringe Benefit Detail	54

## **Smart Government Initiatives**

Police Department	62
Sheriff/Correctional Center	63

## **Key Performance Indicators**

Full-Time & Contract Employee Staffing	65
Full-Time Staffing by Grant	68
Full-Time Staffing by Union	69
Overtime Hours	70
Health Insurance Statistics	71
DSS Caseload Graphs	72
Correctional Center Inmate Population	73
Nassau Regional Off-Track Betting Corporation	75
Tax Certiorari Report	76
Sworn Separations	77



## **EXECUTIVE SUMMARY**





## OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2014 First Quarter 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 March 2014 was 7,194 positions compared to 7,861 at the end of December 2011, representing a reduction of 667 positions.

The projections in the tables that follow in this report are based on the headcount at the end of March 2014. We are assuming that there will be attrition savings of \$1.0 million, excluding uniformed members of the Police Department. The attrition savings are reflected in the Budget Department as a placeholder and will be allocated in subsequent months as the savings are recorded in each department. The Salary projections do not include the passage of Labor Agreements on April 7, 2014 by the Nassau County Legislature, as they are pending NIFA approval.

Long Island's punishing winter has taken its toll on the County's sales tax revenue. Heavy snow and subzero cold trapped many residents at home and curtailed their shopping. This was a very unique winter with snow fall up 400% and extremely low temperatures.

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 maintaining roadways.

The chilling winter weather also impacted the economy as home sales declined 2% and auto sales declined 5%. Most economists attributed the recent stretch of poor retail sales and slow job growth to the cold temperatures and snowstorms. To account for the winter slowdown, the County has decreased its 2014 year-end sales tax projection by \$17 million, projecting 4.5%

---

## FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



sales tax growth for the remainder of the year, which is below the 6.3% growth the County achieved in 2013.

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

Prior to the corrective actions, the County is projecting a deficit of \$9.1 million in the major funds mainly due to lower than anticipated sales tax receipts, offset by unfilled vacancies, lower than budgeted Health Insurance Rates and a lower number of enrollees. The fringe savings associated with the differential of rates and enrollees will generate approximately \$5.8 million. The deficit is also offset by the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014.

Gap Prior to Corrective Actions (\$'s in millions)	(9.1)
Police Long-Term Disability Retirements Savings	0.4
Correction Officers Long-Term Disability Retirements Savings	0.9
<b>Gap After Corrective Actions</b>	<b>(7.8)</b>

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



## EXPENDITURE RESULTS

### Salaries, Wages & Fees

Projected Salaries Expense in Fiscal Year 2014 for the five major funds is \$803.6 million, which is \$5.9 million less than the 2014 Adopted Budget. This projected variance is primarily being driven by vacancies partially offset by higher projected overtime costs.

### Headcount

The full-time headcount for the major funds as of March 31, 2014 was 7,194 positions, which represents 58 fewer employees than year-end 2013. The headcount reductions represent a decrease of nearly 2,000 positions, or 21%, when compared to the number of positions in the 2009 Adopted Budget.

### Overtime

Through March 31, 2014, the Police Department incurred approximately \$10.1 million in overtime expense. OMB is projecting that the Police Department will end 2014 with \$60.0 million in overtime expense. Through March 31, 2014, the Sheriff/Correctional Center incurred approximately \$2.6 million in overtime expense. The projection for the year assumes that the department will be slightly higher than budget.

### Fringe Benefits

The 2014 Adopted Budget for Employee Benefits provided for the five major funds is \$508.4 million. This includes a variety of expenses, the largest of which are employee and retiree health insurance, pensions and the County's portion of the FICA payroll tax. Including Workers Compensation, Employee Benefits for 2014 are projected to be \$502.7 million, a \$5.8 million savings from the 2014 Adopted Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases and vacancies through March (Approximately 2.2% vs budgeted 3.7%). See the selected Fringe Benefits (AB) schedules immediately following the departmental tables for more details regarding current projections on some of the more significant fringe benefit items.

### General Expenses

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

---

## FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



### **Recipient Grants**

OMB projects Recipient Grants to be \$60.6 million, a \$3.5 million surplus when compared with the 2014 Adopted Budget amount of \$64.1 million. The surplus is primarily attributable to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) program and Subsidized Adoption Programs.

### **Purchased Services**

OMB projects Purchased Services to be \$64.4 million, a \$3.1 million deficit when compared with the 2014 Adopted Budget amount of \$61.2 million. The deficit is primarily attributable to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification.



## REVENUE RESULTS

### Federal Aid

OMB projects Federal Aid to be \$8.5 million lower than the \$147.1 million in the 2014 Adopted Budget, primarily due to lower than anticipated reimbursements because of lower than projected expenses in the Department of Social Services and lower reimbursements at the County's Correctional facility in connection with inpatient medical costs and a lower Federal inmate population.

### Sales Tax

OMB projects Sales Tax to be \$17.0 million lower than the \$1.165.9 billion in the 2014 Adopted Budget, primarily due to extreme weather conditions impacting collections during the first quarter.

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## Expense Variance Explanations - 2014 Adopted Budget

OBJECT AND NAME	2014 Adopted Budget	1st. Quarter Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	809,531,333	803,645,002	5,886,331	A surplus is projected primarily due to vacancies partially offset by higher projected overtime.
AB - FRINGE BENEFITS	480,418,472	474,647,554	5,770,918	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.
AC - WORKERS COMPENSATION	28,022,281	28,022,281	0	
BB - EQUIPMENT	1,788,495	1,788,495	0	
DD - GENERAL EXPENSES	33,299,079	34,824,079	(1,525,000)	A shortfall is projected due to higher than budgeted snow removal and the impending road maintenance costs.
DE - CONTRACTUAL SERVICES	237,247,536	237,087,536	160,000	
DF - UTILITY COSTS	39,563,757	39,563,757	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	98,451,669	98,451,669	0	
GA - LOCAL GOVT ASST PROGRAM	69,572,689	68,572,689	1,000,000	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be lower than the Adopted Budget, this expense is also expected to be proportionately less than budget.
GG - PRINCIPAL	69,234,999	69,234,999	0	
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	325,097,477	325,097,477	0	
HF - INTER-DEPARTMENTAL CHARGES	92,378,008	92,378,008	0	
HH - INTERFD CHGS - INTERFUND CHARGES	20,316,649	20,316,649	0	
MM - MASS TRANSPORTATION	43,575,746	43,175,746	400,000	A surplus is projected to offset road maintenance expenses.
NA - NCIFA EXPENDITURES	1,960,000	1,960,000	0	
OO - OTHER EXPENSE	264,129,711	263,129,711	1,000,000	A surplus is projected due to building consolidation.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	139,500,000	0	
SS - RECIPIENT GRANTS	64,100,000	60,643,433	3,456,567	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption programs.
TT - PURCHASED SERVICES	61,247,021	64,387,895	(3,140,874)	A shortfall is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification.
WW - EMERGENCY VENDOR PAYMENTS	56,595,000	55,455,000	1,140,000	A surplus is projected primarily due to a lower client related expenses under the TANF and Safety Net ( SN ) programs.
XX - MEDICAID	253,257,500	248,701,960	4,555,540	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>3,207,287,422</b>	<b>3,188,583,940</b>	<b>18,703,482</b>	

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## Revenue Variance Explanations - 2014 Adopted Budget

OBJECT AND NAME	2014 Adopted Budget	1st. Quarter Projections	Variance	Explanations
AA - FUND BALANCE	10,000,000	10,000,000	0	
BA - INT PENALTY ON TAX	29,100,000	29,100,000	0	
BC - PERMITS & LICENSES	13,483,587	13,483,587	0	
BD - FINES & FORFEITS	67,901,789	67,891,789	(10,000)	
BE - INVEST INCOME	2,118,700	2,118,700	0	
BF - RENTS & RECOVERIES	22,368,636	22,355,591	(13,045)	
BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,198,740	0	
BH - DEPT REVENUES	165,798,625	164,898,625	(900,000)	
BI - CAP BACKCHARGES	100,000	0	(100,000)	Budgeted chargebacks are being paid directly from the Capital Fund.
BJ - INTERDEPT REVENUES	92,378,008	92,378,008	0	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	9,424,089	0	
BQ - CAPITAL RESOURCES FOR DEBT	7,185,600	7,185,600	0	
BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	325,097,477	0	
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	77,487,910	77,113,883	(374,027)	
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,061,668	138,602,245	(8,459,423)	A shortfall is projected primarily due to lower salary expense reimbursements and TANF program caseloads in Social Services; the termination by NYS of a program which reimbursed Inpatient Medical Costs for Inmates at the Correctional Center and a lower than anticipated Federal Inmate population.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	220,569,773	219,670,291	(899,482)	
TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	1,055,930,055	(17,000,000)	Lower sales tax collections are projected due in large part to the extreme weather conditions experienced during the first quarter.
TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	92,933,278	0	
TL - PROPERTY TAX	807,049,409	807,049,409	0	
TO - OTB 5% TAX	2,999,078	2,999,078	0	
TX - SPECIAL TAXS - SPECIAL TAXES	30,101,000	30,101,000	0	
	<b>3,207,287,422</b>	<b>3,179,531,445</b>	<b>(27,755,977)</b>	

---

**FISCAL 2014 FIRST QUARTER FINANCIAL REPORT**

---



**FUND AND  
DEPARTMENT DETAIL**



# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



MAJOR FUNDS					
E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	809,531,333	202,556,663	803,645,002	5,886,331
	AB - FRINGE BENEFITS	480,418,472	206,079,340	474,647,554	5,770,918
	AC - WORKERS COMPENSATION	28,022,281	2,900,418	28,022,281	0
	BB - EQUIPMENT	1,788,495	108,864	1,788,495	0
	DD - GENERAL EXPENSES	33,299,079	10,792,563	34,824,079	(1,525,000)
	DE - CONTRACTUAL SERVICES	237,247,536	157,831,944	237,087,536	160,000
	DF - UTILITY COSTS	39,563,757	15,796,458	39,563,757	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	98,451,669	10,199,106	98,451,669	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	(26,600,858)	68,572,689	1,000,000
	GG - PRINCIPAL	69,234,999	6,065,000	69,234,999	0
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,316,649	2,114,708	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	MM - MASS TRANSPORTATION	43,575,746	811,758	43,175,746	400,000
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	264,129,711	14,140,030	263,129,711	1,000,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	78,402,701	139,500,000	0
	SS - RECIPIENT GRANTS	64,100,000	13,264,628	60,643,433	3,456,567
	TT - PURCHASED SERVICES	61,247,021	31,743,683	64,387,895	(3,140,874)
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	25,426,048	55,455,000	1,140,000
	XX - MEDICAID	253,257,500	58,156,319	248,701,960	4,555,540
<b>Expenses excluding Interdepartmental Transfers</b>		<b>2,789,811,937</b>	<b>824,772,723</b>	<b>2,771,108,455</b>	<b>18,703,482</b>
<b>Interdepartmental Transfers</b>		<b>417,475,485</b>	<b>(6,861,383)</b>	<b>417,475,485</b>	<b>0</b>
<b>Total Expenses Including Interdepartmental Transfers</b>		<b>3,207,287,422</b>	<b>817,911,340</b>	<b>3,188,583,940</b>	<b>18,703,482</b>
REV	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	14,547,307	29,100,000	0
	BC - PERMITS & LICENSES	13,483,587	3,242,882	13,483,587	0
	BD - FINES & FORFEITS	67,901,789	12,385,239	67,891,789	(10,000)
	BE - INVEST INCOME	2,118,700	266,768	2,118,700	0
	BF - RENTS & RECOVERIES	22,368,636	3,581,627	22,355,591	(13,045)
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	131,827	11,198,740	0
	BH - DEPT REVENUES	165,798,625	17,551,648	164,898,625	(900,000)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	5,738,608	9,424,089	0
	BQ - CAPITAL RESOURCES FOR DEBT	7,185,600	0	7,185,600	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	77,487,910	(893,077)	77,113,883	(374,027)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,061,668	27,577,300	138,602,245	(8,459,423)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	220,569,773	26,928,828	219,670,291	(899,482)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	106,999,573	1,055,930,055	(17,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	4,834,688	92,933,278	0
	TL - PROPERTY TAX	807,049,409	175,090	807,049,409	0
	TO - OTB 5% TAX	2,999,078	175,494	2,999,078	0
	TX - SPECIAL TAXES - SPECIAL TAXES	30,101,000	2,479,118	30,101,000	0
<b>Revenues Excluding Interdepartmental Transfers</b>		<b>2,789,811,937</b>	<b>225,722,919</b>	<b>2,762,055,960</b>	<b>(27,755,977)</b>
<b>Interdepartmental Transfers</b>		<b>417,475,485</b>	<b>(6,861,383)</b>	<b>417,475,485</b>	<b>0</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,207,287,422</b>	<b>218,861,536</b>	<b>3,179,531,445</b>	<b>(27,755,977)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>(9,052,495)</b>	

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## GENERAL FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	362,099,638	98,250,479	353,764,834	8,334,804
	AB - FRINGE BENEFITS	231,600,136	82,710,037	229,748,821	1,851,315
	AC - WORKERS COMPENSATION	17,250,236	1,044,454	17,250,236	0
	BB - EQUIPMENT	1,184,377	74,369	1,184,377	0
	DD - GENERAL EXPENSES	24,039,746	8,644,660	25,439,746	(1,400,000)
	DE - CONTRACTUAL SERVICES	219,216,136	152,127,440	219,181,136	35,000
	DF - UTILITY COSTS	35,576,993	14,815,777	35,576,993	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	(26,600,858)	68,572,689	1,000,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	0	308,199,125	0
	HF - INTER-DEPARTMENTAL CHARGES	44,356,536	(4,927,348)	44,356,536	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,316,649	2,114,708	20,316,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	MM - MASS TRANSPORTATION	43,575,746	811,758	43,175,746	400,000
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	60,471,085	14,402,997	59,471,085	1,000,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	78,402,701	139,500,000	0
	SS - RECIPIENT GRANTS	64,100,000	13,264,628	60,643,433	3,456,567
	TT - PURCHASED SERVICES	61,247,021	31,743,683	64,387,895	(3,140,874)
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	25,426,048	55,455,000	1,140,000
	XX - MEDICAID	253,257,500	58,156,319	248,701,960	4,555,540
<b>EXP Total</b>		<b>2,032,118,613</b>	<b>565,445,203</b>	<b>2,014,886,261</b>	<b>17,232,352</b>
REV	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	29,100,000	14,547,307	29,100,000	0
	BC - PERMITS & LICENSES	9,755,087	2,213,332	9,755,087	0
	BD - FINES & FORFEITS	65,151,789	11,971,189	65,141,789	(10,000)
	BE - INVEST INCOME	1,830,000	243,037	1,830,000	0
	BF - RENTS & RECOVERIES	22,302,496	3,562,086	22,274,451	(28,045)
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	131,827	11,198,740	0
	BH - DEPT REVENUES	128,857,525	13,562,408	128,957,525	100,000
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	81,949,529	(5,938,627)	81,949,529	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	5,738,608	9,424,089	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	46,207,674	(892,330)	46,207,674	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,833,760	25,166,906	132,374,337	(8,459,423)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	219,835,773	26,883,772	218,936,291	(899,482)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	106,999,573	1,055,930,055	(17,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	4,834,688	92,933,278	0
	TL - PROPERTY TAX	80,509,740	175,090	80,509,740	0
	TO - OTB 5% TAX	2,999,078	175,494	2,999,078	0
	TX - SPECIAL TAXES - SPECIAL TAXES	6,200,000	431,409	6,200,000	0
<b>REV Total</b>		<b>2,032,118,613</b>	<b>209,805,768</b>	<b>2,005,721,663</b>	<b>(26,396,950)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>(9,164,598)</b>	

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## DEBT SERVICE FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	FF - INTEREST	98,451,669	10,199,106	98,451,669	0
	GG - PRINCIPAL	69,234,999	6,065,000	69,234,999	0
	OO - OTHER EXPENSE	200,658,626	(304,919)	200,658,626	0
<b>EXP Total</b>		<b>368,345,294</b>	<b>15,959,188</b>	<b>368,345,294</b>	<b>0</b>
REV	BE - INVEST INCOME	0	20,139	0	0
	BQ - CAPITAL RESOURCES FOR DEBT	7,185,600	0	7,185,600	0
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	0	325,097,477	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	30,898,909	0	30,898,909	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	2,395,775	5,163,308	0
<b>REV Total</b>		<b>368,345,294</b>	<b>2,415,914</b>	<b>368,345,294</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,196,409	2,652,899	10,020,602	175,807
	AB - FRINGE BENEFITS	5,041,677	2,172,378	4,834,928	206,749
	BB - EQUIPMENT	29,000	2,705	29,000	0
	DD - GENERAL EXPENSES	232,300	130,754	357,300	(125,000)
	DE - CONTRACTUAL SERVICES	5,611,500	4,420,188	5,486,500	125,000
	HD - DEBT SERVICE CHARGEBACKS	295,935	0	295,935	0
	HF - INTER-DEPARTMENTAL CHARGES	2,158,663	(347,994)	2,158,663	0
<b>EXP Total</b>		<b>23,565,484</b>	<b>9,030,930</b>	<b>23,182,928</b>	<b>382,556</b>
REV	BH - DEPT REVENUES	7,475,600	1,486,456	7,475,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	145,000	44,425	145,000	0
	TL - PROPERTY TAX	15,944,884	0	15,944,884	0
<b>REV Total</b>		<b>23,565,484</b>	<b>1,530,881</b>	<b>23,565,484</b>	<b>0</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>382,556</b>	

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

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	212,598,430	47,962,461	215,712,403	(3,113,973)
	AB - FRINGE BENEFITS	118,243,742	59,506,461	115,878,194	2,365,548
	AC - WORKERS COMPENSATION	6,941,232	1,267,925	6,941,232	0
	BB - EQUIPMENT	227,247	26,321	227,247	0
	DD - GENERAL EXPENSES	5,377,678	1,173,893	5,377,678	0
	DE - CONTRACTUAL SERVICES	1,040,500	39,440	1,040,500	0
	DF - UTILITY COSTS	1,354,564	390,179	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,239,666	0	2,239,666	0
	HF - INTER-DEPARTMENTAL CHARGES	21,241,297	(516,155)	21,241,297	0
	OO - OTHER EXPENSE	2,750,000	33,325	2,750,000	0
<b>EXP Total</b>		<b>372,014,356</b>	<b>109,883,850</b>	<b>372,762,781</b>	<b>(748,425)</b>
REV	BC - PERMITS & LICENSES	2,828,500	952,785	2,828,500	0
	BD - FINES & FORFEITS	2,750,000	414,050	2,750,000	0
	BE - INVEST INCOME	271,400	2,150	271,400	0
	BF - RENTS & RECOVERIES	0	14,201	15,000	15,000
	BH - DEPT REVENUES	3,883,000	155,077	2,883,000	(1,000,000)
	BJ - INTERDEPT REVENUES	554,189	0	554,189	0
	TL - PROPERTY TAX	361,727,267	0	361,727,267	0
<b>REV Total</b>		<b>372,014,356</b>	<b>1,538,263</b>	<b>371,029,356</b>	<b>(985,000)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>(1,733,425)</b>	

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

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## POLICE HEADQUARTER FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	224,636,856	53,690,824	224,147,163	489,693
	AB - FRINGE BENEFITS	125,532,917	61,690,464	124,185,611	1,347,306
	AC - WORKERS COMPENSATION	3,830,813	588,039	3,830,813	0
	BB - EQUIPMENT	347,871	5,469	347,871	0
	DD - GENERAL EXPENSES	3,649,355	843,255	3,649,355	0
	DE - CONTRACTUAL SERVICES	11,379,400	1,244,876	11,379,400	0
	DF - UTILITY COSTS	2,632,200	590,502	2,632,200	0
	HD - DEBT SERVICE CHARGEBACKS	14,362,751	0	14,362,751	0
	HF - INTER-DEPARTMENTAL CHARGES	24,621,512	(1,069,886)	24,621,512	0
	OO - OTHER EXPENSE	250,000	8,626	250,000	0
<b>EXP Total</b>		<b>411,243,675</b>	<b>117,592,169</b>	<b>409,406,676</b>	<b>1,836,999</b>
REV	BC - PERMITS & LICENSES	900,000	76,765	900,000	0
	BE - INVEST INCOME	17,300	1,434	17,300	0
	BF - RENTS & RECOVERIES	66,140	5,340	66,140	0
	BH - DEPT REVENUES	25,582,500	2,347,706	25,582,500	0
	BJ - INTERDEPT REVENUES	9,874,290	(922,756)	9,874,290	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	381,327	(747)	7,300	(374,027)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,064,600	14,620	1,064,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	631	589,000	0
	TL - PROPERTY TAX	348,867,518	0	348,867,518	0
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	2,047,709	23,901,000	0
<b>REV Total</b>		<b>411,243,675</b>	<b>3,570,702</b>	<b>410,869,648</b>	<b>(374,027)</b>
<b>Projected Surplus / (Deficit)</b>		<b>0</b>		<b>1,462,972</b>	

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

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## SEWER & STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,874,761	5,298,787	19,877,522	(2,761)
	AB - FRINGE BENEFITS	12,465,958	4,816,489	12,568,729	(102,771)
	BB - EQUIPMENT	360,855	50	360,855	0
	DD - GENERAL EXPENSES	16,983,507	5,859,969	16,983,507	0
	DE - CONTRACTUAL SERVICES	28,539,600	16,879,083	28,539,600	0
	DF - UTILITY COSTS	11,000,000	495,349	11,000,000	0
	FF - INTEREST	7,479,116	0	7,479,116	0
	GG - PRINCIPAL	13,803,000	0	13,803,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	39,697,768	0	39,697,768	0
	OO - OTHER EXPENSE	27,462,077	0	27,462,077	0
<b>EXP Total</b>		<b>177,666,642</b>	<b>33,349,727</b>	<b>177,772,174</b>	<b>(105,532)</b>
REV	AA - FUND BALANCE	56,720,839	0	56,720,839	0
	BC - PERMITS & LICENSES	810,000	142,379	810,000	0
	BE - INVEST INCOME	220,000	30,885	220,000	0
	BF - RENTS & RECOVERIES	2,071,000	172,880	2,243,880	172,880
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	180,000	0
	BH - DEPT REVENUES	14,114,000	1,042,699	14,114,000	0
	BQ - CAPITAL RESOURCES FOR DEBT	300,000	0	300,000	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,999,409	719,012	100,999,409	0
<b>REV Total</b>		<b>177,666,642</b>	<b>2,107,855</b>	<b>177,839,522</b>	<b>172,880</b>

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. 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>

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,137,456	635,895	2,132,255	5,201
	DD - GENERAL EXPENSES	33,033	10,314	33,033	0
	DE - CONTRACTUAL SERVICES	44,500	30,000	44,500	0
<b>EXP Total</b>		<b>2,214,989</b>	<b>676,209</b>	<b>2,209,788</b>	<b>5,201</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,414,467	2,650,886	8,908,165	506,302
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	206,174	303,900	0
	DE - CONTRACTUAL SERVICES	3,539,000	0	3,539,000	0
<b>EXP Total</b>		<b>13,262,367</b>	<b>2,857,060</b>	<b>12,756,065</b>	<b>506,302</b>
REV	BH - DEPT REVENUES	1,615,000	10,296	1,615,000	0
<b>REV Total</b>		<b>1,615,000</b>	<b>10,296</b>	<b>1,615,000</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2014 Adopted	Current	1st. Quarter	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	9,020,570	2,190,446	7,809,601	1,210,969
	BB - EQUIPMENT	15,000	0	15,000	0
	DD - GENERAL EXPENSES	494,100	109,614	494,100	0
	DE - CONTRACTUAL SERVICES	5,000,000	1,194,572	5,000,000	0
<b>EXP Total</b>		<b>14,529,670</b>	<b>3,494,632</b>	<b>13,318,701</b>	<b>1,210,969</b>
REV	BD - FINES & FORFEITS	592,500	41,300	592,500	0
	BF - RENTS & RECOVERIES	1,915,000	117,649	1,915,000	0
	BH - DEPT REVENUES	125,000	59,409	125,000	0
	BJ - INTERDEPT REVENUES	712,527	0	712,527	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	55,000	0	55,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	0	300,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	0	0	(75,000)
<b>REV Total</b>		<b>3,775,027</b>	<b>218,357</b>	<b>3,700,027</b>	<b>(75,000)</b>

# FISCAL 2014 FIRST 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 Adopted Budget</b>	<b>Current Obligation</b>	<b>1st. Quarter Projections</b>	<b>Variance</b>
	AA - SALARIES, WAGES & FEES	5,009,430	(1,433,558)	4,938,923	70,507
	AB - FRINGE BENEFITS	27,558,580	(3,789,863)	27,558,580	0
	AC - WORKERS COMPENSATION	9,114,275	(259,163)	9,114,275	0
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	117,105	63,045	117,105	0
	DE - CONTRACTUAL SERVICES	2,916,766	1,421,598	2,916,766	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	(26,600,858)	68,572,689	1,000,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	308,199,125	0	308,199,125	0
	HF - INTER-DEPARTMENTAL CHARGES	5,149,385	(746,295)	5,149,385	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,306,649	2,114,708	20,306,649	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	35,447,168	3,230,274	35,447,168	0
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>498,356,172</b>	<b>(13,000,112)</b>	<b>497,285,665</b>	<b>1,070,507</b>
	<b>30 - FISCAL ANALYSIS</b>				
	AA - SALARIES, WAGES & FEES	(1,818,070)	0	(1,018,405)	(799,665)
	<b>30 - FISCAL ANALYSIS Total</b>	<b>(1,818,070)</b>	<b>0</b>	<b>(1,018,405)</b>	<b>(799,665)</b>
<b>EXP Total</b>		<b>496,538,102</b>	<b>(13,000,112)</b>	<b>496,267,259</b>	<b>270,843</b>
REV	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>				
	AA - FUND BALANCE	10,000,000	0	10,000,000	0
	BD - FINES & FORFEITS	1,190,000	282,003	1,190,000	0
	BF - RENTS & RECOVERIES	5,730,301	760,443	5,383,400	(346,901)
	BG - REVENUE OFFSET TO EXPENSE	10,898,740	131,827	10,898,740	0
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	55,936,740	0	55,936,740	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,424,089	5,738,608	9,424,089	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,676,274	0	38,676,274	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	0	92,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	769,700	537,731	769,700	0
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,072,930,055	106,999,573	1,055,930,055	(17,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	92,933,278	4,834,688	92,933,278	0
	TL - PROPERTY TAX	80,509,740	175,090	80,509,740	0
	TO - OTB 5% TAX	2,999,078	175,494	2,999,078	0
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>1,382,710,395</b>	<b>120,255,456</b>	<b>1,365,363,494</b>	<b>(17,346,901)</b>
<b>REV Total</b>		<b>1,382,710,395</b>	<b>120,255,456</b>	<b>1,365,363,494</b>	<b>(17,346,901)</b>
E/R	OBJECT AND NAME	EXPLANATION			
EXP	GA - LOCAL GOVT ASST PROGRAM	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be lower than the Adopted Budget, this expense is also expected to be proportionately less than budget.			
REV	BF - RENTS & RECOVERIES	A deficit is projected due to the allocation of revenue to the respective Departments.			
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	Lower sales tax collections are projected due in large part to the extreme weather conditions experienced during the first quarter.			

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,687,265	508,613	1,637,756	49,509
	BB - EQUIPMENT	2,400	56	2,400	0
	DD - GENERAL EXPENSES	15,400	5,072	15,400	0
<b>EXP Total</b>		<b>1,705,065</b>	<b>513,741</b>	<b>1,655,556</b>	<b>49,509</b>
REV	BC - PERMITS & LICENSES	3,565,000	991,660	3,565,000	0
	BD - FINES & FORFEITS	600,000	23,500	600,000	0
	BH - DEPT REVENUES	200	0	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	45,000	0
<b>REV Total</b>		<b>4,210,200</b>	<b>1,015,160</b>	<b>4,210,200</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,264,859	30,801,877	112,055,692	5,209,167
	AC - WORKERS COMPENSATION	5,907,268	1,006,939	5,907,268	0
	BB - EQUIPMENT	124,000	1,800	124,000	0
	DD - GENERAL EXPENSES	3,257,630	758,522	3,257,630	0
	DE - CONTRACTUAL SERVICES	16,280,989	8,578,973	16,280,989	0
	DF - UTILITY COSTS	3,373,883	36,412	3,373,883	0
<b>EXP Total</b>		<b>146,208,629</b>	<b>41,184,523</b>	<b>140,999,462</b>	<b>5,209,167</b>
REV	BD - FINES & FORFEITS	13,000	2,780	13,000	0
	BF - RENTS & RECOVERIES	0	7,176	7,176	7,176
	BG - REVENUE OFFSET TO EXPENSE	300,000	0	300,000	0
	BH - DEPT REVENUES	2,670,000	426,335	2,670,000	0
	BJ - INTERDEPT REVENUES	150,000	8,344	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	10,711,625	365,970	6,912,375	(3,799,250)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	250,000	10,461	0	(250,000)
<b>REV Total</b>		<b>14,094,625</b>	<b>821,066</b>	<b>10,052,551</b>	<b>(4,042,074)</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 FIRST QUARTER FINANCIAL REPORT



## CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	425,484	1,733,129	0
	DD - GENERAL EXPENSES	80,000	34,879	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
<b>EXP Total</b>		<b>2,038,129</b>	<b>685,364</b>	<b>2,038,129</b>	<b>0</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 FIRST QUARTER FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,311,072	596,196	2,311,072	0
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,602,100	794,067	1,602,100	0
<b>EXP Total</b>		<b>3,914,172</b>	<b>1,390,263</b>	<b>3,914,172</b>	<b>0</b>
REV	BJ - INTERDEPT REVENUES	1,273,937	(70,165)	1,273,937	0
<b>REV Total</b>		<b>1,273,937</b>	<b>(70,165)</b>	<b>1,273,937</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## CL - COUNTY CLERK

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,169,609	1,404,274	5,136,189	33,420
	BB - EQUIPMENT	50,000	0	50,000	0
	DD - GENERAL EXPENSES	300,000	55,134	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	9,264	300,000	0
<b>EXP Total</b>		<b>5,819,609</b>	<b>1,468,673</b>	<b>5,786,189</b>	<b>33,420</b>
REV	BD - FINES & FORFEITS	100,000	10,750	100,000	0
	BH - DEPT REVENUES	36,450,618	4,739,745	36,450,618	0
<b>REV Total</b>		<b>36,550,618</b>	<b>4,750,495</b>	<b>36,550,618</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,426,629	1,728,326	5,585,987	840,642
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	125,000	14,041	125,000	0
	DE - CONTRACTUAL SERVICES	623,500	(9,700)	623,500	0
<b>EXP Total</b>		<b>7,180,129</b>	<b>1,732,667</b>	<b>6,339,487</b>	<b>840,642</b>
REV	BF - RENTS & RECOVERIES	250,000	0	250,000	0
	BH - DEPT REVENUES	16,300	2,711	16,300	0
<b>REV Total</b>		<b>266,300</b>	<b>2,711</b>	<b>266,300</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,568,725	1,254,518	4,529,999	38,726
	DD - GENERAL EXPENSES	287,400	159,820	287,400	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
<b>EXP Total</b>		<b>4,866,125</b>	<b>1,414,338</b>	<b>4,827,399</b>	<b>38,726</b>
REV	BF - RENTS & RECOVERIES	138,000	79,762	114,387	(23,613)
	BH - DEPT REVENUES	325,000	52,624	325,000	0
<b>REV Total</b>		<b>463,000</b>	<b>132,386</b>	<b>439,387</b>	<b>(23,613)</b>

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## CT - COURTS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AB - FRINGE BENEFITS	1,545,938	298,155	1,545,938	0
<b>EXP Total</b>		<b>1,545,938</b>	<b>298,155</b>	<b>1,545,938</b>	<b>0</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,507,290	0	1,507,290	0
<b>REV Total</b>		<b>1,507,290</b>	<b>0</b>	<b>1,507,290</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	29,054,886	8,391,501	29,054,886	0
	BB - EQUIPMENT	75,500	0	75,500	0
	DD - GENERAL EXPENSES	1,002,300	294,828	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,281,608	399,108	1,281,608	0
<b>EXP Total</b>		<b>31,414,294</b>	<b>9,085,437</b>	<b>31,414,294</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	0	6,845	6,845	6,845
	BH - DEPT REVENUES	12,000	9,634	12,000	0
	BJ - INTERDEPT REVENUES	372,327	0	372,327	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	275,000	0	275,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,600	0	30,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	62,800	0	62,800	0
<b>REV Total</b>		<b>752,727</b>	<b>16,479</b>	<b>759,572</b>	<b>6,845</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,529,299	3,407,033	14,529,299	0
	BB - EQUIPMENT	112,500	5,343	112,500	0
	DD - GENERAL EXPENSES	2,252,400	117,407	2,252,400	0
	DE - CONTRACTUAL SERVICES	725,082	0	725,082	0
<b>EXP Total</b>		<b>17,619,281</b>	<b>3,529,783</b>	<b>17,619,281</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	120,000	10,050	120,000	0
	BH - DEPT REVENUES	35,000	6,676	35,000	0
<b>REV Total</b>		<b>155,000</b>	<b>16,726</b>	<b>155,000</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	827,773	221,443	831,654	(3,881)
	DD - GENERAL EXPENSES	15,500	4,000	15,500	0
<b>EXP Total</b>		<b>843,273</b>	<b>225,443</b>	<b>847,154</b>	<b>(3,881)</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	778,663	(494,326)	778,663	0
<b>REV Total</b>		<b>778,663</b>	<b>(494,326)</b>	<b>778,663</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AB - FRINGE BENEFITS	202,495,618	86,201,745	200,644,303	1,851,315
<b>EXP Total</b>		<b>202,495,618</b>	<b>86,201,745</b>	<b>200,644,303</b>	<b>1,851,315</b>
REV	BF - RENTS & RECOVERIES	0	14,267	14,267	14,267
<b>REV Total</b>		<b>0</b>	<b>14,267</b>	<b>14,267</b>	<b>14,267</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2014 Adopted	Current	1st. Quarter	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	13,874,046	4,160,245	13,651,259	222,787
	BB - EQUIPMENT	53,000	8,616	53,000	0
	DD - GENERAL EXPENSES	1,431,050	159,329	1,431,050	0
	DE - CONTRACTUAL SERVICES	402,330	93,700	402,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,965,837	(709,290)	5,965,837	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,500,000	78,402,701	139,500,000	0
<b>EXP Total</b>		<b>166,226,263</b>	<b>87,115,300</b>	<b>166,003,476</b>	<b>222,787</b>
REV	BC - PERMITS & LICENSES	5,480,087	1,170,939	5,480,087	0
	BD - FINES & FORFEITS	150,000	38,925	150,000	0
	BF - RENTS & RECOVERIES	1,470,000	50,348	1,470,000	0
	BH - DEPT REVENUES	1,313,700	1,245,855	1,313,700	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	57,100	0	57,100	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	82,698,500	834,672	82,698,500	0
<b>REV Total</b>		<b>91,169,387</b>	<b>3,340,738</b>	<b>91,169,387</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## HI - OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	748,800	209,648	817,307	(68,507)
	DD - GENERAL EXPENSES	2,000	2	2,000	0
	HF - INTER-DEPARTMENTAL CHARGES	137,868	(14,732)	137,868	0
<b>EXP Total</b>		<b>888,668</b>	<b>194,918</b>	<b>957,175</b>	<b>(68,507)</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	436,120	0	436,120	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,780	0	234,780	0
<b>REV Total</b>		<b>670,900</b>	<b>0</b>	<b>670,900</b>	<b>0</b>

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	548,518	146,665	548,185	333
	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>150,365</b>	<b>564,635</b>	<b>333</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,500,889	1,746,951	4,704,431	796,458
	DD - GENERAL EXPENSES	701,898	138,609	701,898	0
	DE - CONTRACTUAL SERVICES	25,913,873	16,520,953	25,913,873	0
	HF - INTER-DEPARTMENTAL CHARGES	3,571,363	(396,647)	3,571,363	0
<b>EXP Total</b>		<b>35,688,023</b>	<b>18,009,867</b>	<b>34,891,565</b>	<b>796,458</b>
REV	BD - FINES & FORFEITS	40,000	4,293	40,000	0
	BF - RENTS & RECOVERIES	0	25,247	25,247	25,247
	BJ - INTERDEPT REVENUES	379,280	0	379,280	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,543,758	864,405	5,543,758	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,314,824	3,644,734	10,314,824	0
<b>REV Total</b>		<b>16,277,862</b>	<b>4,538,679</b>	<b>16,303,109</b>	<b>25,247</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2014 Adopted	Current	1st. Quarter	Variance
		Budget	Obligation	Projections	
EXP	AA - SALARIES, WAGES & FEES	7,102,898	2,292,832	6,983,947	118,951
	DD - GENERAL EXPENSES	347,750	68,674	347,750	0
	DE - CONTRACTUAL SERVICES	10,411,816	2,298,020	10,411,816	0
	DF - UTILITY COSTS	3,868,318	862,109	3,868,318	0
<b>EXP Total</b>		<b>21,730,782</b>	<b>5,521,635</b>	<b>21,611,831</b>	<b>118,951</b>
REV	BH - DEPT REVENUES	40,000	56	40,000	0
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	4,956,265	(1,625,699)	4,956,265	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	289,294	(28,424)	289,294	0
<b>REV Total</b>		<b>5,385,559</b>	<b>(1,654,067)</b>	<b>5,285,559</b>	<b>(100,000)</b>

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

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,248,334	1,391,855	5,676,812	571,522
	BB - EQUIPMENT	60,777	44,620	60,777	0
	DD - GENERAL EXPENSES	1,684,331	898,239	1,684,331	0
	DE - CONTRACTUAL SERVICES	1,104,700	805,000	1,069,700	35,000
<b>EXP Total</b>		<b>9,098,142</b>	<b>3,139,714</b>	<b>8,491,620</b>	<b>606,522</b>

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	315,000	76,529	358,982	(43,982)
	DD - GENERAL EXPENSES	5,700	2,500	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	18,350	407,900	0
<b>EXP Total</b>		<b>728,600</b>	<b>97,379</b>	<b>772,582</b>	<b>(43,982)</b>

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	474,667	116,643	469,460	5,207
	DD - GENERAL EXPENSES	24,900	5,756	24,900	0
	DE - CONTRACTUAL SERVICES	31,000	0	31,000	0
<b>EXP Total</b>		<b>530,567</b>	<b>122,399</b>	<b>525,360</b>	<b>5,207</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,687,325	1,727,082	6,334,723	352,602
	BB - EQUIPMENT	45,900	1,074	45,900	0
	DD - GENERAL EXPENSES	643,017	338,398	643,017	0
	DE - CONTRACTUAL SERVICES	99,664	4,240	99,664	0
<b>EXP Total</b>		<b>7,475,906</b>	<b>2,070,794</b>	<b>7,123,304</b>	<b>352,602</b>
REV	BH - DEPT REVENUES	25,000	1,230	25,000	0
<b>REV Total</b>		<b>25,000</b>	<b>1,230</b>	<b>25,000</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	506,013	168,253	497,937	8,076
	DD - GENERAL EXPENSES	9,250	1,465	9,250	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
<b>EXP Total</b>		<b>522,563</b>	<b>169,718</b>	<b>514,487</b>	<b>8,076</b>
REV	BH - DEPT REVENUES	400,000	340,266	500,000	100,000
<b>REV Total</b>		<b>400,000</b>	<b>340,266</b>	<b>500,000</b>	<b>100,000</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## PB - PROBATION

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,751,515	4,554,169	15,798,382	953,133
	BB - EQUIPMENT	30,900	0	30,900	0
	DD - GENERAL EXPENSES	277,800	56,109	277,800	0
	DE - CONTRACTUAL SERVICES	653,325	20,322	653,325	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,535,544	(148,347)	1,535,544	0
<b>EXP Total</b>		<b>19,249,584</b>	<b>4,482,253</b>	<b>18,296,451</b>	<b>953,133</b>
REV	BH - DEPT REVENUES	1,780,000	363,980	1,780,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	0	16,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,857,877	1,022,243	4,857,877	0
<b>REV Total</b>		<b>6,653,877</b>	<b>1,386,224</b>	<b>6,653,877</b>	<b>0</b>

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	739,354	186,603	706,135	33,219
	DD - GENERAL EXPENSES	38,600	9,833	38,600	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
<b>EXP Total</b>		<b>790,454</b>	<b>196,436</b>	<b>757,235</b>	<b>33,219</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,799,646	3,806,147	15,799,646	0
	BB - EQUIPMENT	456,500	1,556	456,500	0
	DD - GENERAL EXPENSES	1,704,700	768,460	1,704,700	0
	DE - CONTRACTUAL SERVICES	6,130,500	2,132,943	6,130,500	0
<b>EXP Total</b>		<b>24,091,346</b>	<b>6,709,106</b>	<b>24,091,346</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	1,577,300	354,067	1,621,472	44,172
	BH - DEPT REVENUES	19,515,342	2,354,215	19,515,342	0
	TX - SPECIAL TAXES - SPECIAL TAXES	2,925,000	0	2,925,000	0
<b>REV Total</b>		<b>24,017,642</b>	<b>2,708,282</b>	<b>24,061,814</b>	<b>44,172</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## PR - SHARED SERVICES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	877,769	267,950	874,065	3,704
	DD - GENERAL EXPENSES	17,500	5,775	17,500	0
	DE - CONTRACTUAL SERVICES	1,700	1,495	1,700	0
<b>EXP Total</b>		<b>896,969</b>	<b>275,220</b>	<b>893,265</b>	<b>3,704</b>
REV	BF - RENTS & RECOVERIES	200,000	5,003	200,000	0
	BH - DEPT REVENUES	528,500	3,000	528,500	0
<b>REV Total</b>		<b>728,500</b>	<b>8,003</b>	<b>728,500</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	27,757,713	10,809,146	31,305,025	(3,547,312)
	AC - WORKERS COMPENSATION	2,228,693	296,678	2,228,693	0
	BB - EQUIPMENT	93,000	6,463	93,000	0
	DD - GENERAL EXPENSES	5,580,800	2,956,327	6,980,800	(1,400,000)
	DE - CONTRACTUAL SERVICES	122,407,419	109,288,187	122,407,419	0
	DF - UTILITY COSTS	28,334,292	13,917,255	28,334,292	0
	HF - INTER-DEPARTMENTAL CHARGES	9,650,361	0	9,650,361	0
	MM - MASS TRANSPORTATION	43,575,746	811,758	43,175,746	400,000
	OO - OTHER EXPENSE	15,023,917	9,797,325	14,023,917	1,000,000
<b>EXP Total</b>		<b>254,651,941</b>	<b>147,883,141</b>	<b>258,199,253</b>	<b>(3,547,312)</b>
REV	BC - PERMITS & LICENSES	710,000	50,733	710,000	0
	BD - FINES & FORFEITS	10,000	0	0	(10,000)
	BF - RENTS & RECOVERIES	8,991,895	1,963,873	9,202,705	210,810
	BH - DEPT REVENUES	47,871,425	257,207	47,871,425	0
	BJ - INTERDEPT REVENUES	17,545,265	(4,251,107)	17,545,265	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	6,855,006	(863,906)	6,855,006	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,132,840	0	6,132,840	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	62,449,000	0	62,449,000	0
<b>REV Total</b>		<b>150,565,431</b>	<b>(2,843,201)</b>	<b>150,766,241</b>	<b>200,810</b>

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

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	879,484	186,202	733,896	145,588
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	8,041	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	381	125,000	0
<b>EXP Total</b>		<b>1,169,984</b>	<b>194,625</b>	<b>1,024,396</b>	<b>145,588</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	226,800	44,463	189,406	37,394
	DD - GENERAL EXPENSES	3,442	2,442	3,442	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
<b>EXP Total</b>		<b>242,742</b>	<b>46,905</b>	<b>205,348</b>	<b>37,394</b>
REV	BH - DEPT REVENUES	15,000	4,435	15,000	0
<b>REV Total</b>		<b>15,000</b>	<b>4,435</b>	<b>15,000</b>	<b>0</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,157,561	12,067,374	42,890,348	1,267,213
	BB - EQUIPMENT	24,000	1,596	24,000	0
	DD - GENERAL EXPENSES	883,150	334,693	883,150	0
	DE - CONTRACTUAL SERVICES	8,779,143	3,782,710	8,779,143	0
	HF - INTER-DEPARTMENTAL CHARGES	18,345,178	(2,912,037)	18,345,178	0
	SS - RECIPIENT GRANTS	64,100,000	13,264,628	60,643,433	3,456,567
	TT - PURCHASED SERVICES	61,247,021	31,743,683	64,387,895	(3,140,874)
	WW - EMERGENCY VENDOR PAYMENTS	56,595,000	25,426,048	55,455,000	1,140,000
	XX - MEDICAID	253,257,500	58,156,319	248,701,960	4,555,540
<b>EXP Total</b>		<b>507,388,553</b>	<b>141,865,015</b>	<b>500,110,107</b>	<b>7,278,446</b>
REV	BF - RENTS & RECOVERIES	1,900,000	133,405	1,900,000	0
	BH - DEPT REVENUES	14,974,440	2,952,867	14,974,440	0
	BJ - INTERDEPT REVENUES	277,029	0	277,029	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	116,791,754	24,430,856	112,131,581	(4,660,173)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,538,103	20,833,931	55,963,621	(574,482)
<b>REV Total</b>		<b>190,481,326</b>	<b>48,351,059</b>	<b>185,246,671</b>	<b>(5,234,655)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to vacancies.
	SS - RECIPIENT GRANTS	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoptions.
	TT - PURCHASED SERVICES	A shortfall is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification.
	WW - EMERGENCY VENDOR PAYMENTS	A surplus is projected primarily due to lower client related expenses under the TANF and Safety Net programs.
	XX - MEDICAID	A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower salary expenses and fewer caseloads in the TANF program.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower salary and Safety Net vendor expenses.

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,160,515	614,200	1,984,586	175,929
	BB - EQUIPMENT	11,000	3,245	11,000	0
	DD - GENERAL EXPENSES	337,050	214,652	337,050	0
	DE - CONTRACTUAL SERVICES	310,500	59,323	310,500	0
	OO - OTHER EXPENSE	10,000,000	1,375,398	10,000,000	0
<b>EXP Total</b>		<b>12,819,065</b>	<b>2,266,818</b>	<b>12,643,136</b>	<b>175,929</b>
REV	BA - INT PENALTY ON TAX	29,100,000	14,547,307	29,100,000	0
	BD - FINES & FORFEITS	10,000	12,718	10,000	0
	BE - INVEST INCOME	1,830,000	243,037	1,830,000	0
	BF - RENTS & RECOVERIES	10,000	22,322	32,322	22,322
	BH - DEPT REVENUES	525,000	111,868	525,000	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,275,000	431,409	3,275,000	0
<b>REV Total</b>		<b>34,750,000</b>	<b>15,368,661</b>	<b>34,772,322</b>	<b>22,322</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,019,815	807,220	2,893,411	126,404
	BB - EQUIPMENT	8,900	0	8,900	0
	DD - GENERAL EXPENSES	283,690	39,697	283,690	0
	DE - CONTRACTUAL SERVICES	11,451,521	5,253,000	11,451,521	0
<b>EXP Total</b>		<b>14,763,926</b>	<b>6,099,917</b>	<b>14,637,522</b>	<b>126,404</b>
REV	BD - FINES & FORFEITS	62,446,289	11,554,921	62,446,289	0
	BF - RENTS & RECOVERIES	0	5,679	5,679	5,679
<b>REV Total</b>		<b>62,446,289</b>	<b>11,560,599</b>	<b>62,451,968</b>	<b>5,679</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	385,877	87,366	370,693	15,184
	DD - GENERAL EXPENSES	11,200	4,941	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>398,777</b>	<b>92,307</b>	<b>383,593</b>	<b>15,184</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 FIRST QUARTER FINANCIAL REPORT



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

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	1st. 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	69,150	0
	AS - ASSESSMENT DEPARTMENT	121,537	157,234	132,043	(10,506)
	AT - COUNTY ATTORNEY	140,973	221,641	221,641	(80,668)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,327,724	(2,283,556)	2,327,724	0
	CA - OFFICE OF CONSUMER AFFAIRS	4,061	75,911	55,586	(51,525)
	CC - NC SHERIFF/CORRECTIONAL CENTER	828,646	2,208,045	1,351,482	(522,836)
	CE - COUNTY EXECUTIVE	30,000	0	30,000	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	3,907	3,907	(3,907)
	CL - COUNTY CLERK	15,634	48,638	1,738	13,896
	CO - COUNTY COMPTROLLER	85,720	237,687	126,347	(40,627)
	CS - CIVIL SERVICE	0	77,052	33,034	(33,034)
	DA - DISTRICT ATTORNEY	527,263	520,702	465,215	62,048
	EL - BOARD OF ELECTIONS	184,240	162,278	184,240	0
	EM - EMERGENCY MANAGEMENT	2,855	4,935	4,935	(2,080)
	HE - HEALTH DEPARTMENT	114,647	261,498	129,619	(14,972)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	9,300	9,285	9,300	0
	HS - DEPARTMENT OF HUMAN SERVICES	177,643	217,153	83,240	94,403
	IT - INFORMATION TECHNOLOGY	238,846	257,717	237,367	1,479
	LE - COUNTY LEGISLATURE	105,537	106,579	135,682	(30,145)
	LR - OFFICE OF LABOR RELATIONS	0	6,491	6,491	(6,491)
	ME - MEDICAL EXAMINER	3,031	49,431	49,431	(46,400)
	PA - PUBLIC ADMINISTRATOR	33,410	39,814	29,256	4,154
	PB - PROBATION	127,041	302,486	101,660	25,381
	PE - DEPARTMENT OF HUMAN RESOURCES	7,554	7,554	7,554	0
	PK - PARKS, RECREATION AND MUSEUMS	167,796	261,798	263,854	(96,058)
	PR - SHARED SERVICES	0	24,157	5,005	(5,005)
	PW - PUBLIC WORKS DEPARTMENT	424,291	424,344	220,729	203,562
	RM - RECORDS MANAGEMENT	5,000	0	5,000	0
	SS - SOCIAL SERVICES	74,893	198,518	127,560	(52,667)
	TR - COUNTY TREASURER	32,442	41,238	41,238	(8,796)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,220	27,777	12,220	(0)
	VS - VETERANS SERVICES AGENCY	2,343	2,343	2,343	(0)
<b>GEN Total</b>		<b>5,873,797</b>	<b>3,741,804</b>	<b>6,474,592</b>	<b>(600,795)</b>
PDD	PD - POLICE DEPARTMENT	12,511,091	2,593,872	12,511,091	0
<b>PDD Total</b>		<b>12,511,091</b>	<b>2,593,872</b>	<b>12,511,091</b>	<b>0</b>
PDH	PD - POLICE DEPARTMENT	12,661,518	2,870,769	12,661,518	0
<b>PDH Total</b>		<b>12,661,518</b>	<b>2,870,769</b>	<b>12,661,518</b>	<b>0</b>
<b>Grand Total</b>		<b>31,231,822</b>	<b>9,417,872</b>	<b>31,832,099</b>	<b>(600,277)</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



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

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
FCF	FC - FIRE COMMISSION	1,941,500	330,587	2,016,669	(75,169)
<b>FCF Total</b>		<b>1,941,500</b>	<b>330,587</b>	<b>2,016,669</b>	<b>(75,169)</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	72	72	(72)
	AS - ASSESSMENT DEPARTMENT	0	821	821	(821)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	11,037	81,000	30,000
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	2,641,700	16,353,356	(200,000)
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	2,126	129,000	(29,000)
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	10,163	12,700	0
	CS - CIVIL SERVICE	20,900	0	20,900	0
	DA - DISTRICT ATTORNEY	925,000	187,290	1,025,722	(100,722)
	EL - BOARD OF ELECTIONS	34,500	1,329	34,500	0
	EM - EMERGENCY MANAGEMENT	12,900	6,730	12,900	0
	HE - HEALTH DEPARTMENT	274,600	26,649	275,154	(554)
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1	700	1,500
	IT - INFORMATION TECHNOLOGY	225,200	84,732	225,200	0
	LE - COUNTY LEGISLATURE	0	106	106	(106)
	ME - MEDICAL EXAMINER	35,286	21,347	58,518	(23,232)
	PA - PUBLIC ADMINISTRATOR	7,800	22	3,900	3,900
	PB - PROBATION	300,000	70,377	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	410,900	58,270	410,900	0
	PR - SHARED SERVICES	1,800	565	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	2,485,101	2,167,506	5,186,082	(2,700,981)
	RM - RECORDS MANAGEMENT	4,100	3,886	4,100	0
	SS - SOCIAL SERVICES	1,206,625	285,894	1,206,625	0
	TR - COUNTY TREASURER	0	4,545	19,545	(19,545)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	3,232	40,000	30,000
<b>GEN Total</b>		<b>22,458,968</b>	<b>5,588,399</b>	<b>25,468,601</b>	<b>(3,009,633)</b>
PDD	PD - POLICE DEPARTMENT	25,000,000	4,967,275	30,800,000	(5,800,000)
<b>PDD Total</b>		<b>25,000,000</b>	<b>4,967,275</b>	<b>30,800,000</b>	<b>(5,800,000)</b>
PDH	PD - POLICE DEPARTMENT	25,000,000	5,167,765	29,200,000	(4,200,000)
<b>PDH Total</b>		<b>25,000,000</b>	<b>5,167,765</b>	<b>29,200,000</b>	<b>(4,200,000)</b>
<b>Grand Total</b>		<b>74,400,468</b>	<b>16,054,027</b>	<b>87,485,270</b>	<b>(13,084,802)</b>

---

## FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



### 2014 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
PDD	FB - FRINGE BENEFIT	40,403,018	40,389,509	40,389,509	13,509
<b>PDD Total</b>		<b>40,403,018</b>	<b>40,389,509</b>	<b>40,389,509</b>	<b>13,509</b>
PDH	FB - FRINGE BENEFIT	33,628,609	33,624,793	33,624,793	3,816
<b>PDH Total</b>		<b>33,628,609</b>	<b>33,624,793</b>	<b>33,624,793</b>	<b>3,816</b>
<b>Grand Total</b>		<b>74,031,627</b>	<b>74,014,302</b>	<b>74,014,302</b>	<b>17,325</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 FIRST QUARTER FINANCIAL REPORT



## 2014 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,342,904	1,302,031	1,302,031	40,873
<b>FCF Total</b>		<b>1,342,904</b>	<b>1,302,031</b>	<b>1,302,031</b>	<b>40,873</b>
GEN	FB - FRINGE BENEFIT	48,108,943	48,643,714	48,643,714	(534,771)
<b>GEN Total</b>		<b>48,108,943</b>	<b>48,643,714</b>	<b>48,643,714</b>	<b>(534,771)</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	7,825,931	7,825,931	6,869
<b>PDH Total</b>		<b>7,832,800</b>	<b>7,825,931</b>	<b>7,825,931</b>	<b>6,869</b>
<b>Grand Total</b>		<b>58,859,743</b>	<b>59,345,495</b>	<b>59,345,495</b>	<b>(485,752)</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 FIRST QUARTER FINANCIAL REPORT



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

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,698,491	390,502	1,613,186	85,305
<b>FCF Total</b>		<b>1,698,491</b>	<b>390,502</b>	<b>1,613,186</b>	<b>85,305</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	409	0	0
	CT - COURTS	37,183	7,457	37,183	0
	FB - FRINGE BENEFIT	69,880,744	16,718,122	67,994,497	1,886,247
<b>GEN Total</b>		<b>69,917,927</b>	<b>16,725,988</b>	<b>68,031,680</b>	<b>1,886,247</b>
PDD	FB - FRINGE BENEFIT	32,170,926	7,256,900	30,377,317	1,793,609
<b>PDD Total</b>		<b>32,170,926</b>	<b>7,256,900</b>	<b>30,377,317</b>	<b>1,793,609</b>
PDH	FB - FRINGE BENEFIT	28,974,942	7,062,395	28,501,421	473,521
<b>PDH Total</b>		<b>28,974,942</b>	<b>7,062,395</b>	<b>28,501,421</b>	<b>473,521</b>
<b>Grand Total</b>		<b>132,762,286</b>	<b>31,435,785</b>	<b>128,523,604</b>	<b>4,238,682</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



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

FUND	DEPT AND NAME	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,048,722	237,343	989,420	59,302
<b>FCF Total</b>		<b>1,048,722</b>	<b>237,343</b>	<b>989,420</b>	<b>59,302</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	22,016,819	(1,553,937)	22,016,819	0
	CT - COURTS	1,198,755	289,596	1,198,755	0
	FB - FRINGE BENEFIT	48,289,145	12,005,048	47,962,142	327,003
<b>GEN Total</b>		<b>71,504,719</b>	<b>10,740,707</b>	<b>71,177,716</b>	<b>327,003</b>
PDD	FB - FRINGE BENEFIT	25,325,482	6,115,086	24,650,495	674,987
<b>PDD Total</b>		<b>25,325,482</b>	<b>6,115,086</b>	<b>24,650,495</b>	<b>674,987</b>
PDH	FB - FRINGE BENEFIT	35,323,883	8,591,214	34,515,633	808,250
<b>PDH Total</b>		<b>35,323,883</b>	<b>8,591,214</b>	<b>34,515,633</b>	<b>808,250</b>
<b>Grand Total</b>		<b>133,202,806</b>	<b>25,684,349</b>	<b>131,333,264</b>	<b>1,869,542</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## 2014 OTHER EXPENSE

FUND	DEPT AND NAME	SUBJECT	2014 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	7,185,600	(304,919)	7,185,600	0
		88989 - NIFA SET-ASIDES	193,473,026	0	193,473,026	0
	<b>DS - DEBT SERVICE</b>	<b>Total</b>	<b>200,658,626</b>	<b>(304,919)</b>	<b>200,658,626</b>	<b>0</b>
<b>DSV Total</b>			<b>200,658,626</b>	<b>(304,919)</b>	<b>200,658,626</b>	<b>0</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	49949 - PMT CITY OF LONG BEACH	106,233	0	106,233	0
		52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	0	5,775	0
		55955 - NYS ASSN OF COUNTIES	63,500	62,260	63,500	0
		66966 - LEGAL AID SOC OF NC	6,205,830	6,205,830	6,205,830	0
		67967 - BAR ASSN NC PUB DFDR	7,729,564	196,032	7,729,564	0
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
		70970 - RESIDENT TUITION	4,598,000	(608,297)	4,598,000	0
		7097F - FIT RESIDENT TUITION	4,114,000	(3,435,602)	4,114,000	0
		87985 - OTHER PAYMENTS	0	31,946	0	0
		87987 - OTHER SUITS & DAMAGES	2,000,000	18,304	2,000,000	0
	8798A - OTHER SUITS & DAMAGES-INTEREST	0	21,659	0	0	
	8798B - ATTORNEY FEES	0	83,642	0	0	
	8798C - ATTORNEY GROSS PROCEEDS	0	154,500	0	0	
	93993 - INSURANCE ON BLDGS	599,266	500,000	599,266	0	
	97998 - CONTINGENCY RESERVE	10,000,000	0	10,000,000	0	
	<b>BU - OFFICE OF MANAGEMENT AND BUDGET</b>	<b>Total</b>	<b>35,447,168</b>	<b>3,230,274</b>	<b>35,447,168</b>	<b>0</b>
	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	(75,000)	75,000	0
		94994 - RENT	14,948,917	12,263,824	13,948,917	1,000,000
	<b>PW - PUBLIC WORKS DEPARTMENT</b>	<b>Total</b>	<b>15,023,917</b>	<b>12,188,824</b>	<b>14,023,917</b>	<b>1,000,000</b>
	TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	10,000,000	1,159,383	10,000,000	0
8798A - OTHER SUITS & DAMAGES-INTEREST		0	216,014	0	0	
<b>TR - COUNTY TREASURER</b>	<b>Total</b>	<b>10,000,000</b>	<b>1,375,398</b>	<b>10,000,000</b>	<b>0</b>	
<b>GEN Total</b>			<b>60,471,085</b>	<b>16,794,496</b>	<b>59,471,085</b>	<b>1,000,000</b>
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	0	0	0
		87987 - OTHER SUITS & DAMAGES	750,000	24,825	750,000	0
		8798C - ATTORNEY GROSS PROCEEDS	0	8,500	0	0
		97998 - CONTINGENCY RESERVE	2,000,000	0	2,000,000	0
<b>PD - POLICE DEPARTMENT</b>	<b>Total</b>	<b>2,750,000</b>	<b>33,325</b>	<b>2,750,000</b>	<b>0</b>	
<b>PDD Total</b>			<b>2,750,000</b>	<b>33,325</b>	<b>2,750,000</b>	<b>0</b>
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	8,626	250,000	0
	<b>PD - POLICE DEPARTMENT</b>	<b>Total</b>	<b>250,000</b>	<b>8,626</b>	<b>250,000</b>	<b>0</b>
<b>PDH Total</b>			<b>250,000</b>	<b>8,626</b>	<b>250,000</b>	<b>0</b>
<b>Grand Total</b>			<b>264,129,711</b>	<b>16,531,528</b>	<b>263,129,711</b>	<b>1,000,000</b>

# **SMART GOVERNMENT INITIATIVES**



---

## FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



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

Department	Initiative	Achieved	FY14 Savings	Annual Savings
Police Department	Removal of 15 Police Officers from Long-Term Disability	\$ 501,830	\$ 930,124	\$ 2,353,817
Sheriff's Department	Removal of 24 Employees from Payroll to Disability	\$ 173,558	\$ 1,095,478	\$ 2,925,625
<b>Total</b>		<b>\$ 675,388</b>	<b>\$ 2,025,602</b>	<b>\$ 5,279,442</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2014 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 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>Achieved</b>	501,830	742,633

**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 March 31, 2014, five officers have retired under this initiative.

**2014 Annual Impact**

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

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2014 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2014

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

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

#### Description:

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

#### Implementation:

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

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

#### Progress Report:

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

#### 2014 Annual Impact

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

---

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT

---



## **KEY PERFORMANCE INDICATORS**



# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



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

Department	FY 2014 Budget	On Board 12/31/2013	On Board 2/28/2014	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 3/31/2014	Variance 2/28/14 vs. 3/31/14	Variance 3/31/2014 vs. 2014 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	158	153	152	-	(1)	-	-	151	(1)	(7)	-
AT - COUNTY ATTORNEY	107	95	94	3	(2)	2	(1)	96	2	(11)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	23	-	-	-	-	23	-	(2)	-
BU - CONTROL CENTER 30	(101)	-	-	-	-	-	-	-	-	101	-
CA - OFFICE OF CONSUMER AFFAIRS	27	26	25	-	-	-	-	25	-	(2)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,134	1,067	1,061	-	(1)	-	-	1,060	(1)	(74)	-
CE - COUNTY EXECUTIVE	18	18	18	-	-	-	(2)	16	(2)	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	38	37	37	-	-	1	(1)	37	-	(1)	-
CL - COUNTY CLERK	84	84	83	-	-	-	-	83	-	(1)	-
CO - COUNTY COMPTROLLER	86	71	70	2	-	10	(10)	72	2	(14)	-
CS - CIVIL SERVICE	51	50	50	-	-	-	-	50	-	(1)	-
DA - DISTRICT ATTORNEY	375	375	375	-	(1)	6	(6)	374	(1)	(1)	-
EL - BOARD OF ELECTIONS	139	160	162	7	-	7	(6)	170	8	31	-
FC - FIRE COMMISSION	95	91	88	-	-	1	-	89	1	(6)	-
EM - EMERGENCY MANAGEMENT	9	8	10	-	-	-	-	10	-	1	-
HE - HEALTH DEPARTMENT	173	170	168	1	-	1	-	170	2	(3)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	13	13	-	-	-	-	13	-	1	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	77	72	71	-	(2)	1	-	70	(1)	(7)	7
IT - INFORMATION TECHNOLOGY	79	76	76	7	(1)	-	-	82	6	3	-
LE - COUNTY LEGISLATURE	102	86	82	1	-	7	(6)	84	2	(18)	-
LR - OFFICE OF LABOR RELATIONS	5	4	4	1	-	-	-	5	1	-	-
MA - OFFICE OF MINORITY AFFAIRS	6	6	6	-	-	-	-	6	-	-	-
ME - MEDICAL EXAMINER	72	69	68	-	-	2	(2)	68	-	(4)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	200	191	191	-	-	2	(2)	191	-	(9)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	148	147	1	-	-	-	148	1	(3)	-
PD - POLICE DISTRICT	1,422	1,343	1,326	-	(3)	2	(3)	1,322	(4)	(100)	-
PD - POLICE HEADQUARTERS	1,630	1,615	1,598	-	(9)	3	(2)	1,590	(8)	(40)	-
PR - SHARED SERVICES	11	10	11	-	-	-	-	11	-	-	-
PW - PUBLIC WORKS DEPARTMENT	418	412	411	-	(4)	9	(8)	408	(3)	(10)	-
RM - RECORDS MANAGEMENT	14	12	12	-	-	-	-	12	-	(2)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	2	-	-	1	-	3	1	(1)	-
SS - SOCIAL SERVICES	640	633	628	1	(3)	-	(2)	624	(4)	(16)	17
TR - COUNTY TREASURER	32	29	28	-	-	-	-	28	-	(4)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	44	44	-	-	-	-	44	-	1	-
VS - VETERANS SERVICES AGENCY	7	6	6	1	-	-	-	7	1	-	-
<b>Sub-Total Full Time Employees</b>	<b>7,395</b>	<b>7,252</b>	<b>7,192</b>	<b>25</b>	<b>(27)</b>	<b>55</b>	<b>(51)</b>	<b>7,194</b>	<b>2</b>	<b>(201)</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>24</b>
<b>Major Operating Funds Sub-Total</b>	<b>7,436</b>	<b>7,280</b>	<b>7,192</b>	<b>25</b>	<b>(27)</b>	<b>55</b>	<b>(51)</b>	<b>7,194</b>	<b>(86)</b>	<b>(242)</b>	<b>24</b>
<b>Sewer District</b>	<b>306</b>	<b>295</b>	<b>298</b>	<b>-</b>	<b>(3)</b>	<b>3</b>	<b>(3)</b>	<b>295</b>	<b>-</b>	<b>(11)</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>7,742</b>	<b>7,575</b>	<b>7,490</b>	<b>25</b>	<b>(30)</b>	<b>58</b>	<b>(54)</b>	<b>7,489</b>	<b>(86)</b>	<b>(253)</b>	<b>24</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	2
CO	AUDITING ASSISTANT I	1
	INSPECTOR	1
EL	WORK AIDE	1
	ASST TO COMMISSIONER	1
	RESEARCH AIDE	4
	ELECTION CLERK	1
HE	SANITARIAN TRAINEE	1
IT	INFORMATION TECH SPECIALIST I	6
	ACCOUNTANT I	1
LE	LEGISLATOR	1
LR	DIR,OFFICE OF LABOR RELATIONS	1
PK	SECRY TO DEP CMMR PKS REC MUSM	1
SS	COMMUNITY SERVICES REPRESENTVE	1
VS	DIR OF VETS SVC AGCY	1
<b>MAJOR FUNDS NEW HIRES</b>		<b>25</b>
<b>SEWER DISTRICT NEW HIRES</b>		<b>0</b>
<b>TOTAL NEW HIRES</b>		<b>25</b>



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

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>Termination/ Resignation</b>
AS	RL PROP ASSR AIDE I	(1)
AT	DEPUTY CO ATTORNEY	(2)
CC	CORRECTION OFFICER	(1)
DA	ASST DISTRICT ATTY	(1)
HS	PSYCH SOC WORKER II	(1)
HS	TRNG SPCLST I	(1)
IT	INFORMATION TECHNOLOGY AIDE II	(1)
PDD	POLICE OFFICER	(3)
PDH	POLICE OFFICER	(8)
	POLICE OFFICER-DET	(1)
PW	CHIEF STATIONARY ENGINEER	(1)
	HIGHWAY MAINT SPVR	(1)
	LABORER I	(1)
	ADMIN ASST	(1)
SS	CASEWORKER II	(1)
	CLERK II	(2)
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(27)</b>
SSW	SEWAGE PLANT OPERATOR	(1)
	LABORER II	(1)
	LABORER I	(1)
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>(3)</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(30)</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



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

Department	On Board 2/28/2014	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 3/31/2014	Variance 2/28/14 vs. 3/31/14
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
HE - HEALTH DEPARTMENT	71	-	-	-	-	71	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	54	-	2	(2)	(2)	52	(2)
HS - DEPARTMENT OF HUMAN SERVICES	39	-	1	-	-	40	1
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	12	-	-	-	-	12	-
SS - SOCIAL SERVICES	149	-	-	-	-	149	-
<b>Grant Fund Total</b>	<b>330</b>	<b>-</b>	<b>3</b>	<b>(2)</b>	<b>(2)</b>	<b>329</b>	<b>(1)</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



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

Department	Total Union							Total Non			Grand Total	CONTRACT	
	CSEA	DAI	IPBA	PBA	COBA	SOA	On-Board 3/31/2014	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE			Union On-Board 3/31/2014
Assessment	145	-	-	-	-	-	145	-	-	6	6	151	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	25	-	-	-	-	-	25	-	-	-	-	25	-
Civil Service	48	-	-	-	-	-	48	-	-	2	2	50	-
Consumer Affairs	23	-	-	-	-	-	23	-	-	2	2	25	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	3	3	3	-
Correctional Center	156	-	-	-	902	-	1,058	-	-	2	2	1,060	-
County Attorney	29	-	-	-	-	-	29	-	-	67	67	96	-
County Clerk	75	-	-	-	-	-	75	-	1	7	8	83	-
County Comptroller	57	-	-	-	-	-	57	-	1	14	15	72	-
County Executive	-	-	-	-	-	-	-	-	1	15	16	16	-
District Attorney	127	-	42	-	-	-	169	-	1	204	205	374	-
Elections	135	-	-	-	-	-	135	-	-	35	35	170	-
Emergency Management	2	-	-	-	-	-	2	-	-	8	8	10	-
Fire Commission	88	-	-	-	-	-	88	-	-	1	1	89	-
Health	166	-	-	-	-	-	166	-	-	4	4	170	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	13	13	13	-
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	60	-	-	-	-	-	60	-	-	10	10	70	7
Information Technology	78	-	-	-	-	-	78	-	-	4	4	82	-
Labor Relations	1	-	-	-	-	-	1	-	-	4	4	5	-
Legislature	-	-	-	-	-	-	-	-	19	65	84	84	-
Medical Examiner	65	-	-	-	-	-	65	-	-	3	3	68	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	23	23	23	-
Police District	60	1	-	1,115	-	145	1,321	-	-	1	1	1,322	-
Police Headquarters	697	349	-	367	-	165	1,578	-	-	12	12	1,590	-
Probation	190	-	-	-	-	-	190	-	-	1	1	191	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	399	-	-	-	-	-	399	-	-	9	9	408	-
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-
Recreation, Parks and Museums	143	-	-	-	-	-	143	-	-	5	5	148	-
Shared Services	9	-	-	-	-	-	9	-	-	2	2	11	-
Social Services	612	-	-	-	-	-	612	-	-	12	12	624	17
Traffic and Parking Violations Agency	41	-	-	-	-	-	41	-	-	3	3	44	-
Treasurer	25	-	-	-	-	-	25	-	-	3	3	28	-
Veterans Services	5	-	-	-	-	-	5	-	-	2	2	7	-
<b>Sub-Total Full-Time Employees</b>	<b>3,504</b>	<b>350</b>	<b>42</b>	<b>1,482</b>	<b>902</b>	<b>310</b>	<b>6,590</b>	<b>5</b>	<b>23</b>	<b>576</b>	<b>604</b>	<b>7,194</b>	<b>-</b>
<b>Contract Employees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>
<b>Major Operating Funds Sub-Total</b>	<b>3,504</b>	<b>350</b>	<b>42</b>	<b>1,482</b>	<b>902</b>	<b>310</b>	<b>6,590</b>	<b>5</b>	<b>23</b>	<b>576</b>	<b>604</b>	<b>7,194</b>	<b>24</b>
<b>Sewer Districts</b>	<b>294</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>294</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>295</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>3,798</b>	<b>350</b>	<b>42</b>	<b>1,482</b>	<b>902</b>	<b>310</b>	<b>6,884</b>	<b>5</b>	<b>23</b>	<b>577</b>	<b>605</b>	<b>7,489</b>	<b>24</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Departments	Year-to-Date February Overtime Hours						*YTD Actual Variance
	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	
Assessment	4.0	1,033.1	1,037.1	0.0	0.0	0.0	1,037.1
Assessment Review	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Board of Elections	121.8	1,619.0	1,740.8	105.6	342.2	447.7	1,293.0
Civil Service	0.0	0.0	0.0	0.0	37.5	37.5	(37.5)
Constituent Affairs	1.0	0.0	1.0	412.9	0.0	412.9	(411.9)
Consumer Affairs	176.4	210.8	387.1	113.3	149.3	262.5	124.6
Correctional Center	34,942.8	1,458.9	36,401.6	32,850.8	838.3	33,689.0	2,712.6
County Attorney	0.0	0.0	0.0	0.0	63.8	63.8	(63.8)
County Clerk	0.0	38.3	38.3	0.0	729.8	729.8	(691.5)
County Comptroller	194.0	1,158.0	1,352.0	0.0	673.3	673.3	678.7
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	2,548.0	1,431.8	3,979.8	2,544.8	1,491.9	4,036.8	(56.9)
Emergency Management	44.7	17.6	62.3	149.8	73.4	223.2	(160.9)
Fire Commission	5,306.2	187.2	5,493.4	5,708.4	128.6	5,837.0	(343.6)
Health	119.8	185.3	305.0	390.7	444.3	835.1	(530.0)
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	0.0	0.0	0.0
Human Services	0.0	16.9	16.9	0.0	0.0	0.0	16.9
Information Technology	1,200.7	536.1	1,736.8	742.0	383.6	1,125.5	611.3
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	103.1	0.0	103.1	49.8	0.0	49.8	53.3
Medical Examiner	238.9	36.0	275.0	205.0	76.2	281.2	(6.2)
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department	106,379.0	0.0	106,379.0	93,131.0	0.0	93,131.0	13,248.0
Probation	938.9	393.4	1,332.3	1,099.6	597.7	1,697.3	(364.9)
Public Administrator	0.0	0.0	0.0	0.0	2.6	2.6	(2.6)
Public Works, Planning, Real Estate	30,531.3	1,835.3	32,366.6	19,581.8	672.8	20,254.5	12,112.0
Purchasing	9.2	15.9	25.1	0.0	0.8	0.8	24.3
Records Management	21.5	0	21.5	0	82.16	82.16	(60.7)
Recreation, Parks and Museums	5,293.9	213.5	5,507.4	2,477.6	118.9	2,596.5	2,910.9
Sheriff	3,465.2	227.8	3,693.0	2,636.2	348.0	2,984.2	708.8
Social Services	4,975.4	2,467.8	7,443.3	2,904.9	1,606.6	4,511.5	2,931.8
Traffic and Parking Violations Agency	0.0	298.6	298.6	0.0	452.2	452.2	(153.6)
Treasurer	77.3	79.8	157.1	19.4	63.4	82.8	74.2
Veteran Services	0.0	0.0	0.0	0.0	16.0	16.0	(16.0)
<b>Sub-Total</b>	<b>196,692.8</b>	<b>13,461.1</b>	<b>210,153.9</b>	<b>165,123.3</b>	<b>9,393.3</b>	<b>174,516.6</b>	<b>35,637.3</b>
Sewer & Water Supply	16,980.6	3,470.8	20,451.4	10,634.8	1,658.7	12,293.5	8,158.0
<b>Sub-Total</b>	<b>16,980.6</b>	<b>3,470.8</b>	<b>20,451.4</b>	<b>10,634.8</b>	<b>1,658.7</b>	<b>12,293.5</b>	<b>8,158.0</b>
<b>Grand Total</b>	<b>213,673.5</b>	<b>16,931.9</b>	<b>230,605.3</b>	<b>175,758.1</b>	<b>11,051.9</b>	<b>186,810.0</b>	<b>43,795.3</b>

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

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

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

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



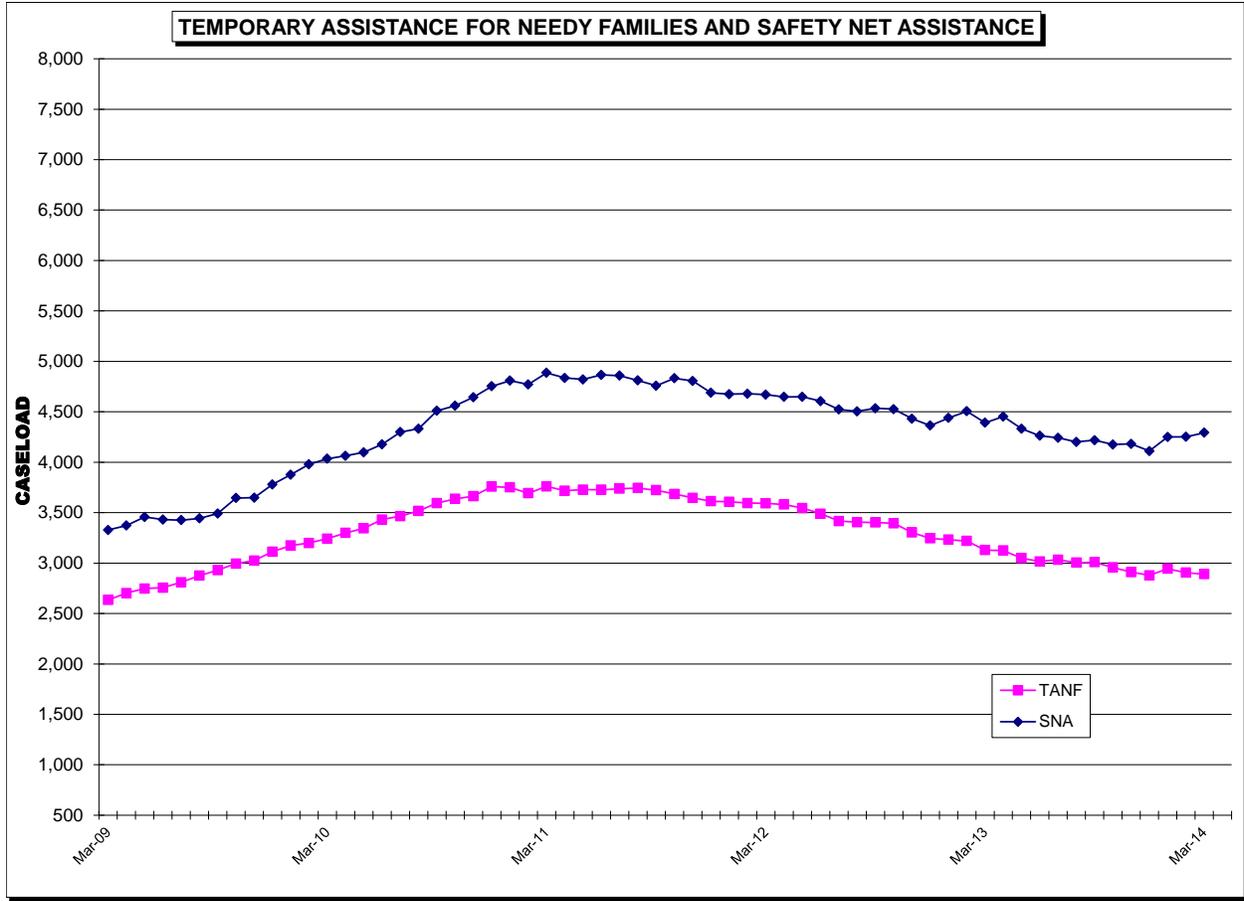
## KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	April 2014			January 2014			April 2013			Change in Totals April 2014 vs. Jan 2014	Change in Totals April 2014 vs. April 2013		
	Family	Single	Total	Family	Single	Total	Family	Single	Total				
ACTIVE	5,253	1,822	7,075	5,309	1,848	7,157	5,319	1,859	7,178	(82)	(103)		
RETIREES	6,197	4,959	11,156	6,211	4,935	11,146	6,276	4,935	11,211	10	(55)		
<b>TOTAL</b>	<b>11,450</b>	<b>6,781</b>	<b>18,231</b>	<b>11,520</b>	<b>6,783</b>	<b>18,303</b>	<b>11,595</b>	<b>6,794</b>	<b>18,389</b>	<b>(72)</b>	<b>(158)</b>		
<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	5,178	1,724	6,902	5,231	1,747	6,978	5,229	1,758	6,987	(76)	(85)		
ALL OTHER	75	98	173	78	101	179	90	101	191	(6)	(18)		
<b>TOTAL</b>	<b>5,253</b>	<b>1,822</b>	<b>7,075</b>	<b>5,309</b>	<b>1,848</b>	<b>7,157</b>	<b>5,319</b>	<b>1,859</b>	<b>7,178</b>	<b>(82)</b>	<b>(103)</b>		
<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	1,334	521	1,855	1,348	528	1,876	1,443	569	2,012	(21)	(157)		
MEDICARE IND		4,334	4,334		4,298	4,298		4,253	4,253	36	81		
MEDICARE F1	1,372		1,372	1,385		1,385	1,392		1,392	(13)	(20)		
MEDICARE F2	3,399		3,399	3,383		3,383	3,341		3,341	16	58		
ALL OTHER	92	104	196	95	109	204	100	113	213	(8)	(17)		
<b>TOTAL</b>	<b>6,197</b>	<b>4,959</b>	<b>11,156</b>	<b>6,211</b>	<b>4,935</b>	<b>11,146</b>	<b>6,276</b>	<b>4,935</b>	<b>11,211</b>	<b>10</b>	<b>(55)</b>		
<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>	<b>% Change (Rates) April 2014 vs. April 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 April 1, 2014, 98.0% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.			Note - As of January 1, 2014, 97.9% of all individuals with Health Insurance coverage are enrolled in an Empire Health Insurance plan.			Note - As of April 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**

**March Inmate Population**

	<b>March 2011</b>	<b>March 2012</b>	<b>March 2013</b>	<b>March 2014</b>
County Population	1,361	1,288	1,185	1,171
Suffolk Inmate	12	194	2	-
State-Ready Population	13	12	13	15
Federal Population	102	112	85	39
Parole Violators	23	18	27	44
<b>TOTAL</b>	<b>1,511</b>	<b>1,624</b>	<b>1,312</b>	<b>1,269</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	-
May	1,304	1,253	1,207	-
June	1,319	1,297	1,195	-
July	1,338	1,313	1,173	-
August	1,319	1,307	1,163	-
September	1,341	1,331	1,185	-
October	1,380	1,326	1,185	-
November	1,344	1,261	1,138	-
December	1,278	1,190	1,078	-
<b>Year-to-Date County Average</b>	<b>1,385</b>	<b>1,295</b>	<b>1,196</b>	<b>1,144</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	-
May	116	106	69	-
June	127	112	76	-
July	128	98	56	-
August	126	92	42	-
September	134	92	48	-
October	145	97	40	-
November	142	85	40	-
December	135	86	37	-
<b>Year-to-Date Federal Average</b>	<b>103</b>	<b>111</b>	<b>85</b>	<b>38</b>
<b>Year-end Federal Average</b>	<b>123</b>	<b>101</b>	<b>61</b>	<b>-</b>

# FISCAL 2014 FIRST QUARTER FINANCIAL REPORT



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

### Financial Activity for the period March 2014

Expense	2014 Budget	Estimates	
		Mar-14	March-2014 YTD
Salary	-	849,734	2,549,202
Fringe Benefits	-	617,143	1,851,429
General and Administrative Expenses	-	941,746	2,825,238
Bond Principal	-	121,250	363,750
<b>Expense Total</b>	<b>-</b>	<b>2,529,873</b>	<b>7,589,619</b>
<b>Revenue</b>			
Net Retained Commission	-	1,935,334	5,806,002
Other income	-	225,732	677,196
<b>Revenue Total</b>	<b>-</b>	<b>2,161,066</b>	<b>6,483,198</b>
<b>Net Profit</b>	<b>-</b>	<b>(368,807)</b>	<b>(1,106,421)</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.

Please note that these figures are estimated based on our 2013 data.

The 2014 Budget has not been finalized at this time.



### **KPI REPORT 9: Tax Certiorari Report**

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of April 1, 2014 with respect to grievances filed for the 2014/2015 tax year. Thus far, there have been 158,754 grievances filed broken down as follows:

<b>Class</b>	<b>Number of Grievances</b>
Class I Properties	136,996
Class II Properties	5,762
Class III Properties	523
Class IV Properties	15,473
<b>Total</b>	<b>158,754</b>

Through April 1, 2014, the total number of residential offers of settlement sent was 122,192 of which 99,588 have been accepted, with some of those being a "zero offer", sustaining the current assessment. Out of the 99,588 accepted offers of settlement, 90,999 were accepted by residential representatives and 8,589 by individuals representing themselves.

While the tax roll for the 2014/2015 tax year has just gone final, ARC is still in the process of resolving as many cases as possible for the 2014/2015 tax year in hopes that settlements can still be updated to the roll before August 2014 to assist in further limiting County Liability.

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

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

<b>UNION</b>	<b>ACTUAL HC</b>	<b>PENDING HC</b>
PBA	18	3
SOA	4	1
<b>TOTAL PDD</b>	<b>22</b>	<b>4</b>
PBA	12	2
DAI	7	10
SOA	3	3
<b>TOTAL PDH</b>	<b>22</b>	<b>15</b>
<b>TOTAL SEPARATIONS</b>	<b>44</b>	<b>19</b>

---

**FISCAL 2014 FIRST QUARTER FINANCIAL REPORT**

---

