

MONTHLY COUNTY BUDGET REPORT

For the Period Ending November 30, 2014

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

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

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EXECUTIVE SUMMARY

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OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2014 November 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 2014 Budget Adoption process, an agreement was reached with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2018.

The County acknowledges that it continues to project a deficit by NIFA's standards, which excludes other financing sources, in each year until 2018. The NIFA control period will likely need to extend through that time, 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 November 2014 was 7,252 positions compared to 7,861 at the end of December 2011, representing a reduction of 609 positions. The full time headcount is inclusive of the latest October Police class and Corrections class.

The salary projections are reflective of the passage of Labor Agreements on April 7, 2014, by the Nassau County Legislature and approved by NIFA on May 3, 2014 of the three police unions and the Civil Service Employees Association as well as the Sheriff's Correction Officers Benevolent Association's (COBA) agreement which was passed by the County Legislature and approved by the NIFA board on September 10, 2014.

The County successfully obtained New York State legislation authorizing 56 speed camera zones (one for each school district). The County Legislature approved a contract amendment with American Traffic Solutions on May 19, 2014, in which rollout began in July so that the program could conform with school openings. The program was repealed on December 15th, 2014 by the County Legislature to be effective immediately. The current November projection includes \$16.0 million of net revenues associated with this program.

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

These record weather conditions led to increased costs resulting from certain operational issues such as pothole repairs, which rose 83% from the previous year. Overtime and supply costs significantly increased for the County's highway department, which is tasked with clearing and maintaining roadways. In addition the County experienced lower attendance at several county parks facilities causing revenue shortfalls.

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Most economists attributed the recent stretch of poor retail sales and slow job growth to the cold temperatures and snowstorms earlier on in the year but through October continued Nassau home sales declined by 7.4% and national auto sales declined by 1.7%. To account for these impacts , the County has decreased its 2014 year-end sales tax projection by \$67.7 million to reflect the impact of weak sales thorough the third quarter. The administration believes a projected growth of 2.0% factored for the remaining quarter is achievable and conservative considering it is below the 6.3% growth the County achieved in 2013.

Prior to corrective action, the County is projecting a deficit of \$30.1 million in the major funds due to several factors: an estimated shortfall of \$67.7 million in sales tax revenues based on third quarter receipts; \$31.7 million in lower Federal and State aid due to lower inmate population, TANF, and Early Intervention & Preschool caseloads and receivables that are uncollectable; and \$8.1 million shortfall for departmental revenues for Department of Parks, Police Department and the County Clerk; \$4.6 million lower than projected chargebacks from the Sewer and Storm water Fund and \$10.0 million non-use of Fund Balance. These deficits are offset by: \$27.1 million from reduced prior year contractual obligations; \$16.0 million in newly projected net speed camera revenue; \$10.6 million in net lower social services programs; \$10.5 million due to lower than budgeted fringe benefit and workers compensation; \$9.6 million lower than anticipated debt service costs; \$8.5 million in lower than anticipated Early Intervention and Preschool costs; \$5.3 million of decreased salary and wages due to unfilled vacancies and attrition due to the recent Voluntary Separation Incentive countered by contractual increases, overtime, and termination costs unused and \$4.0 million savings in Local Government Assistance along with a few miscellaneous items.

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The projected results after corrective actions are:

Deficit Prior to Corrective Actions (\$'s in millions)	\$ (30.1)
Termination Pay for VSIP - Operating Impact	\$ (0.6)
Termination Pay Financing	\$ 15.0
CDBG Funding of FEMA Expenses	\$ 12.7
PD Overtime Savings from hiring and management initiatives	\$ 3.0
Capital Project Closeouts	\$ 2.5
Surplus After Corrective Actions	\$ 2.5



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense in Fiscal Year 2014 for the five major funds is \$837.5 million, which is \$5.3 million less than the 2014 Modified Budget. This projected variance is primarily being driven by vacancies and attrition savings in connection with the recent Voluntary Separation Incentive offered, partially offset by costs associated with the NIFA approved labor settlements with the County's three police unions, COBA and the CSEA as well as higher projected overtime and termination compensation for the Police Department.

Headcount

The full-time headcount for the major funds as of November 30, 2014 was 7,252 positions, which is flat with year-end 2013 levels. The overall headcount reductions represent a decrease of approximately 21% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through November 30, 2014, the Police Department incurred approximately \$62.3 million in overtime expense. OMB is projecting that the Police Department will end 2014 with \$67.0 million in overtime expense. Through November 30, 2014, the Sheriff/Correctional Center incurred approximately \$12.4 million in overtime expense.

Fringe Benefits

The 2014 Modified Budget for Employee Benefits including Workers' Compensation provided for the five major funds is \$503.8 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 \$493.2 million, a \$10.6 million savings from the 2014 Modified Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases (Approximately 2.2% vs. budgeted 3.7%) vacancies through November and lower indemnity payments in Workers' Compensation partially offset by higher projected FICA costs mainly attributable to the above mentioned labor settlement costs. See the selected Fringe Benefits (AB) schedules immediately following the departmental tables for more details regarding current projections on some of the more significant fringe benefit items.



Contractual Services

OMB projects Contractual Services to be \$237.0 million, a \$1.0 million deficit when compared with the 2014 Modified Budget amount of \$236.0 million. The deficit is primarily attributed to the cost associated with the implementation of the Speed Camera Initiative, higher costs related to the Transdev Services Inc. (formerly Veolia Bus Transportation Service) contract after the approval of their 2014 Budget by the Transit Committee, and higher outside counsel rates. These unfavorable items are partially offset by lower projected contractual costs in the Assessment department mainly due to the recent passage of the disputed assessment fund legislation.

Interest & Principal

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

Other Expenses

OMB projects Other Expenses to be \$241.7 million, a \$9.5 million surplus when compared with the 2014 Modified Budget amount of \$251.2 million. The surplus is primarily attributable to lower than budgeted exposure on Interest Rate Swaps associated with NIFA debt and lower than budgeted bond issuance costs resulting from lower borrowing amounts.

Early Intervention/Special Education

OMB projects Early Intervention/Special Education Expenses to be \$130.6 million, an \$8.5 million surplus when compared with the 2014 Modified Budget amount of \$139.1 million. The surplus is primarily attributable to lower projected Pre-School expenses.

Recipient Grants

OMB projects Recipient Grants to be \$58.9 million, a \$4.3 million surplus when compared with the 2014 Modified Budget amount of \$63.2 million. The surplus is primarily attributable to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption Programs.

Purchased Services

OMB projects Purchased Services to be \$66.1 million, a \$4.8 million deficit when compared with the 2014 Modified Budget amount of \$61.2 million. The deficit is primarily attributable to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification as well as an increase in Day Care service rates.



Emergency Vendor Payments

OMB projects Emergency Vendor Payments to be \$49.8 million, a \$6.7 million surplus when compared with the 2014 Modified Budget amount of \$56.4 million. The surplus is projected primarily due to lower client related expenses under the Temporary Assistance for Needy Families, Safety Net, Juvenile Delinquency and Persons in Need of Supervision (PINS) programs.

Medicaid

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

REVENUE RESULTS

Fines & Forfeits

OMB projects Fines & Forfeits to be \$9.4 million higher than the \$67.9 million in the 2014 Modified Budget, primarily due to the installation of speed cameras in school zones which began in September, but offset by Alarm Permits and Fines and other TPVA fines.

Rents & Recoveries

OMB projects Rents & Recoveries to be \$27.1 million higher than the \$22.4 million in the 2014 Modified Budget, primarily due to the anticipated recovery of unused prior year appropriations of Pre-School Education expenses as well as the anticipated recovery of unused prior year appropriations of Foster Care expenses in connection with the Persons in Need of Supervision (PINS) and Juvenile Delinquency programs.

Department Revenues

OMB projects Department Revenues to be \$8.1 million lower than the \$165.8 million in the 2014 Modified Budget primarily due to a lower number of documents processed in connection with Mortgage Recording fees, delays in the Tax Map Fee Verification, Online Procurement Registration and Franchise contract for Tow Truck Services Initiatives, and lower attendance at county parks.



Capital Resources for Debt

OMB projects Capital Resources for Debt to be \$4.2 million lower than the \$7.2 million in the 2014 Modified Budget. The shortfall is attributable to delayed borrowings at lower than planned borrowing amounts and lower interest rates.

Debt Service Chargeback Revenue

Debt Service Chargeback Revenue for 2014 is projected to be \$17.9 million lower than the \$325.1 in the 2014 Modified Budget. The shortfall is attributable to delayed borrowings at lower than planned borrowing amounts and lower interest rates.

Federal Aid

OMB projects Federal Aid to be \$11.8 million lower than the \$147.1 million in the 2014 Modified Budget, primarily due to lower than anticipated reimbursements because of lower than projected expenses in the Department of Social Services, lower reimbursements at the County's Correctional facility in connection with inpatient medical costs and a lower Federal inmate population. These unfavorable items are projected to be offset by an increase in NYS Child Care subsidy funding.

State Aid

OMB projects State Aid to be \$20.0 million lower than the \$220.6 million in the 2014 Modified Budget, primarily due to lower than anticipated expenses eligible for reimbursement as well as a NYS prior period Pre-School reimbursement adjustment in the Health Department and lower caseloads in the Safety Net, Institutional & Foster Care and Subsidized Adoption programs.

Sales Tax

OMB projects Sales Tax to be \$67.7 million lower than the \$1.165 billion in the 2014 Modified Budget, primarily due to extreme weather conditions impacting collections during the first quarter as well as the continuing decline in economic activity impacting sales tax collections overall.

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Expense Variance Explanations - 2014 Modified Budget

OBJECT AND NAME	2014 Modified Budget	November Projections	Variance	Explanation
AA - SALARIES, WAGES & FEES	842,894,228	837,546,247	5,347,981	A surplus is projected primarily due to unfilled vacancies and attrition savings associated with the recent Voluntary Separation Incentive partially offset by costs associated with approved labor agreements with the County's three police unions, CSEA and COBA as well as higher projected overtime and termination costs in the Police Department.
AB - FRINGE BENEFITS	475,749,972	466,682,589	9,067,383	A surplus is projected primarily due to lower than budgeted Health Insurance premiums than assumed in the budget (Appx 2.2% vs budgeted 3.7%), vacancies and lower projected unemployment insurance costs, partially offset by an increase in FICA taxes resulting from the labor settlement.
AC - WORKERS COMPENSATION	28,022,281	26,522,281	1,500,000	A surplus is projected due to lower than anticipated indemnity payments and assessments.
BB - EQUIPMENT	2,023,495	1,837,466	186,029	
DD - GENERAL EXPENSES	35,664,079	33,701,309	1,962,770	
DE - CONTRACTUAL SERVICES	236,041,509	236,997,256	(955,747)	A deficit is projected primarily due to costs associated with the implementation of the Speed Camera initiative, higher costs associated with the Transdev Services Inc. (formerly Veolia Bus Transportation Services) Contract and higher outside counsel costs. These unfavorable items are partially offset by lower projected contractual costs in connection with the Commercial Property Tax Settlement Program in Assessment due to the recent passage of the Disputed Assessment Fund Legislation and lower projected costs associated with contracts in the Police Department.
DF - UTILITY COSTS	39,292,757	38,483,874	808,883	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	98,451,669	88,646,072	9,805,597	A surplus is projected due to delayed and reduced borrowings and lower interest rates.
GA - LOCAL GOVT ASST PROGRAM	69,572,689	65,592,782	3,979,907	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be lower than the Adopted Budget, this expense is also expected to be proportionately less than budget.
GG - PRINCIPAL	69,234,999	62,690,000	6,544,999	A surplus is projected due to delayed and reduced borrowings.
HC - NHC ASSN EXP	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	316,589,582	307,227,255	9,362,327	A surplus is projected primarily due to delayed and reduced borrowings and lower interest rates. This amount is offset by a projected shortfall in Debt Service Chargeback Revenue.
HF - INTER DEPARTMENTAL CHARGES	92,378,008	92,378,008	0	
HH - INTERFUND CHARGES	20,316,649	20,306,649	10,000	
LH - TRANS TO PDH SUITS & DAMAGES	11,250,000	11,250,000	0	
MM - MASS TRANSPORTATION	42,876,044	42,876,044	0	
NA - NCIFA EXPENDITURES	1,960,000	1,960,000	0	
OO - OTHER EXPENSE	251,238,211	241,714,885	9,523,326	A surplus is projected primarily due to lower than budgeted exposure on NIFA Interest Rate Swaps and lower bond issuance costs as a result of lower than budgeted borrowings.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	130,600,000	8,500,000	A surplus is projected primarily due to a lower than anticipated number of caseloads.
SS - RECIPIENT GRANTS	63,190,000	58,850,000	4,340,000	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF) and Subsidized Adoption programs.
TT - PURCHASED SERVICES	61,247,021	66,050,000	(4,802,979)	A shortfall is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification as well as an increase in Day Care rates.
WW - EMERGENCY VENDOR PAYMENTS	56,420,000	49,750,000	6,670,000	A surplus is projected primarily due to a lower than anticipated number of caseloads under the TANF, Safety Net, Institutional and foster care and Juvenile Delinquency programs.
XX - MEDICAID	253,257,500	248,712,000	4,545,500	A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.
	3,224,770,693	3,148,374,717	76,395,976	

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Revenue Variance Explanations - 2014 Modified Budget

OBJECT AND NAME	2014 Modified Budget	November Projections	Variance	Explanations
AA - FUND BALANCE	16,200,000	6,200,000	(10,000,000)	
BA - INT PENALTY ON TAX	29,100,000	29,100,000	0	
BC - PERMITS & LICENSES	13,483,587	14,792,992	1,309,405	
BD - FINES & FORFEITS	67,901,789	77,265,699	9,363,910	A surplus is projected primarily due to the implementation of the Speed Camera initiative partially offset by lower projected alarm permit fines and other fines in TPVA.
BE - INVEST INCOME	2,118,700	1,858,950	(259,750)	
BF - RENTS & RECOVERIES	22,368,636	49,512,273	27,143,637	A surplus is projected primarily due to the recovery of prior year appropriations of unused Pre-School Education and unused Foster Care expenses in connection with the People in Need of Supervision (PINS), Juvenile Delinquency and Preschool and Early Intervention programs.
BG - REVENUE OFFSET TO EXPENSE	11,198,740	11,305,683	106,943	
BH - DEPT REVENUES	165,798,625	157,661,378	(8,137,247)	A shortfall is projected primarily due to a lower number of documents processed in connection with Mortgage Recording Fees, delays in the Tax Map fee verification, online registration and franchise for tow truck services initiatives. Lower attendance and usage of parks facilities also contributed to this variance.
BI - CAP BACKCHARGES	100,000	0	(100,000)	Budgeted Chargebacks are being paid directly from the Capital Fund.
BJ - INTERDEPT REVENUES	92,378,008	92,378,008	0	
BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,968,817	544,728	
BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	2,984,100	(4,201,500)	A deficit is projected due to delayed and reduced borrowings and lower interest rates.
BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	307,227,255	(17,870,222)	The projected shortfall reflects lower and delayed borrowing amounts and lower interest rates. This amount is offset by a surplus in Debt Service Chargeback Expense.
BW - INTERFUND CHARGES REVENUE	77,487,910	72,842,381	(4,645,529)	A shortfall is projected due to less than anticipated chargebacks to the Sewer and Storm Water fund.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,094,939	135,344,364	(11,750,575)	A shortfall is projected primarily due to lower TANF program caseloads in Social Services; the termination by NYS of a program which reimbursed Inpatient Medical Costs for Inmates at the Correctional Center and a lower than anticipated Federal Inmate population. These unfavorable items will be offset by a projected increase in NYS child care subsidy funding as part of the 2014-2015 NYS budget.
IF - INTERFUND TRANSFERS	11,250,000	11,250,000	0	
SA - STATE AID REIMBURSEMENT OF EXPENSES	220,569,773	200,536,881	(20,032,892)	A shortfall is projected primarily due to lower reimbursable expenditures in relation to caseloads in the Health department, lower reimbursements in Social Services in connection with lower caseloads in the Institutional & Foster Care and Subsidized Adoption programs and the elimination of funding in connection with Title IV-D, which reimbursed the Sheriff's Department for personnel engaged in enforcing child support mandates. These unfavorable items are partially offset by higher projected State Transportation Operating Assistance (STOA) funding in connection with County Bus services.
TA - SALES TAX COUNTYWIDE	1,072,930,055	1,010,664,768	(62,265,287)	Lower sales tax collections are projected due in large part to unfavorable economic conditions impacting sales tax returns and extreme weather conditions experienced during the first quarter.
TB - SALES TAX PART COUNTY	92,933,278	87,546,389	(5,386,889)	
TL - PROPERTY TAX	807,049,409	807,685,126	635,717	
TO - OTB 5% TAX	2,999,078	2,842,868	(156,210)	
TX - SPECIAL TAXES	30,101,000	29,301,000	(800,000)	
	3,224,770,693	3,118,268,932	(106,501,761)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	842,894,228	750,133,859	837,546,247	5,347,981
	AB - FRINGE BENEFITS	475,749,972	421,278,519	466,682,589	9,067,383
	AC - WORKERS COMPENSATION	28,022,281	20,458,208	26,522,281	1,500,000
	BB - EQUIPMENT	2,023,495	1,123,956	1,837,466	186,029
	DD - GENERAL EXPENSES	35,664,079	29,082,493	33,701,309	1,962,770
	DE - CONTRACTUAL SERVICES	236,041,509	206,057,860	236,997,256	(955,747)
	DF - UTILITY COSTS	39,292,757	35,452,425	38,483,874	808,883
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	98,451,669	87,278,137	88,646,072	9,805,597
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	32,532,332	65,592,782	3,979,907
	GG - PRINCIPAL	69,234,999	58,055,308	62,690,000	6,544,999
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HH - INTERFUND CHARGES	20,316,649	14,344,353	20,306,649	10,000
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	11,250,000	11,250,000	11,250,000	0
	MM - MASS TRANSPORTATION	42,876,044	35,356,031	42,876,044	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	251,238,211	31,056,391	241,714,885	9,523,326
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	115,689,900	130,600,000	8,500,000
	SS - RECIPIENT GRANTS	63,190,000	53,376,639	58,850,000	4,340,000
	TT - PURCHASED SERVICES	61,247,021	60,055,000	66,050,000	(4,802,979)
	WW - EMERGENCY VENDOR PAYMENTS	56,420,000	34,980,297	49,750,000	6,670,000
	XX - MEDICAID	253,257,500	225,746,673	248,712,000	4,545,500
Expenses excluding Interdepartmental Transfers		2,815,803,103	2,238,291,731	2,748,769,454	67,033,649
Interdepartmental Transfers		408,967,590	57,704,851	399,605,263	9,362,327
Total Expenses Including Interdepartmental Transfers		3,224,770,693	2,295,996,582	3,148,374,717	76,395,976
REV	AA - FUND BALANCE	16,200,000	126,545,435	6,200,000	(10,000,000)
	BA - INT PENALTY ON TAX	29,100,000	27,906,031	29,100,000	0
	BC - PERMITS & LICENSES	13,483,587	13,738,882	14,792,992	1,309,405
	BD - FINES & FORFEITS	67,901,789	68,123,139	77,265,699	9,363,910
	BE - INVEST INCOME	2,118,700	1,380,680	1,858,950	(259,750)
	BF - RENTS & RECOVERIES	22,368,636	30,007,557	49,512,273	27,143,637
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	3,379,718	11,305,683	106,943
	BH - DEPT REVENUES	165,798,625	116,371,745	157,661,378	(8,137,247)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,968,817	9,968,817	544,728
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	2,695,829	2,984,100	(4,201,500)
	BW - INTERFUND CHARGES REVENUE	77,487,910	20,677,208	72,842,381	(4,645,529)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	147,094,939	70,508,282	135,344,364	(11,750,575)
	IF - INTERFUND TRANSFERS	11,250,000	11,250,000	11,250,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	220,569,773	130,612,980	200,536,881	(20,032,892)
	TA - SALES TAX COUNTYWIDE	1,072,930,055	646,109,838	1,010,664,768	(62,265,287)
	TB - SALES TAX PART COUNTY	92,933,278	67,078,605	87,546,389	(5,386,889)
	TL - PROPERTY TAX	807,049,409	807,685,126	807,685,126	635,717
	TO - OTB 5% TAX	2,999,078	2,294,178	2,842,868	(156,210)
	TX - SPECIAL TAXES	30,101,000	22,569,728	29,301,000	(800,000)
Revenues Excluding Interdepartmental Transfers		2,807,295,208	2,178,903,777	2,718,663,669	(88,631,539)
Interdepartmental Transfers		417,475,485	57,715,836	399,605,263	(17,870,222)
Total Revenues Including Interdepartmental Transfers		3,224,770,693	2,236,619,613	3,118,268,932	(106,501,761)
Projected Surplus / (Deficit)		0	0	(30,105,785)	0

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GENERAL FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	371,092,533	325,213,185	360,108,878	10,983,655
	AB - FRINGE BENEFITS	229,600,136	194,457,715	222,711,671	6,888,465
	AC - WORKERS COMPENSATION	17,250,236	11,363,517	15,750,236	1,500,000
	BB - EQUIPMENT	1,469,377	913,816	1,341,140	128,237
	DD - GENERAL EXPENSES	26,129,746	21,381,682	24,929,692	1,200,054
	DE - CONTRACTUAL SERVICES	220,655,109	193,476,833	223,055,810	(2,400,701)
	DF - UTILITY COSTS	35,305,993	31,835,938	34,497,110	808,883
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	32,532,332	65,592,782	3,979,907
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	299,691,230	0	290,105,919	9,585,311
	HF - INTER DEPARTMENTAL CHARGES	44,356,536	25,429,991	44,356,536	0
	HH - INTERFUND CHARGES	20,316,649	14,344,353	20,306,649	10,000
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	11,250,000	11,250,000	11,250,000	0
	MM - MASS TRANSPORTATION	42,876,044	35,356,031	42,876,044	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	49,411,085	29,882,354	49,559,845	(148,760)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	115,689,900	130,600,000	8,500,000
	SS - RECIPIENT GRANTS	63,190,000	53,376,639	58,850,000	4,340,000
	TT - PURCHASED SERVICES	61,247,021	60,055,000	66,050,000	(4,802,979)
	WW - EMERGENCY VENDOR PAYMENTS	56,420,000	34,980,297	49,750,000	6,670,000
	XX - MEDICAID	253,257,500	225,746,673	248,712,000	4,545,500
EXP Total		2,032,151,884	1,432,269,607	1,980,364,312	51,787,572
REV	AA - FUND BALANCE	10,000,000	99,076,664	0	(10,000,000)
	BA - INT PENALTY ON TAX	29,100,000	27,906,031	29,100,000	0
	BC - PERMITS & LICENSES	9,755,087	9,413,922	10,064,492	309,405
	BD - FINES & FORFEITS	65,151,789	66,830,654	75,815,699	10,663,910
	BE - INVEST INCOME	1,830,000	1,327,004	1,830,000	0
	BF - RENTS & RECOVERIES	22,302,496	29,669,783	49,151,453	26,848,957
	BG - REVENUE OFFSET TO EXPENSE	11,198,740	3,379,718	11,305,683	106,943
	BH - DEPT REVENUES	128,857,525	93,555,783	122,213,278	(6,644,247)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	81,949,529	54,068,534	81,949,529	0
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,968,817	9,968,817	544,728
	BW - INTERFUND CHARGES REVENUE	46,207,674	20,646,668	45,257,674	(950,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	140,867,031	65,374,243	129,488,214	(11,378,817)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	219,835,773	130,179,118	199,778,641	(20,057,132)
	TA - SALES TAX COUNTYWIDE	1,072,930,055	646,109,838	1,010,664,768	(62,265,287)
	TB - SALES TAX PART COUNTY	92,933,278	67,078,605	87,546,389	(5,386,889)
	TL - PROPERTY TAX	80,509,740	82,418,227	82,418,227	1,908,487
	TO - OTB 5% TAX	2,999,078	2,294,178	2,842,868	(156,210)
	TX - SPECIAL TAXES	6,200,000	4,402,002	6,200,000	0
REV Total		2,032,151,884	1,413,699,790	1,955,595,732	(76,556,152)
Projected Surplus / (Deficit)				(24,768,580)	

FISCAL 2014 MONTHLY FINANCIAL REPORT



DEBT SERVICE FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	FF - INTEREST	98,451,669	87,278,137	88,646,072	9,805,597
	GG - PRINCIPAL	69,234,999	58,055,308	62,690,000	6,544,999
	OO - OTHER EXPENSE	200,658,626	424,832	190,986,540	9,672,086
EXP Total		368,345,294	145,758,276	342,322,612	26,022,682
REV	BE - INVEST INCOME	0	26,292	0	0
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	7,185,600	2,695,829	2,984,100	(4,201,500)
	BV - DEBT SERVICE CHARGEBACK REVENUE	325,097,477	0	307,227,255	(17,870,222)
	BW - INTERFUND CHARGES REVENUE	30,898,909	0	27,319,707	(3,579,202)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	4,791,549	4,791,550	(371,758)
REV Total		368,345,294	7,513,670	342,322,612	(26,022,682)

FISCAL 2014 MONTHLY FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,566,409	9,074,898	10,344,279	222,130
	AB - FRINGE BENEFITS	5,041,677	4,403,617	4,759,161	282,516
	BB - EQUIPMENT	29,000	7,795	26,620	2,380
	DD - GENERAL EXPENSES	357,300	197,953	291,940	65,360
	DE - CONTRACTUAL SERVICES	5,116,500	4,860,554	4,911,786	204,714
	HD - DEBT SERVICE CHARGEBACKS	295,935	0	290,078	5,857
	HF - INTER DEPARTMENTAL CHARGES	2,158,663	1,002,063	2,158,663	0
EXP Total		23,565,484	19,546,880	22,782,527	782,957
REV	BE - INVEST INCOME	0	250	250	250
	BF - RENTS & RECOVERIES	0	820	820	820
	BH - DEPT REVENUES	7,475,600	6,709,681	7,225,600	(250,000)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	169,240	169,240	24,240
	TL - PROPERTY TAX	15,944,884	15,891,089	15,891,089	(53,795)
REV Total		23,565,484	22,771,080	23,286,999	(278,485)

Projected Surplus / (Deficit)	0	504,472
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E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted Health Insurance premiums than assumed in the budget (Appx 2.2% vs budgeted 3.7%) as well as vacancies.

FISCAL 2014 MONTHLY FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	222,598,430	201,047,494	228,869,419	(6,270,989)
	AB - FRINGE BENEFITS	116,575,242	107,463,093	115,419,675	1,155,567
	AC - WORKERS COMPENSATION	6,941,232	6,102,915	6,941,232	0
	BB - EQUIPMENT	227,247	43,782	204,522	22,725
	DD - GENERAL EXPENSES	5,327,678	4,492,475	4,809,158	518,520
	DE - CONTRACTUAL SERVICES	790,500	381,392	686,450	104,050
	DF - UTILITY COSTS	1,354,564	1,032,211	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	2,239,666	0	2,126,788	112,878
	HF - INTER DEPARTMENTAL CHARGES	21,241,297	13,473,952	21,241,297	0
	OO - OTHER EXPENSE	918,500	691,309	918,500	0
EXP Total		378,214,356	334,728,624	382,571,605	(4,357,249)
REV	AA - FUND BALANCE	6,200,000	27,468,770	6,200,000	0
	BC - PERMITS & LICENSES	2,828,500	3,961,925	4,328,500	1,500,000
	BD - FINES & FORFEITS	2,750,000	1,292,485	1,450,000	(1,300,000)
	BE - INVEST INCOME	271,400	10,675	11,400	(260,000)
	BF - RENTS & RECOVERIES	0	153,753	160,000	160,000
	BH - DEPT REVENUES	3,883,000	1,931,396	2,640,000	(1,243,000)
	BJ - INTERDEPT REVENUES	554,189	142,487	554,189	0
	BW - INTERFUND CHARGES REVENUE	0	12,611	15,000	15,000
	TL - PROPERTY TAX	361,727,267	361,320,492	361,320,492	(406,775)
REV Total		378,214,356	396,294,595	376,679,581	(1,534,775)

Projected Surplus / (Deficit)	(5,892,024)
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E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an increase in overtime, termination pay, contractual salary increases and additional staffing partially offset by vacancies.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted Health Insurance premium than assumed in the budget (Appx 2.2% vs budgeted 3.7%) as well as vacancies.
	DD - GENERAL EXPENSES	A surplus is projected due to savings in various General Expenses.
	DE - CONTRACUAL SERVICES	A surplus is projected due to savings in various contracts.
	OO - OTHER EXPENSE	The contingency reserve is being used to fund higher than budgeted overtime expense.
REV	BC - PERMITS & LICENSES	A surplus is projected due to an increase in the number of alarm permits issued.
	BD - FINES & FORFEITS	A shortfall is projected due to lower alarm permit fines.
	BE - INVEST INCOME	A shortfall is projected due to lower investment earnings rate than was budgeted.
	BF - RENTS & RECOVERIES	A surplus is projected due to cancellation of prior years' encumbrances.
	BH - DEPT REVENUES	A shortfall is projected due to a delay in the Tow Truck Franchise contract.

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POLICE HEADQUARTER FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	238,636,856	214,798,281	238,223,671	413,185
	AB - FRINGE BENEFITS	124,532,917	114,954,094	123,792,082	740,835
	AC - WORKERS COMPENSATION	3,830,813	2,991,775	3,830,813	0
	BB - EQUIPMENT	297,871	158,563	265,184	32,687
	DD - GENERAL EXPENSES	3,849,355	3,010,383	3,670,519	178,836
	DE - CONTRACTUAL SERVICES	9,479,400	7,339,082	8,343,210	1,136,190
	DF - UTILITY COSTS	2,632,200	2,584,276	2,632,200	0
	HD - DEBT SERVICE CHARGEBACKS	14,362,751	0	14,704,470	(341,719)
	HF - INTER DEPARTMENTAL CHARGES	24,621,512	17,798,845	24,621,512	0
	OO - OTHER EXPENSE	250,000	57,895	250,000	0
EXP Total		422,493,675	363,693,195	420,333,661	2,160,014
REV	AA - FUND BALANCE	0	0	0	0
	BC - PERMITS & LICENSES	900,000	363,035	400,000	(500,000)
	BE - INVEST INCOME	17,300	16,459	17,300	0
	BF - RENTS & RECOVERIES	66,140	183,200	200,000	133,860
	BH - DEPT REVENUES	25,582,500	14,174,884	25,582,500	0
	BJ - INTERDEPT REVENUES	9,874,290	3,504,814	9,874,290	0
	BW - INTERFUND CHARGES REVENUE	381,327	17,929	250,000	(131,327)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,064,600	342,490	1,064,600	0
	IF - INTERFUND TRANSFERS	11,250,000	11,250,000	11,250,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	264,621	589,000	0
	TL - PROPERTY TAX	348,867,518	348,055,318	348,055,318	(812,200)
	TX - SPECIAL TAXES	23,901,000	18,167,726	23,101,000	(800,000)
REV Total		422,493,675	396,340,477	420,384,008	(2,109,667)

Projected Surplus / (Deficit)

50,347

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies offset by increase in overtime, contractual salary increases and termination pay.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted Health Insurance premium than assumed in the budget (Appx 2.2% vs budgeted 3.7%) as well as vacancies.
	DD - GENERAL EXPENSES	A surplus is projected due to savings in various General Expenses.
	DE - CONTRACUAL SERVICES	A surplus is projected due to savings in various contracts.
REV	BC - PERMITS & LICENSES	A shortfall is projected due to a decrease in the number of pistol permits issued.
	BF - RENTS & RECOVERIES	A surplus is projected due to cancellation of prior years' encumbrances.
	BH - DEPT REVENUES	A shortfall is projected due to a decrease in ambulance fees.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	A shortfall is projected due to lower than budgeted grant fund reimbursements.
	TX - SPECIAL TAXES	A shortfall is projected due to lower than budgeted motor vehicle registration fees.

FISCAL 2014 MONTHLY FINANCIAL REPORT



SEWER & STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,874,761	18,082,103	19,813,588	61,173
	AB - FRINGE BENEFITS	12,465,958	11,085,356	12,081,540	384,418
	BB - EQUIPMENT	360,855	4,267	360,855	0
	DD - GENERAL EXPENSES	16,983,507	10,422,885	16,983,507	0
	DE - CONTRACTUAL SERVICES	28,539,600	27,911,299	28,539,600	0
	DF - UTILITY COSTS	11,000,000	7,133,097	11,000,000	0
	FF - INTEREST	7,479,116	0	7,479,116	0
	GG - PRINCIPAL	13,803,000	0	13,803,000	0
	HH - INTERFUND CHARGES	39,697,768	6,762,920	35,157,675	4,540,093
	OO - OTHER EXPENSE	27,462,077	250,000	538,500	26,923,577
EXP Total		177,666,642	81,651,927	145,757,381	31,909,261
REV	AA - FUND BALANCE	56,720,839	45,926,158	19,117,820	(37,603,019)
	BC - PERMITS & LICENSES	810,000	853,607	810,000	0
	BE - INVEST INCOME	220,000	66,444	220,000	0
	BF - RENTS & RECOVERIES	2,071,000	10,015,813	10,015,813	7,944,813
	BG - REVENUE OFFSET TO EXPENSE	180,000	0	180,000	0
	BH - DEPT REVENUES	14,114,000	1,672,035	2,054,000	(12,060,000)
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	300,000	0	2,400,000	2,100,000
	BR - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFUND TRANSFERS	100,999,409	48,862,088	108,708,354	7,708,945
REV Total		177,666,642	107,396,146	145,757,381	(31,909,261)

FISCAL 2014 MONTHLY FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

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

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,217,456	1,977,292	2,169,763	47,693
	DD - GENERAL EXPENSES	33,033	25,451	29,730	3,303
	DE - CONTRACTUAL SERVICES	44,500	42,250	44,500	0
EXP Total		2,294,989	2,044,993	2,243,993	50,996
REV	BF - RENTS & RECOVERIES	0	565,861	565,861	565,861
REV Total		0	565,861	565,861	565,861

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected as a result of cancelling prior year encumbrances.

FISCAL 2014 MONTHLY FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,414,467	8,487,006	9,200,873	213,594
	BB - EQUIPMENT	5,000	0	0	5,000
	DD - GENERAL EXPENSES	303,900	276,625	276,625	27,275
	DE - CONTRACTUAL SERVICES	3,539,000	58,721	58,721	3,480,279
EXP Total		13,262,367	8,822,353	9,536,219	3,726,148
REV	BH - DEPT REVENUES	1,615,000	73,153	95,000	(1,520,000)
REV Total		1,615,000	73,153	95,000	(1,520,000)

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

FISCAL 2014 MONTHLY FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,120,570	6,873,365	7,584,893	535,677
	BB - EQUIPMENT	15,000	764	13,500	1,500
	DD - GENERAL EXPENSES	694,100	529,778	659,940	34,160
	DE - CONTRACTUAL SERVICES	5,700,000	4,727,170	5,130,000	570,000
EXP Total		14,529,670	12,131,077	13,388,333	1,141,337
REV	BD - FINES & FORFEITS	592,500	249,171	272,500	(320,000)
	BF - RENTS & RECOVERIES	1,915,000	492,008	575,029	(1,339,971)
	BH - DEPT REVENUES	125,000	148,267	162,500	37,500
	BJ - INTERDEPT REVENUES	712,527	0	712,527	0
	BW - INTERFUND CHARGES REVENUE	55,000	0	55,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	(33,772)	220,000	(80,000)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	75,000	0	0	(75,000)
REV Total		3,775,027	855,674	1,997,556	(1,777,471)

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	A deficit is projected as a result of fewer forfeited property seizures.
	BF - RENTS & RECOVERIES	A deficit is projected as a result of less than anticipated Cash Recovery and Settlement Reimbursements.

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BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
	AA - SALARIES, WAGES & FEES	5,009,430	2,270,807	4,215,076	794,354
	AB - FRINGE BENEFITS	27,558,580	8,683,284	24,626,054	2,932,526
	AC - WORKERS COMPENSATION	9,114,275	4,946,473	7,614,275	1,500,000
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	117,105	71,851	74,705	42,400
	DE - CONTRACTUAL SERVICES	2,916,766	1,994,452	2,916,766	0
	GA - LOCAL GOVT ASST PROGRAM	69,572,689	32,532,332	65,592,782	3,979,907
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	299,691,230	0	290,105,919	9,585,311
	HF - INTER DEPARTMENTAL CHARGES	5,149,385	3,290,901	5,149,385	0
	HH - INTERFUND CHARGES	20,306,649	14,344,353	20,306,649	0
	JA - CONTINGENCIES RESERVE	0	(3,016,649)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	11,250,000	11,250,000	11,250,000	0
	NA - NCIFA EXPENDITURES	1,960,000	0	1,960,000	0
	OO - OTHER EXPENSE	25,772,168	16,903,155	25,920,928	(148,760)
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	491,423,277	106,270,958	472,737,539	18,685,738
	30 - AA - SALARIES, WAGES & FEES	(1,818,070)	0	0	(1,818,070)
	30 - FISCAL ANALYSIS Total	(1,818,070)	0	0	(1,818,070)
EXP Total		489,605,207	106,270,958	472,737,539	16,867,668
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - FUND BALANCE	10,000,000	99,076,664	0	(10,000,000)
	BD - FINES & FORFEITS	1,190,000	1,118,206	1,190,000	0
	BF - RENTS & RECOVERIES	5,730,301	1,908,643	4,835,605	(894,696)
	BG - REVENUE OFFSET TO EXPENSE	10,898,740	3,053,350	10,898,740	0
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	55,936,740	47,388,612	55,936,740	0
	BO - PAYMENT IN LIEU OF TAXES	9,424,089	9,968,817	9,968,817	544,728
	BW - INTERFUND CHARGES REVENUE	38,676,274	18,692,134	37,676,274	(1,000,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	92,400	16,074	92,400	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	769,700	652,717	769,700	0
	TA - SALES TAX COUNTYWIDE	1,072,930,055	646,109,838	1,010,664,768	(62,265,287)
	TB - SALES TAX PART COUNTY	92,933,278	67,078,605	87,546,389	(5,386,889)
	TL - PROPERTY TAX	80,509,740	82,418,227	82,418,227	1,908,487
	TO - OTB 5% TAX	2,999,078	2,294,178	2,842,868	(156,210)
REV Total		1,382,710,395	980,396,064	1,305,460,528	(77,249,867)

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

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CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,687,265	1,529,664	1,679,266	7,999
	BB - EQUIPMENT	2,400	746	2,160	240
	DD - GENERAL EXPENSES	15,400	12,549	14,310	1,090
EXP Total		1,705,065	1,542,959	1,695,736	9,329
REV	BC - PERMITS & LICENSES	3,565,000	3,566,765	3,768,760	203,760
	BD - FINES & FORFEITS	600,000	274,750	300,200	(299,800)
	BH - DEPT REVENUES	200	199	200	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,000	47,686	71,663	26,663
REV Total		4,210,200	3,889,400	4,140,823	(69,377)

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

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CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,148,209	98,012,478	112,391,027	4,757,182
	AC - WORKERS COMPENSATION	5,907,268	5,128,001	5,907,268	0
	BB - EQUIPMENT	124,000	22,514	115,692	8,308
	DD - GENERAL EXPENSES	3,257,630	2,713,235	3,221,162	36,468
	DE - CONTRACTUAL SERVICES	16,280,989	9,449,130	15,960,767	320,222
	DF - UTILITY COSTS	3,373,883	411,784	2,315,000	1,058,883
EXP Total		146,091,979	115,737,141	139,910,916	6,181,063
REV	BD - FINES & FORFEITS	13,000	10,990	13,000	0
	BF - RENTS & RECOVERIES	0	37,825	37,825	37,825
	BG - REVENUE OFFSET TO EXPENSE	300,000	225,000	300,000	0
	BH - DEPT REVENUES	2,670,000	1,971,964	2,670,000	0
	BJ - INTERDEPT REVENUES	150,000	46,402	150,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	10,711,625	3,364,895	4,637,891	(6,073,734)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	250,000	(33,499)	(33,499)	(283,499)
REV Total		14,094,625	5,623,576	7,775,217	(6,319,408)

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

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CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	1,417,616	1,561,116	172,013
	DD - GENERAL EXPENSES	80,000	51,317	65,000	15,000
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	0
EXP Total		2,038,129	1,693,932	1,851,116	187,013
REV	BF - RENTS & RECOVERIES	0	5,951	5,951	5,951
REV Total		0	5,951	5,951	5,951

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CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,311,072	1,861,928	2,108,866	202,206
	BB - EQUIPMENT	1,000	0	0	1,000
	DD - GENERAL EXPENSES	1,602,100	1,268,700	1,494,937	107,163
EXP Total		3,914,172	3,130,629	3,603,803	310,369
REV	BJ - INTERDEPT REVENUES	1,273,937	158,178	1,273,937	0
REV Total		1,273,937	158,178	1,273,937	0

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CL - COUNTY CLERK

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,169,609	4,666,976	5,148,841	20,768
	BB - EQUIPMENT	50,000	46,625	50,000	0
	DD - GENERAL EXPENSES	300,000	203,151	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	282,646	300,000	0
EXP Total		5,819,609	5,199,398	5,798,841	20,768
REV	BD - FINES & FORFEITS	100,000	41,363	50,000	(50,000)
	BF - RENTS & RECOVERIES	0	1,500	1,500	1,500
	BH - DEPT REVENUES	36,450,618	25,729,812	30,753,392	(5,697,226)
REV Total		36,550,618	25,772,675	30,804,892	(5,745,726)

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is projected due to a decrease in the amount of documents processed for Mortgage Recording Fees. This decrease is directly correlated with the current slowdown in the collection of mortgage origination fees. Another contributing factor is the delay in the implementation of the Online Registration Initiative.

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CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,426,629	5,517,146	5,877,312	549,317
	BB - EQUIPMENT	5,000	0	2,000	3,000
	DD - GENERAL EXPENSES	125,000	45,012	66,500	58,500
	DE - CONTRACTUAL SERVICES	623,500	133,200	623,500	0
EXP Total		7,180,129	5,695,358	6,569,312	610,817
REV	BF - RENTS & RECOVERIES	250,000	0	250,000	0
	BH - DEPT REVENUES	16,300	9,335	9,550	(6,750)
REV Total		266,300	9,335	259,550	(6,750)

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CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,568,725	4,074,176	4,446,087	122,638
	DD - GENERAL EXPENSES	287,400	230,596	272,160	15,240
	HH - INTERFUND CHARGES	10,000	0	0	10,000
EXP Total		4,866,125	4,304,772	4,718,247	147,878
REV	BF - RENTS & RECOVERIES	138,000	96,432	96,432	(41,568)
	BH - DEPT REVENUES	325,000	298,826	290,566	(34,434)
REV Total		463,000	395,258	386,998	(76,002)

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CT - COURTS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AB - FRINGE BENEFITS	1,545,938	1,212,080	1,515,099	30,839
EXP Total		1,545,938	1,212,080	1,515,099	30,839
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,507,290	769,451	1,414,523	(92,767)
REV Total		1,507,290	769,451	1,414,523	(92,767)

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DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	30,130,886	28,192,675	30,141,142	(10,256)
	BB - EQUIPMENT	75,500	75,348	75,500	0
	DD - GENERAL EXPENSES	1,002,300	878,116	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,281,608	859,225	1,281,608	0
EXP Total		32,490,294	30,005,365	32,500,550	(10,256)
REV	BF - RENTS & RECOVERIES	0	174,425	174,425	174,425
	BH - DEPT REVENUES	12,000	11,631	12,000	0
	BJ - INTERDEPT REVENUES	372,327	0	372,327	0
	BW - INTERFUND CHARGES REVENUE	275,000	0	275,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,600	17,200	30,600	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,800	76,793	76,793	13,993
REV Total		752,727	280,049	941,145	188,418

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EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,687,194	11,759,730	14,092,003	595,191
	BB - EQUIPMENT	112,500	37,580	79,500	33,000
	DD - GENERAL EXPENSES	2,152,400	1,267,629	2,000,875	151,525
	DE - CONTRACTUAL SERVICES	725,082	405,473	725,082	0
EXP Total		17,677,176	13,470,411	16,897,460	779,716
REV	BF - RENTS & RECOVERIES	120,000	80,550	80,550	(39,450)
	BH - DEPT REVENUES	35,000	40,942	40,942	5,942
REV Total		155,000	121,492	121,492	(33,508)

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EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	827,773	796,631	696,741	131,032
	DD - GENERAL EXPENSES	15,500	4,735	8,685	6,815
EXP Total		843,273	801,366	705,426	137,847
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	778,663	(494,326)	738,663	(40,000)
REV Total		778,663	(494,326)	738,663	(40,000)

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FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AB - FRINGE BENEFITS	200,495,618	184,934,995	196,943,162	3,552,456
EXP Total		200,495,618	184,934,995	196,943,162	3,552,456
REV	BF - RENTS & RECOVERIES	0	29,029	29,029	29,029
REV Total		0	29,029	29,029	29,029

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs due to lower composite based premium increases (Approximately 2.2% vs. budgeted 3.7%).

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HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,274,046	12,824,625	13,901,496	372,550
	BB - EQUIPMENT	53,000	22,314	26,381	26,619
	DD - GENERAL EXPENSES	1,431,050	642,462	910,438	520,612
	DE - CONTRACTUAL SERVICES	402,330	243,897	374,430	27,900
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER DEPARTMENTAL CHARGES	5,965,837	3,417,976	5,965,837	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,100,000	115,689,900	130,600,000	8,500,000
EXP Total		166,226,263	137,841,174	156,778,582	9,447,681
REV	BC - PERMITS & LICENSES	5,480,087	5,298,836	5,585,732	105,645
	BD - FINES & FORFEITS	150,000	203,959	205,000	55,000
	BF - RENTS & RECOVERIES	1,470,000	1,119,819	11,343,628	9,873,628
	BH - DEPT REVENUES	1,313,700	1,846,533	2,425,512	1,111,812
	BW - INTERFUND CHARGES REVENUE	57,100	9,657	57,100	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	82,698,500	35,756,084	65,090,116	(17,608,384)
REV Total		91,169,387	44,234,889	84,707,088	(6,462,299)

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

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HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	865,800	739,442	816,805	48,995
	DD - GENERAL EXPENSES	2,000	2	100	1,900
	HF - INTER DEPARTMENTAL CHARGES	137,868	99,792	137,868	0
EXP Total		1,005,668	839,236	954,773	50,895
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	436,120	276,128	436,120	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	234,780	55,834	87,871	(146,909)
REV Total		670,900	331,962	523,991	(146,909)

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HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	548,518	489,944	538,785	9,733
	DD - GENERAL EXPENSES	5,450	3,700	5,275	175
	DE - CONTRACTUAL SERVICES	11,000	0	9,900	1,100
EXP Total		564,968	493,644	553,960	11,008

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HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,375,889	5,169,171	4,733,616	642,273
	DD - GENERAL EXPENSES	876,898	731,639	1,038,474	(161,576)
	DE - CONTRACTUAL SERVICES	25,897,144	25,344,572	25,474,593	422,551
	HF - INTER DEPARTMENTAL CHARGES	3,571,363	1,776,513	3,571,363	0
EXP Total		35,721,294	33,021,895	34,818,046	903,248
REV	BD - FINES & FORFEITS	40,000	16,897	18,248	(21,752)
	BF - RENTS & RECOVERIES	0	66,479	66,479	66,479
	BJ - INTERDEPT REVENUES	379,280	258,393	379,280	0
	BW - INTERFUND CHARGES REVENUE	0	112,500	150,000	150,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,577,029	3,131,339	5,577,029	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	10,314,824	3,382,583	9,500,000	(814,824)
REV Total		16,311,133	6,968,191	15,691,036	(620,097)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to year-end grant reimbursements not reflected in the current obligation.
	DD-GENERAL EXPENSES	A deficit is projected due to the increase in court remand cases.

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IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,142,898	6,465,019	7,040,767	102,131
	AB - FRINGE BENEFITS	0	(372,644)	(372,644)	372,644
	DD - GENERAL EXPENSES	347,750	198,850	270,846	76,904
	DE - CONTRACTUAL SERVICES	10,371,816	8,260,090	9,248,872	1,122,944
	DF - UTILITY COSTS	3,868,318	3,622,537	4,118,318	(250,000)
EXP Total		21,730,782	18,173,853	20,306,159	1,424,623
REV	BF - RENTS & RECOVERIES	0	46,647	46,648	46,648
	BH - DEPT REVENUES	40,000	379	500	(39,500)
	BI - CAP BACKCHARGES	100,000	0	0	(100,000)
	BJ - INTERDEPT REVENUES	4,956,265	656,917	4,956,265	0
	BW - INTERFUND CHARGES REVENUE	289,294	(10,344)	189,294	(100,000)
REV Total		5,385,559	693,599	5,192,707	(192,852)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to higher than budgeted back charges to Capital Projects.
REV	BI - CAP BACKCHARGES	Budgeted chargebacks are being paid directly from the Capital Fund.

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LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,008,334	4,842,526	5,502,704	505,630
	BB - EQUIPMENT	60,777	44,620	58,177	2,600
	DD - GENERAL EXPENSES	2,084,331	1,971,085	2,083,131	1,200
	DE - CONTRACTUAL SERVICES	944,700	815,000	940,000	4,700
EXP Total		9,098,142	7,673,231	8,584,012	514,130

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LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	315,000	285,324	318,940	(3,940)
	DD - GENERAL EXPENSES	5,700	2,500	5,380	320
	DE - CONTRACTUAL SERVICES	407,900	294,550	367,110	40,790
EXP Total		728,600	582,374	691,430	37,170

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MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	474,667	405,594	441,396	33,271
	DD - GENERAL EXPENSES	24,900	14,190	22,810	2,090
	DE - CONTRACTUAL SERVICES	31,000	16,493	27,900	3,100
EXP Total		530,567	436,276	492,106	38,461

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ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,687,325	5,935,004	6,554,360	132,965
	BB - EQUIPMENT	45,900	38,278	41,310	4,590
	DD - GENERAL EXPENSES	658,017	628,847	629,007	29,010
	DE - CONTRACTUAL SERVICES	99,664	58,664	95,564	4,100
EXP Total		7,490,906	6,660,793	7,320,241	170,665
REV	BH - DEPT REVENUES	25,000	22,466	26,986	1,986
REV Total		25,000	22,466	26,986	1,986

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MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
REV	BG - REVENUE OFFSET TO EXPENSE	0	(5,575)	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	(1,000)	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	(1)	0	0
REV Total		0	(6,576)	0	0

E/R	OBJECT AND NAME	EXPLANATION
		This Department was consolidated into the Office of Management & Budget. The current obligation reported on this schedule will be moved to the Budget Office by year end.

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PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	506,013	467,741	493,657	12,356
	DD - GENERAL EXPENSES	9,250	2,742	7,705	1,545
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
EXP Total		522,563	470,483	508,662	13,901
REV	BH - DEPT REVENUES	400,000	1,003,872	1,053,872	653,872
REV Total		400,000	1,003,872	1,053,872	653,872

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

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PB - PROBATION

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,751,515	14,431,027	16,040,825	710,690
	BB - EQUIPMENT	30,900	21,249	28,910	1,990
	DD - GENERAL EXPENSES	277,800	220,376	257,500	20,300
	DE - CONTRACTUAL SERVICES	653,325	432,639	603,325	50,000
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER DEPARTMENTAL CHARGES	1,535,544	722,820	1,535,544	0
EXP Total		19,249,584	15,828,111	18,466,604	782,980
REV	BF - RENTS & RECOVERIES	0	74,294	74,295	74,295
	BH - DEPT REVENUES	1,780,000	1,465,135	1,630,000	(150,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	135,023	139,105	123,105
	SA - STATE AID REIMBURSEMENT OF EXPENSES	4,857,877	3,085,865	4,857,877	0
REV Total		6,653,877	4,760,318	6,701,277	47,400

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	739,354	660,003	713,280	26,074
	DD - GENERAL EXPENSES	38,600	11,543	35,740	2,860
	DE - CONTRACTUAL SERVICES	12,500	0	11,250	1,250
EXP Total		790,454	671,546	760,270	30,184

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PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	18,809,646	18,267,454	19,908,559	(1,098,913)
	BB - EQUIPMENT	456,500	287,197	417,000	39,500
	DD - GENERAL EXPENSES	1,704,700	1,504,578	1,600,250	104,450
	DE - CONTRACTUAL SERVICES	6,130,500	5,641,638	5,801,500	329,000
EXP Total		27,101,346	25,700,868	27,727,309	(625,963)
REV	BF - RENTS & RECOVERIES	1,577,300	1,422,073	1,680,494	103,194
	BH - DEPT REVENUES	19,515,342	16,774,407	17,525,961	(1,989,381)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	42,302	42,302	42,302
	TX - SPECIAL TAXES	2,925,000	2,047,984	2,925,000	0
REV Total		24,017,642	20,286,766	22,173,757	(1,843,885)

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

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PR - SHARED SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	922,769	843,230	932,263	(9,494)
	DD - GENERAL EXPENSES	17,500	13,746	26,739	(9,239)
	DE - CONTRACTUAL SERVICES	1,700	1,495	1,700	0
EXP Total		941,969	858,471	960,702	(18,733)
REV	BF - RENTS & RECOVERIES	200,000	353,321	357,000	157,000
	BH - DEPT REVENUES	528,500	15,257	100,500	(428,000)
REV Total		728,500	368,578	457,500	(271,000)

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

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PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	32,374,363	29,943,925	30,239,141	2,135,222
	AC - WORKERS COMPENSATION	2,228,693	1,289,044	2,228,693	0
	BB - EQUIPMENT	93,000	17,700	93,000	0
	DD - GENERAL EXPENSES	6,980,800	6,599,760	6,980,800	0
	DE - CONTRACTUAL SERVICES	123,363,121	116,109,399	125,816,818	(2,453,697)
	DF - UTILITY COSTS	28,063,292	27,801,616	28,063,292	0
	HF - INTER DEPARTMENTAL CHARGES	9,650,361	9,081,458	9,650,361	0
	MM - MASS TRANSPORTATION	42,876,044	35,356,031	42,876,044	0
	OO - OTHER EXPENSE	13,638,917	10,963,715	13,638,917	0
EXP Total		259,268,591	237,162,648	259,587,066	(318,475)
REV	BC - PERMITS & LICENSES	710,000	548,321	710,000	0
	BD - FINES & FORFEITS	10,000	480	480	(9,520)
	BF - RENTS & RECOVERIES	8,991,895	8,544,673	13,036,585	4,044,690
	BG - REVENUE OFFSET TO EXPENSE	0	106,943	106,943	106,943
	BH - DEPT REVENUES	47,871,425	28,483,907	48,338,469	467,044
	BJ - INTERDEPT REVENUES	17,545,265	5,495,946	17,545,265	0
	BW - INTERFUND CHARGES REVENUE	6,855,006	1,842,721	6,855,006	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,132,840	12,441	6,145,281	12,441
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,449,000	47,246,082	63,679,000	1,230,000
REV Total		150,565,431	92,281,513	156,417,029	5,851,598

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RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
REV	BF - RENTS & RECOVERIES	0	(143,393)	0	0
REV Total		0	(143,393)	0	0

E/R	OBJECT AND NAME	EXPLANATION
		This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to Public Works by year end.

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RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	879,484	635,231	709,197	170,287
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	135,044	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	13,113	125,000	0
EXP Total		1,169,984	783,389	999,697	170,287

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SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	226,800	193,218	213,678	13,122
	DD - GENERAL EXPENSES	3,442	2,442	3,342	100
	DE - CONTRACTUAL SERVICES	12,500	10,567	11,250	1,250
EXP Total		242,742	206,227	228,270	14,472
REV	BH - DEPT REVENUES	15,000	32,328	32,328	17,328
REV Total		15,000	32,328	32,328	17,328

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

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SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,957,561	40,198,821	44,119,485	838,076
	BB - EQUIPMENT	309,000	283,450	309,000	0
	DD - GENERAL EXPENSES	883,150	688,989	833,150	50,000
	DE - CONTRACTUAL SERVICES	8,779,143	7,794,399	8,194,143	585,000
	HF - INTER DEPARTMENTAL CHARGES	18,345,178	7,040,531	18,345,178	0
	SS - RECIPIENT GRANTS	63,190,000	53,376,639	58,850,000	4,340,000
	TT - PURCHASED SERVICES	61,247,021	60,055,000	66,050,000	(4,802,979)
	WW - EMERGENCY VENDOR PAYMENTS	56,420,000	34,980,297	49,750,000	6,670,000
	XX - MEDICAID	253,257,500	225,746,673	248,712,000	4,545,500
EXP Total		507,388,553	430,164,799	495,162,956	12,225,597
REV	BF - RENTS & RECOVERIES	1,900,000	14,692,721	15,800,000	13,900,000
	BH - DEPT REVENUES	14,974,440	14,550,724	15,900,000	925,560
	BJ - INTERDEPT REVENUES	277,029	64,087	277,029	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	116,791,754	58,973,317	111,471,125	(5,320,629)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,538,103	39,131,621	54,189,396	(2,348,707)
REV Total		190,481,326	127,412,470	197,637,550	7,156,224

E/R	OBJECT AND NAME	EXPLANATION
EXP	SS - RECIPIENT GRANTS	A surplus is projected due to a lower number of caseloads under the Temporary Assistance for Needy Families (TANF), Subsidized Adoption programs and Foster Care.
	TT - PURCHASED SERVICES	A deficit is projected due to a less rapid decline in Day Care caseloads than originally anticipated, which is contingent upon caseload recertification coupled with an increase in the market rates.
	WW - EMERGENCY VENDOR PAYMENTS	A surplus is projected primarily due to a lower than anticipated number of caseloads under TANF, Safety Net, Institutional and foster care and Juvenile Delinquency programs.
	XX - MEDICAID	A surplus is projected due to the Medicaid Local Share Cap reduction that was enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.
REV	BF - RENTS & RECOVERIES	A surplus is projected primarily due to the recovery of Foster Care and Juvenile delinquency contracted amounts that were not fully utilized as a result of lower caseloads.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower caseloads in the TANF, Foster Care, Institutional Care, and Subsidized Adoption programs.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to lower reimbursements in connection with lower caseloads in the Foster Care, Institutional Care, and Subsidized Adoption programs.

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TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,160,515	1,836,635	2,022,699	137,816
	BB - EQUIPMENT	11,000	8,918	11,000	0
	DD - GENERAL EXPENSES	337,050	260,880	303,345	33,705
	DE - CONTRACTUAL SERVICES	310,500	163,050	310,500	0
	OO - OTHER EXPENSE	10,000,000	2,015,484	10,000,000	0
EXP Total		12,819,065	4,284,966	12,647,544	171,521
REV	BA - INT PENALTY ON TAX	29,100,000	27,906,031	29,100,000	0
	BD - FINES & FORFEITS	10,000	12,718	12,718	2,718
	BE - INVEST INCOME	1,830,000	1,327,004	1,830,000	0
	BF - RENTS & RECOVERIES	10,000	63,531	56,722	46,722
	BH - DEPT REVENUES	525,000	456,647	525,000	0
	TX - SPECIAL TAXES	3,275,000	2,354,018	3,275,000	0
REV Total		34,750,000	32,119,948	34,799,440	49,440

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TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,019,815	2,777,226	3,136,692	(116,877)
	BB - EQUIPMENT	8,900	6,513	8,010	890
	DD - GENERAL EXPENSES	283,690	161,153	257,901	25,789
	DE - CONTRACTUAL SERVICES	11,451,521	10,100,000	18,368,081	(6,916,560)
EXP Total		14,763,926	13,044,893	21,770,684	(7,006,758)
REV	BD - FINES & FORFEITS	62,446,289	64,902,120	73,753,553	11,307,264
	BF - RENTS & RECOVERIES	0	37,395	37,395	37,395
REV Total		62,446,289	64,939,514	73,790,948	11,344,659

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

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VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	417,877	364,535	417,526	351
	DD - GENERAL EXPENSES	11,200	8,308	10,330	870
	DE - CONTRACTUAL SERVICES	700	0	630	70
	HF - INTER DEPARTMENTAL CHARGES	1,000	0	1,000	0
EXP Total		430,777	372,843	429,486	1,291
REV	BJ - INTERDEPT REVENUES	346,159	0	346,159	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,899	0	32,899	0
REV Total		379,058	0	379,058	0

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YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	(34,400)	0	0
REV Total		0	(34,400)	0	0

E/R	OBJECT AND NAME	EXPLANATION
		This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

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2014 AA - SALARIES, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
FCF	FC - FIRE COMMISSION	185,416	243,885	217,356	(31,940)
FCF Total		185,416	243,885	217,356	(31,940)
GEN	AR - ASSESSMENT REVIEW COMMISSION	69,150	69,144	138,294	(69,144)
	AS - ASSESSMENT DEPARTMENT	121,537	201,971	113,641	7,896
	AT - COUNTY ATTORNEY	140,973	286,655	277,494	(136,521)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,327,724	(115,202)	1,674,932	652,792
	CA - OFFICE OF CONSUMER AFFAIRS	4,061	75,911	59,805	(55,744)
	CC - NC SHERIFF/CORRECTIONAL CENTER	828,646	2,416,946	1,486,777	(658,131)
	CE - COUNTY EXECUTIVE	30,000	5,004	5,004	24,996
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	4,057	4,057	(4,057)
	CL - COUNTY CLERK	15,634	54,237	15,634	0
	CO - COUNTY COMPTROLLER	85,720	240,768	129,428	(43,708)
	CS - CIVIL SERVICE	0	80,649	1,819	(1,819)
	DA - DISTRICT ATTORNEY	527,263	591,311	573,478	(46,215)
	EL - BOARD OF ELECTIONS	184,240	229,091	233,537	(49,297)
	EM - EMERGENCY MANAGEMENT	2,855	4,935	4,935	(2,080)
	HE - HEALTH DEPARTMENT	114,647	311,289	175,249	(60,602)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	9,300	9,285	9,300	0
	HS - DEPARTMENT OF HUMAN SERVICES	177,643	259,538	105,977	71,666
	IT - INFORMATION TECHNOLOGY	238,846	265,994	235,199	3,647
	LE - COUNTY LEGISLATURE	105,537	114,169	134,873	(29,336)
	LR - OFFICE OF LABOR RELATIONS	0	6,491	6,491	(6,491)
	ME - MEDICAL EXAMINER	3,031	49,431	46,399	(43,368)
	PA - PUBLIC ADMINISTRATOR	33,410	39,814	22,852	10,558
	PB - PROBATION	127,041	361,032	178,423	(51,382)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,554	7,554	7,554	0
	PK - PARKS, RECREATION AND MUSEUMS	167,796	269,322	58,933	108,863
	PR - SHARED SERVICES	0	24,157	24,157	(24,157)
	PW - PUBLIC WORKS DEPARTMENT	424,291	761,973	482,419	(58,128)
	RM - RECORDS MANAGEMENT	5,000	0	0	5,000
	SS - SOCIAL SERVICES	74,893	308,479	211,821	(136,928)
	TR - COUNTY TREASURER	32,442	51,118	51,118	(18,676)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,220	29,648	26,311	(14,091)
	VS - VETERANS SERVICES AGENCY	2,343	21,024	21,024	(18,681)
GEN Total		5,873,797	7,035,794	6,516,935	(643,138)
PDD	PD - POLICE DEPARTMENT	12,511,091	7,394,503	14,700,000	(2,188,909)
PDD Total		12,511,091	7,394,503	14,700,000	(2,188,909)
PDH	PD - POLICE DEPARTMENT	12,661,518	20,122,862	23,600,000	(10,938,482)
PDH Total		12,661,518	20,122,862	23,600,000	(10,938,482)
Grand Total		31,231,822	34,797,044	45,034,291	(13,802,469)

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2014 AA - SALARIES, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
FCF	FC - FIRE COMMISSION	1,941,500	1,616,927	2,103,346	(161,846)
FCF Total		1,941,500	1,616,927	2,103,346	(161,846)
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	447	447	(447)
	AS - ASSESSMENT DEPARTMENT	0	10,990	13,990	(13,990)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	52,303	68,362	42,638
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	12,447,776	15,433,456	719,900
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	19,531	69,000	31,000
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	28,174	33,174	(20,474)
	CS - CIVIL SERVICE	20,900	23,326	25,326	(4,426)
	DA - DISTRICT ATTORNEY	925,000	1,243,998	1,320,000	(395,000)
	EL - BOARD OF ELECTIONS	34,500	19,589	34,500	0
	EM - EMERGENCY MANAGEMENT	12,900	40,935	12,900	0
	HE - HEALTH DEPARTMENT	274,600	169,702	226,975	47,625
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1	500	1,700
	IT - INFORMATION TECHNOLOGY	225,200	481,502	601,502	(376,302)
	LE - COUNTY LEGISLATURE	0	900	900	(900)
	ME - MEDICAL EXAMINER	35,286	65,807	65,807	(30,521)
	PA - PUBLIC ADMINISTRATOR	7,800	434	1,100	6,700
	PB - PROBATION	300,000	233,965	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	410,900	802,577	845,298	(434,398)
	PR - SHARED SERVICES	1,800	565	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	2,485,101	4,968,241	5,556,369	(3,071,268)
	RM - RECORDS MANAGEMENT	4,100	5,843	5,843	(1,743)
	SS - SOCIAL SERVICES	1,206,625	1,342,795	1,558,308	(351,683)
	TR - COUNTY TREASURER	0	8,535	23,535	(23,535)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	53,869	70,000	0
GEN Total		22,458,968	22,021,804	26,334,092	(3,875,124)
PDD	PD - POLICE DEPARTMENT	25,000,000	33,197,223	35,340,000	(10,340,000)
PDD Total		25,000,000	33,197,223	35,340,000	(10,340,000)
PDH	PD - POLICE DEPARTMENT	25,000,000	29,079,975	31,660,000	(6,660,000)
PDH Total		25,000,000	29,079,975	31,660,000	(6,660,000)
Grand Total		74,400,468	85,915,930	95,437,438	(21,036,970)

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2014 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
PDD	FB - FRINGE BENEFIT	40,403,018	40,378,868	40,378,868	24,150
PDD Total		40,403,018	40,378,868	40,378,868	24,150
PDH	FB - FRINGE BENEFIT	33,628,609	33,592,839	33,592,839	35,770
PDH Total		33,628,609	33,592,839	33,592,839	35,770
Grand Total		74,031,627	73,971,707	73,971,707	59,920

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.

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2014 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
FCF	FB - FRINGE BENEFIT	1,342,904	1,295,966	1,295,966	46,938
FCF Total		1,342,904	1,295,966	1,295,966	46,938
GEN	FB - FRINGE BENEFIT	48,108,943	48,674,876	48,674,876	(565,933)
GEN Total		48,108,943	48,674,876	48,674,876	(565,933)
PDD	FB - FRINGE BENEFIT	1,575,096	1,573,819	1,573,819	1,277
PDD Total		1,575,096	1,573,819	1,573,819	1,277
PDH	FB - FRINGE BENEFIT	7,832,800	7,824,043	7,824,043	8,757
PDH Total		7,832,800	7,824,043	7,824,043	8,757
Grand Total		58,859,743	59,368,704	59,368,704	(508,961)

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.

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2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR ACTIVE

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
FCF	FB - FRINGE BENEFIT	1,698,491	1,424,271	1,553,238	145,253
FCF Total		1,698,491	1,424,271	1,553,238	145,253
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	409	0	0
	CT - COURTS	37,183	27,343	37,183	0
	FB - FRINGE BENEFIT	69,880,744	60,711,259	66,110,773	3,769,971
GEN Total		69,917,927	60,739,011	66,147,956	3,769,971
PDD	FB - FRINGE BENEFIT	32,170,926	27,011,169	29,485,301	2,685,625
PDD Total		32,170,926	27,011,169	29,485,301	2,685,625
PDH	FB - FRINGE BENEFIT	28,974,942	25,217,930	27,419,129	1,555,813
PDH Total		28,974,942	25,217,930	27,419,129	1,555,813
Grand Total		132,762,286	114,392,381	124,605,624	8,156,662

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2014 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2014 Modified Budget	Current Obligation	November Projections	Variance
FCF	FB - FRINGE BENEFIT	1,048,722	866,757	948,565	100,157
FCF Total		1,048,722	866,757	948,565	100,157
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	22,016,819	9,714,126	18,893,555	3,123,264
	CT - COURTS	1,198,755	1,051,406	1,198,755	0
	FB - FRINGE BENEFIT	46,289,145	43,651,939	47,487,543	801,602
GEN Total		69,504,719	54,417,471	67,579,853	3,924,866
PDD	FB - FRINGE BENEFIT	25,325,482	22,402,730	24,455,622	869,860
PDD Total		25,325,482	22,402,730	24,455,622	869,860
PDH	FB - FRINGE BENEFIT	34,323,883	31,614,378	34,512,238	811,645
PDH Total		34,323,883	31,614,378	34,512,238	811,645
Grand Total		130,202,806	109,301,335	127,496,278	5,706,528

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2014 OTHER EXPENSE

FUND	DEPT AND NAME	SUBJECT	2014 Modified	Current	November	Variance		
			Budget	Obligation	Projections			
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	7,185,600	424,832	2,984,100	4,201,500		
		88989 - NIFA SET-ASIDES	193,473,026	0	188,002,440	5,470,586		
	DS - DEBT SERVICE	Total	200,658,626	424,832	190,986,540	9,672,086		
DSV Total			200,658,626	424,832	190,986,540	9,672,086		
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0		
		52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0		
		55955 - NYS ASSN OF COUNTIES	63,500	62,260	62,260	1,240		
		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	7,013,066	7,729,564	0		
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0		
		70970 - RESIDENT TUITION	4,598,000	420,507	4,598,000	0		
		7097F - FIT RESIDENT TUITION	4,114,000	364,539	4,114,000	0		
		87985 - OTHER PAYMENTS	0	209,579	0	0		
		87987 - OTHER SUITS & DAMAGES	2,225,000	196,250	2,375,000	(150,000)		
		8798A - OTHER SUITS & DAMAGES-INTEREST	0	97,476	0	0		
		8798B - ATTORNEY FEES	0	701,164	0	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	1,020,476	0	0		
		93993 - INSURANCE ON BLDGS	599,266	500,000	599,266	0		
		97998 - CONTINGENCY RESERVE	100,000	0	100,000	0		
		BU - OFFICE OF MANAGEMENT AND BUDGET	Total	25,772,168	16,903,155	25,920,928	(148,760)	
		PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	75,000	75,000	0	
				80981 - COLISEUM REPAIR EXPENSES	113,790	(2,391,499)	113,790	0
				94994 - RENT	13,450,127	13,280,213	13,450,127	0
		PW - PUBLIC WORKS DEPARTMENT	Total	13,638,917	10,963,715	13,638,917	0	
		TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	10,000,000	(1,383,446)	10,000,000	0	
				8798A - OTHER SUITS & DAMAGES-INTEREST	0	3,398,930	0	0
		TR - COUNTY TREASURER	Total	10,000,000	2,015,484	10,000,000	0	
GEN Total			49,411,085	29,882,354	49,559,845	(148,760)		
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	750	0	0		
		87987 - OTHER SUITS & DAMAGES	918,500	247,559	918,500	0		
		8798B - ATTORNEY FEES	0	0	0	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	443,000	0	0		
		97998 - CONTINGENCY RESERVE	0	0	0	0		
		PD - POLICE DEPARTMENT	Total	918,500	691,309	918,500	0	
PDD Total			918,500	691,309	918,500	0		
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	250,000	28,895	250,000	0		
		8798C - ATTORNEY GROSS PROCEEDS	0	29,000	0	0		
PD - POLICE DEPARTMENT	Total	250,000	57,895	250,000	0			
PDH Total			250,000	57,895	250,000	0		
Grand Total			251,238,211	31,056,391	241,714,885	9,523,326		

FISCAL 2014 MONTHLY FINANCIAL REPORT



SMART GOVERNMENT INITIATIVES

FISCAL 2014 MONTHLY FINANCIAL REPORT



The Administration has developed Smart Government Initiatives that were implemented since 2012. The Monthly Reports provide an update on the status of these on-going initiatives by department. A total of two initiatives are expected to yield approximately \$975,099 in projected savings for 2014.

Department	Initiative	FY14 Achieved Savings	2014 Annual Savings Achieved	Annual Projected Savings Revised
Police Department	Removal of 15 Police Officers from Long-Term Disability	\$ 698,753	\$ 1,217,667	\$ 1,569,212
Sheriff's Department	Removal of 24 Employees from Payroll to Disability	\$ 276,346	\$ 614,123	\$ 606,095
Total		\$ 975,099	\$ 1,831,790	\$ 2,175,307

FISCAL 2014 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of November 30, 2014

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

Projection	FY14 Savings	Annual Savings
Original	930,124	2,353,817
Revised	739,529	1,569,212
Achieved	698,753	1,217,667

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 November 30, 2014, eight 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 an annual savings of approximately \$1.2 million. The total savings generated in 2014 is approximately \$700,000. There are no additional disability retirements expected in 2014.

FISCAL 2014 MONTHLY FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2014 BUDGET REDUCTION INITIATIVE SHEET

As of November 30, 2014

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

Projection	FY14 Savings	Annual Savings
Original	1,095,478	2,925,625
Revised	275,276	606,095
Achieved	276,346	614,123

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

FISCAL 2014 MONTHLY FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2014 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2014 Budget	On Board 12/31/2013	On Board 10/31/2014	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 11/30/2014	Variance 11/30/14 vs. 10/31/14	Variance 11/30/2014 vs. 2014 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	28	1	-	-	-	29	1	-	-
AS - ASSESSMENT DEPARTMENT	158	153	147	-	-	-	-	147	-	(11)	-
AT - COUNTY ATTORNEY	107	95	93	-	(1)	-	-	92	(1)	(15)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	24	-	-	-	(1)	23	(1)	(2)	-
BU - CONTROL CENTER 30	(101)	-	-	-	-	-	-	-	-	101	-
CA - OFFICE OF CONSUMER AFFAIRS	27	26	25	-	-	-	-	25	-	(2)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,134	1,067	1,063	-	(2)	-	-	1,061	(2)	(73)	-
CE - COUNTY EXECUTIVE	18	18	15	-	(1)	1	-	15	-	(3)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	38	37	37	-	-	-	-	37	-	(1)	-
CL - COUNTY CLERK	84	84	82	-	(1)	-	-	81	(1)	(3)	-
CO - COUNTY COMPTROLLER	86	71	76	-	(1)	-	-	75	(1)	(11)	-
CS - CIVIL SERVICE	51	50	51	-	-	-	-	51	-	-	-
DA - DISTRICT ATTORNEY	375	375	377	1	(2)	1	(1)	376	(1)	1	-
EL - BOARD OF ELECTIONS	139	160	166	-	-	2	(2)	166	-	27	-
FC - FIRE COMMISSION	95	91	90	-	-	-	-	90	-	(5)	-
EM - EMERGENCY MANAGEMENT	9	8	10	-	-	-	-	10	-	1	-
HE - HEALTH DEPARTMENT	173	170	169	2	-	-	-	171	2	(2)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	13	14	-	-	1	(1)	14	-	2	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	77	72	68	-	-	-	-	68	-	(9)	7
IT - INFORMATION TECHNOLOGY	79	76	79	2	-	-	-	81	2	2	-
LE - COUNTY LEGISLATURE	102	86	87	1	-	5	(5)	88	1	(14)	-
LR - OFFICE OF LABOR RELATIONS	5	4	5	-	(1)	-	-	4	(1)	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	6	6	6	-	(1)	-	-	5	(1)	(1)	-
ME - MEDICAL EXAMINER	72	69	69	-	(1)	-	-	68	(1)	(4)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	200	191	187	2	-	-	-	189	2	(11)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	148	148	-	-	-	-	148	-	(3)	-
PD - POLICE DISTRICT	1,422	1,343	1,462	-	(6)	2	(14)	1,444	(18)	22	-
PD - POLICE HEADQUARTERS	1,630	1,615	1,536	-	(2)	19	(7)	1,546	10	(84)	-
PR - SHARED SERVICES	11	10	11	-	(1)	-	-	10	(1)	(1)	-
PW - PUBLIC WORKS DEPARTMENT	418	412	400	-	-	-	-	400	-	(18)	-
RM - RECORDS MANAGEMENT	14	12	12	-	-	-	-	12	-	(2)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	4	4	-	-	-	-	4	-	-	-
SS - SOCIAL SERVICES	640	633	617	6	(2)	5	(6)	620	3	(20)	14
TR - COUNTY TREASURER	32	29	26	-	-	-	-	26	-	(6)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	44	47	-	-	-	-	47	-	4	-
VS - VETERANS SERVICES AGENCY	7	6	6	-	-	-	-	6	-	(1)	-
Sub-Total Full Time Employees	7,395	7,252	7,260	15	(22)	36	(37)	7,252	(8)	(143)	-
Contract Employees	41	28	-	-	-	-	-	-	-	-	21
Major Operating Funds Sub-Total	7,436	7,280	7,260	15	(22)	36	(37)	7,252	(28)	(184)	21
Sewer District	306	295	275	-	(3)	2	(2)	272	(23)	(34)	-
Grand Total F/T Employees	7,742	7,575	7,535	15	(25)	38	(39)	7,524	(51)	(218)	21



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
AR	RL PROP ASSR I	1
DA	ASST DISTRICT ATTY	1
HE	CLERK I	2
IT	PROGRAMMER I	2
LE	ASSISTANT DIRECTOR	1
PB	PROBATION ASSISTANT	2
SS	SOCIAL WELFARE EXAMINER I BILN	3
	ACCOUNTING ASSISTANT I	1
	ACCOUNTANT I	1
	ADMIN ASST	1
MAJOR FUNDS NEW HIRES		15
		0
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		15



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
AT	DEPUTY CO ATTORNEY	(1)
CC	CORRECTION OFFICER	(2)
CE	DEP COUNTY EXEC	(1)
CL	CASHIER II	(1)
CO	ACCOUNTING ASSISTANT IV	(1)
DA	ASST DISTRICT ATTY	(2)
LR	ASST TO THE DIRECTOR	(1)
MA	PROGRAM SUPERVISOR	(1)
ME	CUSTODIAL WORKER I	(1)
PDD	POLICE OFFICER	(6)
PDH	POLICE OFFICER-DET	(1)
	POLICE COMMUNICATIONS OPERATOR	(1)
PR	BUYER II	(1)
SS	CASEWORKER I	(2)
MAJOR FUNDS TERMINATION/RESIGNATION		(22)
SSW	SUPT OF SEWERAGE OPERATIONS	(1)
	SEWAGE TRTMT OPTR	(1)
	LABORER I	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(3)
TOTAL TERMINATION/RESIGNATION		(25)

FISCAL 2014 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 10/31/2014	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 11/30/2014	Variance 11/30/14 vs. 10/31/14
CE - CRIMINAL JUSTICE COORD COUNCIL	-	1	-	-	-	1	1
HE - HEALTH DEPARTMENT	68	-	-	-	-	68	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	51	2	-	-	-	53	2
HS - DEPARTMENT OF HUMAN SERVICES	39	-	-	-	-	39	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	9	-	-	-	-	9	-
SS - SOCIAL SERVICES	146	-	1	-	-	147	1
Grant Fund Total	317	3	1	-	-	321	4

FISCAL 2014 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	COBA	SOA	Total Union				Total Non		Grand Total	CONTRACT
							On-Board	BOARD	ELECTED	ORDINANCE	Union On-Board	On-Board		
							11/30/2014	MEMBER	OFFICIAL	ORDINANCE	11/30/2014	11/30/2014	EMPLOYEE	
Assessment	141	-	-	-	-	-	141	-	-	6	6	147	-	
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-	
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-	
CF - Printing, Mail & Graphics	25	-	-	-	-	-	25	-	-	-	-	25	-	
Civil Service	49	-	-	-	-	-	49	-	-	2	2	51	-	
Consumer Affairs	23	-	-	-	-	-	23	-	-	2	2	25	-	
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	4	4	4	-	
Correctional Center	155	-	-	-	904	-	1,059	-	-	2	2	1,061	-	
County Attorney	28	-	-	-	-	-	28	-	-	64	64	92	-	
County Clerk	72	-	-	-	-	-	72	-	1	8	9	81	-	
County Comptroller	62	-	-	-	-	-	62	-	1	12	13	75	-	
County Executive	-	-	-	-	-	-	-	-	1	14	15	15	-	
District Attorney	124	-	41	-	-	-	165	-	1	210	211	376	-	
Elections	135	-	-	-	-	-	135	-	-	31	31	166	-	
Emergency Management	2	-	-	-	-	-	2	-	-	8	8	10	-	
Fire Commission	89	-	-	-	-	-	89	-	-	1	1	90	-	
Health	167	-	-	-	-	-	167	-	-	4	4	171	-	
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	14	14	14	-	
Human Resources	-	-	-	-	-	-	-	-	-	9	9	9	-	
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-	
Human Services	59	-	-	-	-	-	59	-	-	9	9	68	7	
Information Technology	76	-	-	-	-	-	76	-	-	5	5	81	-	
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-	
Legislature	-	-	-	-	-	-	-	-	19	69	88	88	-	
Medical Examiner	65	-	-	-	-	-	65	-	-	3	3	68	-	
Minority Affairs	-	-	-	-	-	-	-	-	-	5	5	5	-	
Office of Management and Budget	-	-	-	-	-	-	-	-	-	23	23	23	-	
Police District	57	-	-	1,230	-	156	1,443	-	-	1	1	1,444	-	
Police Headquarters	672	329	-	371	-	163	1,535	-	-	11	11	1,546	-	
Probation	188	-	-	-	-	-	188	-	-	1	1	189	-	
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-	
Public Works	390	-	-	-	-	-	390	-	-	10	10	400	-	
Records Management	12	-	-	-	-	-	12	-	-	-	-	12	-	
Recreation, Parks and Museums	143	-	-	-	-	-	143	-	-	5	5	148	-	
Shared Services	8	-	-	-	-	-	8	-	-	2	2	10	-	
Social Services	610	-	-	-	-	-	610	-	-	10	10	620	14	
Traffic and Parking Violations Agency	44	-	-	-	-	-	44	-	-	3	3	47	-	
Treasurer	23	-	-	-	-	-	23	-	-	3	3	26	-	
Veterans Services	4	-	-	-	-	-	4	-	-	2	2	6	-	
Sub-Total Full-Time Employees	3,454	329	41	1,601	904	319	6,648	5	23	576	604	7,252	-	
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	21	
Major Operating Funds Sub-Total	3,454	329	41	1,601	904	319	6,648	5	23	576	604	7,252	21	
Sewer Districts	272	-	-	-	-	-	272	-	-	-	-	272	-	
Grand Total F/T Employees	3,726	329	41	1,601	904	319	6,920	5	23	576	604	7,524	21	

FISCAL 2014 MONTHLY FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date October Overtime Hours						*YTD Actual Variance
	Paid Overtime 2014	Accrued Comp 2014	Total Overtime 2014	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	
Assessment	145.5	3,111.7	3,257.1	80.5	164.0	244.5	3,012.6
Assessment Review	10.0	0.0	10.0	0.0	0.0	0.0	10.0
Board of Elections	368.7	14,066.4	14,435.1	245.6	14,831.8	15,077.4	(642.3)
Civil Service	349.3	286.1	635.4	32.5	424.6	457.1	178.3
Constituent Affairs	290.2	0.0	290.2	2,186.7	322.8	2,509.5	(2,219.3)
Consumer Affairs	1,130.1	1,194.7	2,324.8	836.1	1,275.2	2,111.3	213.5
Correctional Center	200,017.4	15,008.0	215,025.4	224,081.1	16,117.6	240,198.7	(25,173.3)
County Attorney	0.0	66.8	66.8	0.0	520.5	520.5	(453.8)
County Clerk	0.0	279.0	279.0	0.0	2,377.8	2,377.8	(2,098.8)
County Comptroller	526.4	2,884.9	3,411.3	0.0	4,189.5	4,189.5	(778.2)
District Attorney	18,596.9	9,708.3	28,305.2	13,718.8	7,269.3	20,988.0	7,317.1
Emergency Management	486.7	87.0	573.7	738.5	540.8	1,279.3	(705.6)
Fire Commission	30,486.3	1,077.5	31,563.8	33,677.8	685.6	34,363.4	(2,799.6)
Health	1,341.3	1,854.9	3,196.2	1,738.0	2,046.9	3,784.8	(588.7)
Human Rights Commission	0.0	0.0	0.0	0.0	106.7	106.7	(106.7)
Human Services	0.0	84.8	84.8	5.6	155.3	160.8	(76.0)
Information Technology	6,424.4	3,390.1	9,814.5	3,998.2	2,035.5	6,033.7	3,780.8
Legislature	112.1	135.9	248.0	63.5	103.0	166.5	81.5
Medical Examiner	1,988.9	270.5	2,259.4	1,140.9	404.0	1,544.9	714.5
Police Department	677,549.0	0.0	677,549.0	683,360.0	0.0	683,360.0	(5,811.0)
Probation	5,692.1	2,696.7	8,388.9	5,988.0	2,750.5	8,738.4	(349.6)
Public Administrator	9.0	2.7	11.7	9.0	2.6	11.6	0.0
Public Works, Planning, Real Estate	82,013.5	6,418.5	88,432.1	76,296.1	5,199.1	81,495.2	6,936.8
Purchasing	9.2	57.9	67.1	49.4	107.6	157.0	(89.8)
Records Management	56.5	106.89	163.39	30	540.1	570.1	(406.7)
Recreation, Parks and Museums	13,131.5	2,656.7	15,788.2	14,393.3	3,351.1	17,744.4	(1,956.2)
Sheriff	17,840.8	2,414.4	20,255.3	16,640.1	1,901.6	18,541.8	1,713.5
Social Services	24,885.2	12,240.8	37,126.0	16,365.3	9,431.9	25,797.3	11,328.7
Traffic and Parking Violations Agency	1,225.3	2,618.1	3,843.4	0.0	2,042.4	2,042.4	1,801.0
Treasurer	153.8	131.9	285.7	139.9	117.8	257.7	27.9
Veteran Services	0.0	144.1	144.1	0.0	140.4	140.4	3.7
Sub-Total	1,084,840.1	82,995.2	1,167,835.3	1,095,814.7	79,155.9	1,174,970.6	(7,135.4)
Sewer & Water Supply	61,785.2	13,742.0	75,527.2	59,970.1	11,347.7	71,317.8	4,209.4
Sub-Total	61,785.2	13,742.0	75,527.2	59,970.1	11,347.7	71,317.8	4,209.4
Grand Total	1,146,625.3	96,737.2	1,243,362.5	1,155,784.8	90,503.6	1,246,288.4	(2,925.9)

Data Source: BIRT Performance Scorecard Report as of December 4, 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 October numbers due to one-month lag in overtime hours.

FISCAL 2014 MONTHLY FINANCIAL REPORT



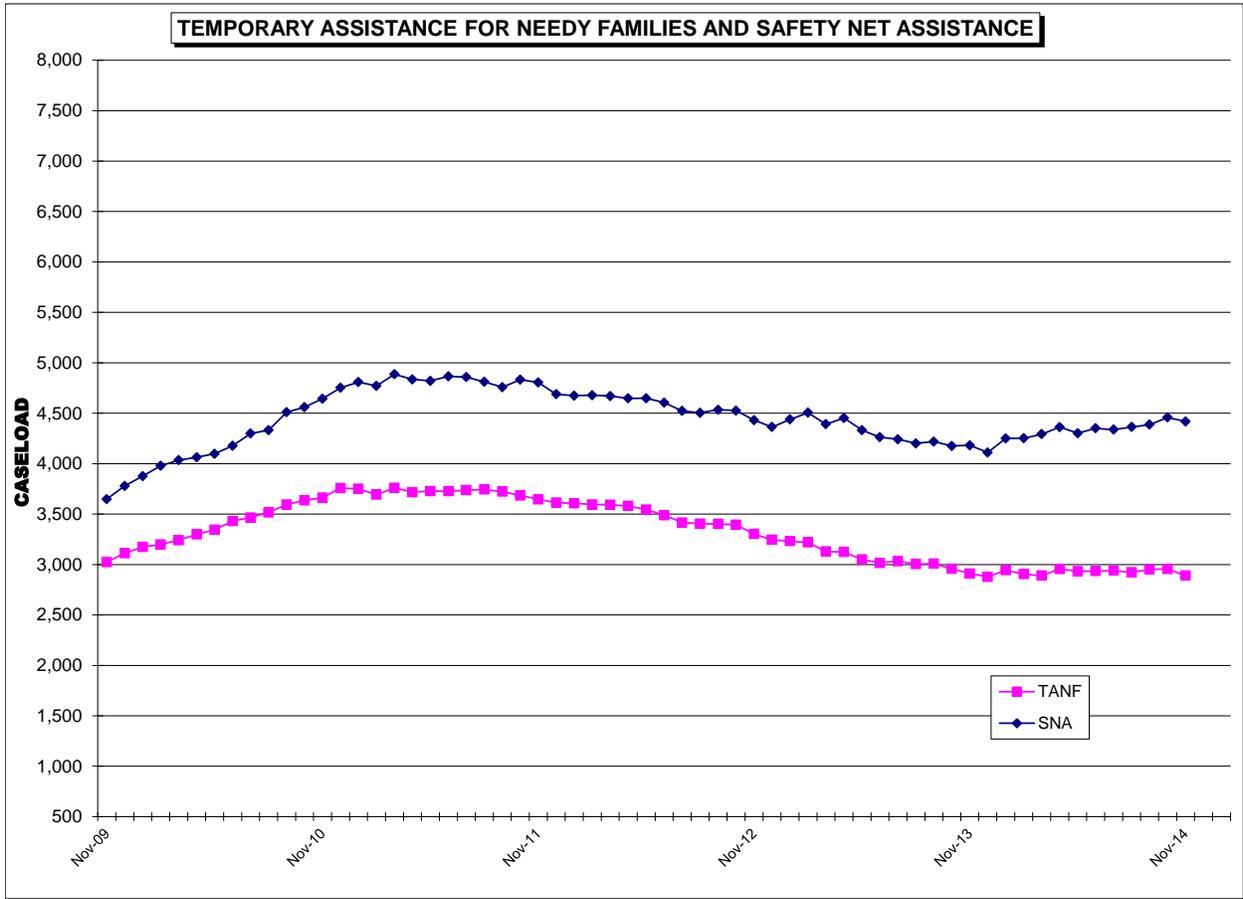
KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

December 2014				January 2014				December 2013				Change in Totals Dec 2014 vs. Jan 2014		Change in Totals Dec 2014 vs. Dec 2013	
	Family	Single	Total		Family	Single	Total		Family	Single	Total				
ACTIVE RETIREES	5,150	1,904	7,054	ACTIVE RETIREES	5,309	1,848	7,157	ACTIVE RETIREES	5,275	1,831	7,106	(103)	(52)		
	6,222	4,852	11,074		6,211	4,935	11,146		6,223	4,926	11,149	(72)	(75)		
TOTAL	11,372	6,756	18,128	TOTAL	11,520	6,783	18,303	TOTAL	11,498	6,757	18,255	(175)	(127)		
Active Plans				Active Plans				Active Plans							
	Family	Single	Total		Family	Single	Total		Family	Single	Total				
EMPIRE PLAN	5,081	1,803	6,884	EMPIRE PLAN	5,231	1,747	6,978	EMPIRE PLAN	5,187	1,729	6,916	(94)	(32)		
ALL OTHER	69	101	170	ALL OTHER	78	101	179	ALL OTHER	88	102	190	(9)	(20)		
TOTAL	5,150	1,904	7,054	TOTAL	5,309	1,848	7,157	TOTAL	5,275	1,831	7,106	(103)	(52)		
Retiree Plans				Retiree Plans				Retiree Plans							
	Family	Single	Total		Family	Single	Total		Family	Single	Total				
EMPIRE PLAN	1,302	505	1,807	EMPIRE PLAN	1,348	528	1,876	EMPIRE PLAN	1,361	534	1,895	(69)	(88)		
MEDICARE IND		4,248	4,248	MEDICARE IND		4,298	4,298	MEDICARE IND		4,278	4,278	(50)	(30)		
MEDICARE F1	1,359		1,359	MEDICARE F1	1,385		1,385	MEDICARE F1	1,392		1,392	(26)	(33)		
MEDICARE F2	3,474		3,474	MEDICARE F2	3,383		3,383	MEDICARE F2	3,370		3,370	(91)	(104)		
ALL OTHER	87	99	186	ALL OTHER	95	109	204	ALL OTHER	100	114	214	(18)	(28)		
TOTAL	6,222	4,852	11,074	TOTAL	6,211	4,935	11,146	TOTAL	6,223	4,926	11,149	(72)	(75)		
Annual Rates Per Employee				Annual Rates Per Employee				Annual Rates Per Employee				% Change (Rates) Dec 2014 vs. Dec 2013			
	Family	Single			Family	Single			Family	Single					
EMPIRE PLAN	20,570.28			EMPIRE PLAN	20,570.28			EMPIRE PLAN	20,238.72					1.64%	
EMPIRE PLAN		9,258.48		EMPIRE PLAN		9,258.48		EMPIRE PLAN		9,215.76				0.46%	
MEDICARE IND		4,905.24		MEDICARE IND		4,905.24		MEDICARE IND		4,791.96				2.36%	
MEDICARE F1	16,217.04			MEDICARE F1	16,217.04			MEDICARE F1	15,815.16					2.54%	
MEDICARE F2	11,864.28			MEDICARE F2	11,864.28			MEDICARE F2	11,391.36					4.15%	
Note - As of December 1, 2014, 98.04% 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 December 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

November Inmate Population

	Nov 2011	Nov 2012	Nov 2013	Nov 2014
County Population	1,344	1,261	1,138	1,172
Suffolk Inmate	155	29	-	-
State-Ready Population	15	9	11	11
Federal Population	142	85	40	33
Parole Violators	26	35	50	42
TOTAL	1,682	1,419	1,239	1,258

Chart reflects the average inmate population for the given month.



KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates				
Month	2011	2012	2013	2014
January	1,401	1,272	1,211	1,114
February	1,394	1,326	1,191	1,146
March	1,361	1,288	1,185	1,171
April	1,298	1,259	1,182	1,203
May	1,304	1,253	1,207	1,180
June	1,319	1,297	1,195	1,113
July	1,338	1,313	1,173	1,083
August	1,319	1,307	1,163	1,084
September	1,341	1,331	1,185	1,102
October	1,380	1,326	1,185	1,168
November	1,344	1,261	1,138	1,172
December	1,278	1,190	1,078	-
Year-to-Date County Average	1,345	1,294	1,183	1,140
Year-end County Average	1,340	1,285	1,174	-
Federal Inmate Population				
Month	2011	2012	2013	2014
January	105	114	82	37
February	103	107	88	38
March	102	112	85	39
April	109	113	69	43
May	116	106	69	42
June	127	112	76	42
July	128	98	56	44
August	126	92	42	37
September	134	92	48	34
October	145	97	40	36
November	142	85	40	33
December	135	86	37	-
Year-to-Date Federal Average	122	103	63	39
Year-end Federal Average	123	101	61	-



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period November 2014

Expense	2014 Budget	November	
		Nov-14	November-2014 YTD
Salary	10,146,100	829,464	9,124,100
Fringe Benefits	7,764,700	610,614	6,716,755
General and Administrative Expenses	11,459,300	931,255	10,243,804
Bond Principal	1,455,000	121,250	1,333,750
Expense Total	30,825,100	2,492,583	27,418,409
Revenue			
Net Retained Commission	23,495,800	1,825,852	20,084,374
Other income	2,460,400	191,375	2,105,130
Revenue Total	25,956,200	2,017,227	22,189,504
Net Profit	(4,868,900)	(475,356)	(5,228,905)

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



KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of December 1, 2014 with respect to grievances filed for the 2015/2016 tax year. Thus far, there have been 162,322 grievances filed broken down as follows:

Class	Number of Grievances
Class I Properties	140,862
Class II Properties	5,543
Class III Properties	523
Class IV Properties	15,394
Total	162,322

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

As of December 1, 2014, the total number of validated offers extended to Class I Property owners was 110,714 of which 98,255 were to representatives of Class I Property owners and 12,459 were to Class I Property owners representing themselves. Of the 110,714 offers cited above, 91,785 were accepted, 9,377 have been rejected and the remainder or 9,552 are still outstanding.

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



KPI REPORT 10: Sworn Separations

Police Department November Sworn Separations		
UNION	ACTUAL HC	PENDING HC
PBA	46	2
SOA	10	0
TOTAL PDD	56	2
PBA	33	2
DAI	32	0
SOA	14	0
TOTAL PDH	79	2
TOTAL SEPARATIONS	135	4

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

FISCAL 2014 MONTHLY FINANCIAL REPORT

