

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending March 31, 2012**

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**Nassau County**

Long Island, New York



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**Edward P. Mangano, County Executive**

Office of Management and Budget  
Office of the County Executive  
April 23, 2012

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## **EXECUTIVE SUMMARY**



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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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## OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2012 First Quarter Financial Report. As in the past, the County is reporting its financial results on a budgetary basis, which is a comparison to the County's Adopted Budget.

On January 26, 2011, the Nassau County Interim Finance Authority (NIFA) instituted a control period over County finances. NIFA indicated that its decision to enact the control period resulted from its projection that the County's 2011 Adopted Budget had a deficit when calculated using the Generally Accepted Accounting Principles (GAAP) basis of accounting. NIFA is required to measure the County's results on this GAAP basis.

In the fall of 2011, NIFA agreed to conditionally allow the County a transition to achieving a GAAP balance between revenues and expenditures (excluding other financing sources) by the final year of the Multi-Year Plan in 2015, subject to the County achieving at least \$150 million in labor-related savings by February 2012. The County acknowledges that it continues to project a GAAP deficit (excluding other financing sources) in each year until 2015, and that the NIFA control period will likely need to extend through that time, and plans to use the transitional borrowing conditionally allowed by NIFA to substantially fund tax certiorari refunds, other judgments and settlements, and termination payments until it can bring its operating expenditures in line with its operating revenues and produce a balanced budget (excluding other financing sources). Proceeds from these borrowings, which require approval by NIFA as such borrowings are necessary and in conformity with NIFA's conditions, do not contribute to GAAP revenues due to the accounting treatment prescribed by GAAP.

In its efforts to strive towards budgetary balance, the County implemented several initiatives in 2011, including the following:

- Layoffs in July and December 2011;
- Elimination of step increases and cost of living adjustments (COLAs) for all employees;
- A voluntary separation incentive program;
- Targeted redeployment of Police and Correctional Center officers to decrease the amount of overtime;
- Outsourcing medical care for Correctional Center inmates;
- Expansion in the housing of Federal and Suffolk County inmates;
- Sales of various land leases and excess County-owned land; and
- The use of bond proceeds to pay for termination costs, tax certiorari and other judgments & settlements as the County transitions to structural balance and the elimination of the County guarantee.

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These initiatives will have to be coupled with new initiatives to achieve GAAP balance, which is the goal.

Because of the layoffs and voluntary incentive program at the end of 2011, the full-time headcount for the major funds at the end of March 2012 was 7,473 positions compared to 7,861 at the end of December 2011, representing a reduction of 388 positions. Despite these efforts and the other initiatives listed above, the County continues to face fiscal challenges in 2012. The County's labor contracts are not sustainable and need to be restructured.

The projections in the tables that follow are based on the headcount at the end of March 2012. We are assuming that there will be future attrition savings of \$2.5 million, excluding uniformed members of the Police Department. The attrition savings are recognized in the Budget Department as a placeholder and will be allocated in subsequent months as the savings are recorded in each department. Many of the revenue and OTPS expense items are projected at the Adopted Budget level because at this early point in the fiscal year, there are no indications that the budgeted numbers will have a variance. Currently, the County is projecting a deficit of \$50.6 million without any corrective actions. The Administration has developed numerous initiatives and is in the process of implementing them. The value of the actions listed below represents savings that will be achieved in 2012. For many of the actions, the savings will be greater on an annualized basis.

Gap Prior to Corrective Actions (\$'s in millions)	(50.6)
Police Precincts/Separation Incentive - Additional	1.5
Police Long-Term Disability Retirements	1.5
Police Operation Improvements	4.0
Correction Officers Long-Term Disability Retirements	1.6
Correctional Center Civilianization	0.8
Reduction of 207-C Expenses	0.5
Hiring of Part-time Correction Officers	1.4
Transportation & Court Reform	1.6
Additional Labor Savings	22.3
<b>Gap After Corrective Actions</b>	<b>(15.4)<sup>1</sup></b>

Contained within this document is a status report for each initiative. We have identified the steps that have been taken and the steps that remain to fully implement each initiative. In addition, we have indicated the projected savings for this fiscal year, as well as the projected annual savings in the out-years.

### Additional Labor Savings

The Administration had targeted \$25 million of further labor savings. A portion of these savings, \$2.7 million was achieved through the extension of the Voluntary Separation Incentive Program II 2011 (VSIP II 2011). The extended incentive window was effective February 21, 2012 through and including March 22, 2012.

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<sup>1</sup> The gap would be larger when GAAP is applied.



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## FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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The Administration prefers to achieve further savings through negotiations; however, if the required labor savings cannot be achieved by this method, the Administration will take the necessary steps to balance the budget on a budgetary basis, but not on a GAAP basis.

The fact that the County would still end the year with a GAAP deficit despite the actions listed above, illustrates not only the need to strictly manage headcount, but also achieve contractual labor savings.

Coupled with the previously stated initiatives, the Administration has developed a contingency plan (shown below) to balance the budget on a budgetary basis only, not on a GAAP basis.

<b>Contingency Plan (\$'s in millions)</b>	<b>Annual Impact</b>
Red Light Cameras (Phase II)	\$6.0
LIE Surcharge	5.0
Elimination of LIRR Station Maintenance	28.1
Lag Payroll	24.0
Use of Some Proceeds From P3 Sewer Transaction	TBD

It should also be noted that for the Fiscal 2012 1st quarter projection, the County has opted to take a conservative approach and maintain the sales tax projection at the budgeted level for 2012. Recent sales tax receipts have indicated that the County would only have to achieve a 0.13% growth rate on the remaining 2012 receipts over comparable 2011 receipts to achieve the budgeted amount. Therefore it is possible for the County to achieve a surplus in sales tax revenue, but we do not think it would be prudent to project a sales tax surplus at this time.

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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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## EXPENDITURE RESULTS

### *Salaries, Wages & Fees*

Projected Salaries Expense for 2012 for the five major funds is \$801.8 million, which is \$115.1 million higher than the 2012 Adopted Budget. During the year the County will be able to reduce the projected expenses through successful implementation of the various corrective actions. However, after these actions there will be a shortage in the salary budget due to projected overtime expenses. In addition, NIFA has informed the County that it will not allow the County to bond for termination compensation that was not associated with CSEA headcount reductions after the 2012 Adopted Budget was adopted. This action is inconsistent with their approval of the Budget, which did not provide funds for termination compensation.

### Headcount

As of March 31, 2012, the County had 7,473 full-time employees for the five major funds, which represents 388 fewer employees than year-end 2011 and 148 fewer employees than February 29, 2012.

### Overtime

Through March 31, 2012, the Police Department incurred approximately \$6.9 million in overtime expense and OMB is projecting the Police Department to end 2012 with \$46.7 million in overtime expense. Through March 31, 2012, Sheriff/Correctional Center incurred approximately \$2.5 million in overtime expense. This is a decrease of \$1.2 million compared to First Quarter 2011. OMB expects the Correctional Center (CC10) to end 2012 with \$17.9 million in overtime expense, which is an improvement compared to the FY11 total of \$19.4 million. Based on the corrective actions listed earlier, the projections for overtime will be further reduced significantly as the year progresses.

### *Employee Benefits*

The 2012 Adopted Budget for Employee Benefits for the five major funds is \$511.8 million. This includes a variety of expenses such as pensions, employee and retiree health insurance, and Workers' Compensation. For 2012, Employee Benefits are projected to be \$484.8 million, a \$27.1 million savings from the 2012 Adopted Budget, primarily attributable to lower than budgeted Health Insurance Costs due to lower composite based premium increases as well as a declining number of individuals on the health insurance rolls. See KPI Report #5 for more specifics detailing how the Health Insurance Rolls have changed from both the beginning of this year as well as the comparable period in the prior year.

### *General Expenses*

General Expenses for 2012 are projected to be approximately \$30.6 million, an approximate \$0.3 million deficit compared to the Adopted 2012 Budget of \$30.3 million.

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## FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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### *Debt Service Costs (Principal & Interest)*

Debt Service Costs are projected to be \$5.1 million less than the \$162.9 million budget primarily due to delayed borrowings and lower than anticipated borrowing amounts. In addition, Debt Service Costs associated with the Tax Anticipation Notes (TANS) issued in December 2011 will be less than projected in the 2012 Adopted Budget.

### *Other Expense*

Included in Other Expenses are budgeted contingency funds which will not be expensed but instead will be used to offset expenses in other areas. See page 71 for more details.

### *Recipient Grants*

A surplus of approximately \$8.4 million is projected primarily due to a lower than projected number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net Programs. In addition, expenses associated with the Emergency Hotel Placement Program are being re-classified to the Emergency Vendor Payment line.

### *Purchased Services*

A deficit of approximately \$1.2 million is projected primarily due to a higher than projected volume of day care cases.

### *Emergency Vendor Payments*

A deficit of approximately \$2.4 million is projected primarily due to the re-classification of the Emergency Hotel placement costs, higher utility costs and the cost of providing institutional care to foster children.

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## FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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### REVENUE RESULTS

#### *Investment Income*

A deficit of approximately \$1.2 million is projected primarily due to lower investment rates than was anticipated in the budget.

#### *Department Revenues*

Department Revenues for 2012 are projected to be \$171.2 million, an approximate \$0.7 million deficit compared to the Adopted 2012 Budget of \$171.9 million and is primarily due to a lower projected number of housed Suffolk County Inmates at the correctional facility than originally anticipated.

#### *Capital Backcharges*

Capital Backcharges for 2012 are projected to be \$3.7 million, a reduction of \$6.2 million from the 2012 Adopted Budget and is primarily attributable to a change in accounting treatment for salaries charged to Capital projects as well as a lack of available funds for capital projects in the Police Department. Each department will directly expense its time to the 2012 capital projects. Revenues associated with capital backcharges for work done in the fourth quarter of 2011 will be realized in 2012.

#### *Federal Aid*

Federal Aid for 2012 is projected to be \$159.3 million as compared to the 2012 Adopted Budget of \$165.1 million. The decrease of \$5.7 million is primarily associated with a lower than projected number of caseloads under the Temporary Assistance for Needy Families Program (TANF).

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## Expense Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Adopted Budget	First Quarter Projection	Variance	Explanations
AA - SALARIES, WAGES & FEES	686,673,715	801,822,644	(115,148,929)	Based on current staffing levels, many of the departments are projected to be over budget for salaries. In addition, non-police attrition savings of \$2.5 million are projected in the Budget Department as a place holder. Terminal Leave has been increased to reflect a portion of the liability associated with the Police Voluntary Separation Incentive Program. The projections do not reflect the savings from the various initiatives because they have not been fully implemented.
AB - FRINGE BENEFITS	481,416,054	454,358,076	27,057,978	The projected surplus continues to increase as the year progresses primarily resulting from lower projected health insurance costs due to lower rates and a continuing decrease in the number of individuals on the health insurance rolls.
AC - WORKERS COMPENSATION	30,399,332	30,399,332	-	
BB - EQUIPMENT	1,481,429	1,481,429	-	
DD - GENERAL EXPENSES	30,310,790	30,647,791	(337,001)	
DE - CONTRACTUAL SERVICES	213,612,365	214,101,536	(489,171)	A shortfall is projected primarily due to the delay in transitioning from the County to the NYS Department of Health a nursing contract with the Nassau University Medical Center from April 2012 to 2013.
DF - UTILITY COSTS	37,624,375	37,624,375	-	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	-	
FF - INTEREST	93,863,296	89,642,463	4,220,833	A surplus is projected due to delayed and reduced borrowing.
GA - LOCAL GOVT ASST PROGRAM	62,852,361	62,852,361	-	
GG - PRINCIPAL	69,011,202	68,136,202	875,000	A surplus is projected due to delayed and reduced borrowing.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	-	
HD - DEBT SERVICE CHARGEBACKS	345,015,740	339,919,907	5,095,833	The projected surplus reflects the lower projected debt service expense.
HF - INTER-DEPARTMENTAL CHARGES	155,436,060	155,436,060	-	
HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	19,332,746	-	
LB - TRANSF TO GENERAL FUND	-	225,000	(225,000)	A deficit reflects the transfer from the Police Department to the Budget Department to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department. The projected deficit will be offset by Interfund Transfers.
MM - MASS TRANSPORTATION	42,217,100	42,217,100	-	
NA - NCIFA EXPENDITURES	2,025,000	2,025,000	-	
OO - OTHER EXPENSE	385,837,230	360,868,240	24,968,990	It is anticipated that the contingency portion of other expense will be used to offset expenses in other areas.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	172,975,000	-	
SS - RECIPIENT GRANTS	74,645,000	66,210,000	8,435,000	A surplus is projected primarily as a result of a lower than projected number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net programs. In addition, expenses associated with the Emergency Hotel Placement Program are being re-classed to the Emergency Vendor Payment line.
TT - PURCHASED SERVICES	57,944,683	59,158,636	(1,213,953)	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
WW - EMERGENCY VENDOR PAYMENTS	64,396,824	66,771,824	(2,375,000)	A deficit is projected primarily due to non-budgeted costs associated with emergency hotel placements of various clients; higher than budgeted utility costs and costs of providing institutional care to foster children.
XX - MEDICAID	248,838,445	248,838,445	-	
	<b>3,293,908,747</b>	<b>3,343,044,167</b>	<b>(49,135,420)</b>	

## 2012 March Salary Variance

Salaries & Wages :	\$Amount
2012 Savings Included in Adopted Budget	(132.0)
Workforce Reduction FT only	51.8
Backfill	(1.6)
Savings in PT based on On Board HC	3.9
Savings in SE	1.8
Salary Savings from Board of Elections & Comptrollers	3.8
Forecasted 2012 Attrition Savings (Excluding Police Incentive)	2.5
Term Leave Expense not being bonded	(24.7)
Additional Overtime	(26.8)
Other Extras	(1.6)
PW transfer to CAP Fund	7.8
<b>Salary Variance</b>	<b>(115.1)</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## Revenue Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Adopted Budget	First Quarter Projection	Variance	Explanations
BA - INT PENALTY ON TAX	28,500,000	28,500,000	-	
BC - PERMITS & LICENSES	12,029,332	11,536,732	(492,600)	A deficit is projected primarily due to a lower estimate for the number of road opening permits to be issued than originally contemplated.
BD - FINES & FORFEITS	51,249,708	51,254,708	5,000	
BE - INVEST INCOME	3,626,400	2,379,784	(1,246,616)	A deficit is projected primarily due to lower investment earnings rates than was anticipated in the budget.
BF - RENTS & RECOVERIES	16,894,401	24,461,341	7,566,940	A surplus is projected primarily due to an anticipated sale of County owned property.
BG - REVENUE OFFSET TO EXPENSE	21,984,354	21,984,354	-	
BH - DEPT REVENUES	171,941,513	171,164,486	(777,027)	A deficit is projected primarily due to an estimated lower number of Suffolk County Inmates than originally anticipated.
BI - CAP BACKCHARGES	9,887,864	3,655,300	(6,232,564)	A deficit is projected due to a change in accounting treatment for salaries charged to capital projects.
BJ - INTERDEPT REVENUES	155,436,060	155,436,060	-	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,661,865	-	
BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	103,138,378	-	
BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	339,919,906	(5,095,833)	The projected deficit reflects the lower projected debt service expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	74,139,205	84,504,993	10,365,788	Reflects a supplemental appropriation from the Police Retirement Reserve Fund to help cover the liability associated with the Police Voluntary Separation Incentive Program.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	165,063,957	159,322,370	(5,741,587)	A deficit is projected primarily due to a lower than projected number of caseloads under the Temporary Assistance for Needy Families program (TANF) as well as lower reimbursements in connection with lower projected salary levels.
IF - INTERFD TSFS - INTERFUND TRANSFERS	-	225,000	225,000	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department. The projected surplus will be offset by Transfers to General Fund.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,814,429	234,727,113	(87,316)	
TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	970,802,675	-	
TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	85,423,241	37,532	
TL - PROPERTY TAX	804,331,558	804,331,558	-	
TO - OTB 5% TAX	3,229,600	3,229,600	-	
TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	27,776,000	-	
	<b>3,293,908,747</b>	<b>3,292,435,464</b>	<b>(1,473,283)</b>	

**FUND AND  
DEPARTMENT DETAIL**





# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



MAJOR FUNDS					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	686,673,715	226,734,010	801,822,644	(115,148,929)
	AB - FRINGE BENEFITS	481,416,054	183,117,158	454,358,076	27,057,978
	AC - WORKERS COMPENSATION	30,399,332	2,952,091	30,399,332	-
	BB - EQUIPMENT	1,481,429	121,329	1,481,429	-
	DD - GENERAL EXPENSES	30,310,790	9,125,052	30,647,791	(337,001)
	DE - CONTRACTUAL SERVICES	213,612,365	142,997,297	214,101,536	(489,171)
	DF - UTILITY COSTS	37,624,375	17,697,429	37,624,375	-
	DG - VAR DIRECT EXPENSES	5,000,000	-	5,000,000	-
	FF - INTEREST	93,863,296	8,846,157	89,642,463	4,220,833
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	(15,930,090)	62,852,361	-
	GG - PRINCIPAL	69,011,202	8,655,000	68,136,202	875,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	2,850,867	19,332,746	-
	JA - CONTINGENCIES RESERVE	-	(2,808,854)	-	-
	LB - TRANSF TO GENERAL FUND	-	-	225,000	(225,000)
	MM - MASS TRANSPORTATION	42,217,100	901,858	42,217,100	-
	NA - NCIFA EXPENDITURES	2,025,000	-	2,025,000	-
	OO - OTHER EXPENSE	385,837,230	16,764,064	360,868,240	24,968,990
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	122,125,662	172,975,000	-
	SS - RECIPIENT GRANTS	74,645,000	15,890,084	66,210,000	8,435,000
	TT - PURCHASED SERVICES	57,944,683	35,601,890	59,158,636	(1,213,953)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	35,314,968	66,771,824	(2,375,000)
	XX - MEDICAID	248,838,445	60,914,330	248,838,445	-
<b>Expenses excluding Interdepartmental Transfers</b>		<b>2,793,456,947</b>	<b>884,870,302</b>	<b>2,847,688,200</b>	<b>(54,231,253)</b>
<b>Interdepartmental Transfers</b>		<b>500,451,800</b>	<b>200,321</b>	<b>495,355,967</b>	<b>5,095,833</b>
<b>Total Expenses Including Interdepartmental Transfers</b>		<b>3,293,908,747</b>	<b>885,070,623</b>	<b>3,343,044,167</b>	<b>(49,135,420)</b>
REV	BA - INT PENALTY ON TAX	28,500,000	7,289,555	28,500,000	-
	BC - PERMITS & LICENSES	12,029,332	2,833,534	11,536,732	(492,600)
	BD - FINES & FORFEITS	51,249,708	9,954,129	51,254,708	5,000
	BE - INVEST INCOME	3,626,400	240,983	2,379,784	(1,246,616)
	BF - RENTS & RECOVERIES	16,894,401	3,630,193	24,461,341	7,566,940
	BG - REVENUE OFFSET TO EXPENSE	21,984,354	(963,522)	21,984,354	-
	BH - DEPT REVENUES	171,941,513	21,129,435	171,164,486	(777,027)
	BI - CAP BACKCHARGES	9,887,864	-	3,655,300	(6,232,564)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	(21,157)	8,661,865	-
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	-	103,138,378	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	74,139,205	1,733,125	84,504,993	10,365,788
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	165,063,957	23,510,006	159,322,370	(5,741,587)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	225,000	225,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,814,429	27,544,995	234,727,113	(87,316)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	85,621,328	970,802,675	-
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	3,806,925	85,423,241	37,532
	TL - PROPERTY TAX	804,331,558	-	804,331,558	-
	TO - OTB 5% TAX	3,229,600	224,137	3,229,600	-
	TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	3,214,835	27,776,000	-
<b>Revenues Including Interdepartmental Transfers</b>		<b>2,793,456,948</b>	<b>189,748,501</b>	<b>2,797,079,498</b>	<b>3,622,550</b>
<b>Interdepartmental Transfers</b>		<b>500,451,799</b>	<b>200,321</b>	<b>495,355,966</b>	<b>(5,095,833)</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,293,908,747</b>	<b>189,948,822</b>	<b>3,292,435,464</b>	<b>(1,473,283)</b>
<b>Surplus / (Deficit)</b>				<b>(50,608,703)</b>	

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	274,194,930	104,667,167	353,776,811	(79,581,881)
	AB - FRINGE BENEFITS	243,258,092	70,688,383	225,092,121	18,165,971
	AC - WORKERS COMPENSATION	19,614,935	1,497,147	19,614,935	-
	BB - EQUIPMENT	1,074,777	91,552	1,074,777	-
	DD - GENERAL EXPENSES	23,241,020	6,941,365	23,578,021	(337,001)
	DE - CONTRACTUAL SERVICES	201,300,365	136,236,709	201,789,536	(489,171)
	DF - UTILITY COSTS	33,927,375	16,807,377	33,927,375	-
	DG - VAR DIRECT EXPENSES	5,000,000	-	5,000,000	-
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	(15,930,090)	62,852,361	-
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	332,235,488	-	327,139,655	5,095,833
	HF - INTER-DEPARTMENTAL CHARGES	80,820,023	200,321	80,820,023	-
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	2,850,867	19,332,746	-
	JA - CONTINGENCIES RESERVE	-	(2,808,854)	-	-
	MM - MASS TRANSPORTATION	42,217,100	901,858	42,217,100	-
	NA - NCIFA EXPENDITURES	2,025,000	-	2,025,000	-
	OO - OTHER EXPENSE	135,295,266	16,404,329	133,831,994	1,463,272
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	122,125,662	172,975,000	-
	SS - RECIPIENT GRANTS	74,645,000	15,890,084	66,210,000	8,435,000
	TT - PURCHASED SERVICES	57,944,683	35,601,890	59,158,636	(1,213,953)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	35,314,968	66,771,824	(2,375,000)
	XX - MEDICAID	248,838,445	60,914,330	248,838,445	-
<b>EXP Total</b>		<b>2,108,189,430</b>	<b>621,395,065</b>	<b>2,159,026,360</b>	<b>(50,836,930)</b>
REV	BA - INT PENALTY ON TAX	28,500,000	7,289,555	28,500,000	-
	BC - PERMITS & LICENSES	8,300,832	2,099,699	7,808,232	(492,600)
	BD - FINES & FORFEITS	49,499,708	9,753,029	49,504,708	5,000
	BE - INVEST INCOME	3,331,500	228,402	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	16,694,401	3,520,058	24,208,248	7,513,847
	BG - REVENUE OFFSET TO EXPENSE	18,499,454	(963,522)	18,499,454	-
	BH - DEPT REVENUES	136,250,013	15,944,462	135,472,986	(777,027)
	BI - CAP BACKCHARGES	8,075,464	-	3,655,300	(4,420,164)
	BJ - INTERDEPT REVENUES	116,499,063	200,321	116,499,063	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	(21,157)	8,661,865	-
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	93,071,000	-	93,071,000	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,202,386	1,733,125	45,202,386	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	158,236,049	20,924,031	152,494,462	(5,741,587)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	225,000	225,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,035,429	27,524,890	233,948,113	(87,316)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	85,621,328	970,802,675	-
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	3,806,925	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	-	120,039,282	-
	TO - OTB 5% TAX	3,229,600	224,137	3,229,600	-
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	448,026	3,875,000	-
<b>REV Total</b>		<b>2,108,189,430</b>	<b>178,333,309</b>	<b>2,103,431,479</b>	<b>(4,757,951)</b>
<b>Surplus / (Deficit)</b>					<b>(55,594,881)</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



DEBT SERVICE FUND					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	FF - INTEREST	93,863,296	8,846,157	89,642,463	4,220,833
	GG - PRINCIPAL	69,011,202	8,655,000	68,136,202	875,000
	OO - OTHER EXPENSE	222,219,146	109,491	222,219,146	-
<b>EXP Total</b>		<b>385,093,644</b>	<b>17,610,648</b>	<b>379,997,811</b>	<b>5,095,833</b>
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,438,378	-	6,438,378	-
	BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	-	339,919,906	(5,095,833)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,476,219	-	28,476,219	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	2,581,654	5,163,308	-
<b>REV Total</b>		<b>385,093,644</b>	<b>2,581,654</b>	<b>379,997,811</b>	<b>(5,095,833)</b>
<b>Surplus / (Deficit)</b>			-	-	
E/R	OBJECT AND NAME	EXPLANATION			
EXP	FF - INTEREST	A surplus is projected due to delayed and reduced borrowing.			
	GG - PRINCIPAL	A surplus is projected due to delayed and reduced borrowing.			
REV	BV - DEBT SERVICE CHARGEBACK REVENUE	The projected deficit reflects the lower projected Debt Service Expense.			

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	9,678,789	3,049,294	10,454,521	(775,732)
	AB - FRINGE BENEFITS	4,676,084	1,792,605	4,434,000	242,084
	BB - EQUIPMENT	26,600	-	26,600	-
	DD - GENERAL EXPENSES	76,700	27,692	76,700	-
	DE - CONTRACTUAL SERVICES	4,275,100	4,151,118	4,275,100	-
	HD - DEBT SERVICE CHARGEBACKS	338,713	-	338,713	-
	HF - INTER-DEPARTMENTAL CHARGES	2,655,373	-	2,655,373	-
<b>EXP Total</b>		<b>21,727,359</b>	<b>9,020,709</b>	<b>22,261,007</b>	<b>(533,648)</b>
REV	BE - INVEST INCOME	6,200	-	20	(6,180)
	BF - RENTS & RECOVERIES	-	2,000	2,000	2,000
	BG - REVENUE OFFSET TO EXPENSE	28,700	-	28,700	-
	BH - DEPT REVENUES	6,147,300	1,497,407	6,147,300	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	-	104,600	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	20,105	190,000	-
	TL - PROPERTY TAX	15,250,559	-	15,250,559	-
<b>REV Total</b>		<b>21,727,359</b>	<b>1,519,512</b>	<b>21,723,179</b>	<b>(4,180)</b>
<b>Surplus / (Deficit)</b>		<b>-</b>			<b>(537,828)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected primarily due to Terminal Leave Expenses and the non-realization of the salary savings target.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	210,050,204	54,988,192	226,285,159	(16,234,955)
	AB - FRINGE BENEFITS	120,142,218	58,961,299	114,564,274	5,577,944
	AC - WORKERS COMPENSATION	7,264,619	998,411	7,264,619	-
	BB - EQUIPMENT	152,052	36,272	152,052	-
	DD - GENERAL EXPENSES	3,824,750	1,116,174	3,824,750	-
	DE - CONTRACTUAL SERVICES	834,900	318,368	834,900	-
	DF - UTILITY COSTS	1,239,200	346,652	1,239,200	-
	HD - DEBT SERVICE CHARGEBACKS	1,733,051	-	1,733,051	-
	HF - INTER-DEPARTMENTAL CHARGES	22,464,774	-	22,464,774	-
	OO - OTHER EXPENSE	16,461,616	227,117	3,047,100	13,414,516
<b>EXP Total</b>		<b>384,167,384</b>	<b>116,992,485</b>	<b>381,409,879</b>	<b>2,757,505</b>
REV	AA - FUND BALANCE	-	-	-	-
	BC - PERMITS & LICENSES	2,828,500	571,090	2,828,500	-
	BD - FINES & FORFEITS	1,750,000	201,100	1,750,000	-
	BE - INVEST INCOME	271,400	11,876	58,500	(212,900)
	BF - RENTS & RECOVERIES	200,000	16,404	200,000	-
	BG - REVENUE OFFSET TO EXPENSE	1,460,000	-	1,460,000	-
	BH - DEPT REVENUES	4,911,700	941,031	4,911,700	-
	BJ - INTERDEPT REVENUES	354,257	-	354,257	-
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	2,407,000	-	2,407,000	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	10,365,788	10,365,788
	TL - PROPERTY TAX	369,984,527	-	369,984,527	-
<b>REV Total</b>		<b>384,167,384</b>	<b>1,741,501</b>	<b>394,320,272</b>	<b>10,152,888</b>
<b>Surplus / (Deficit)</b>				<b>-</b>	<b>12,910,393</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected due to an increase in the overtime projection, to be consistent with last year's results, as well as a portion of the liability associated with the Police Voluntary Separation Incentive Program, offset by a transfer from the Employee Benefit Accrued Liability Reserve Fund.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs. The Adopted Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
	OO - OTHER EXPENSE	The budgeted contingency is being used to offset expenses in other areas.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	Reflects a supplemental appropriation from the Employee Benefit Accrued Liability Reserve Fund to help cover the expenses associated with the Police Voluntary Separation Incentive Program.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## POLICE HEADQUARTER FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	192,749,792	64,029,357	211,306,154	(18,556,362)
	AB - FRINGE BENEFITS	113,339,660	51,674,871	110,267,681	3,071,979
	AC - WORKERS COMPENSATION	3,519,778	456,533	3,519,778	-
	BB - EQUIPMENT	228,000	(6,495)	228,000	-
	DD - GENERAL EXPENSES	3,168,320	1,039,821	3,168,320	-
	DE - CONTRACTUAL SERVICES	7,202,000	2,291,102	7,202,000	-
	DF - UTILITY COSTS	2,457,800	543,400	2,457,800	-
	HD - DEBT SERVICE CHARGEBACKS	10,708,488	-	10,708,488	-
	HF - INTER-DEPARTMENTAL CHARGES	24,251,608	-	24,251,608	-
	LB - TRANSF TO GENERAL FUND	-	-	225,000	(225,000)
	OO - OTHER EXPENSE	11,861,202	23,127	1,770,000	10,091,202
<b>EXP Total</b>		<b>369,486,648</b>	<b>120,051,716</b>	<b>375,104,829</b>	<b>(5,618,181)</b>
REV	BC - PERMITS & LICENSES	900,000	162,745	900,000	-
	BE - INVEST INCOME	17,300	705	10,400	(6,900)
	BF - RENTS & RECOVERIES	-	91,731	51,093	51,093
	BG - REVENUE OFFSET TO EXPENSE	1,996,200	-	1,996,200	-
	BH - DEPT REVENUES	24,632,500	2,746,535	24,632,500	-
	BI - CAP BACKCHARGES	1,812,400	-	-	(1,812,400)
	BJ - INTERDEPT REVENUES	13,338,458	-	13,338,458	-
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	1,222,000	-	1,222,000	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	-	356,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	4,321	1,664,600	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	-	589,000	-
	TL - PROPERTY TAX	299,057,190	-	299,057,190	-
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	2,766,809	23,901,000	-
<b>REV Total</b>		<b>369,486,648</b>	<b>5,772,846</b>	<b>367,718,441</b>	<b>(1,768,207)</b>
<b>Surplus / (Deficit)</b>				<b>-</b>	<b>(7,386,388)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an increase in projected overtime to be consistent with last year's results.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs. The Adopted Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
	OO - OTHER EXPENSE	The budgeted contingency is being used to offset expenses in other areas.
	LB - TRANSF TO GENERAL FUND	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department.
REV	BI - CAP BACKCHARGES	At this time, it is not clear if the capital projects will be approved. Therefore, revenues in Capital Backcharges are not being projected by taking a conservative approach.

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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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## RED LIGHT CAMERA FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	HF - INTER-DEPARTMENTAL CHARGES	25,244,282	-	25,244,282	-
<b>EXP Total</b>		<b>25,244,282</b>	-	<b>25,244,282</b>	-
REV	BJ - INTERDEPT REVENUES	25,244,282	-	25,244,282	-
<b>REV Total</b>		<b>25,244,282</b>	-	<b>25,244,282</b>	-

Surplus / (Deficit)

-

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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	19,332,216	5,541,847	18,651,638	680,578
	AB - FRINGE BENEFITS	11,614,028	4,034,127	10,924,403	689,625
	BB - EQUIPMENT	323,900	28,286	323,900	-
	DD - GENERAL EXPENSES	14,540,674	5,291,597	14,540,674	-
	DE - CONTRACTUAL SERVICES	24,020,600	10,861,396	24,020,600	-
	DF - UTILITY COSTS	10,749,300	5,911,927	10,749,300	-
	FF - INTEREST	9,143,079	-	9,143,079	-
	GG - PRINCIPAL	16,677,500	-	16,677,500	-
	HH - INTERFD CHGS - INTERFUND CHARGES	36,720,711	-	36,720,711	-
	OO - OTHER EXPENSE	21,095,600	-	21,095,600	-
<b>EXP Total</b>		<b>164,217,608</b>	<b>31,669,180</b>	<b>162,847,405</b>	<b>1,370,203</b>
REV	AA - FUND BALANCE	18,327,668	-	18,327,668	-
	BC - PERMITS & LICENSES	734,800	202,793	734,800	-
	BE - INVEST INCOME	1,141,500	60,268	346,432	(795,068)
	BF - RENTS & RECOVERIES	71,000	(69,802)	71,000	-
	BG - REVENUE OFFSET TO EXPENSE	164,900	-	164,900	-
	BH - DEPT REVENUES	40,004,300	551,589	40,004,300	-
	BI - CAP BACKCHARGES	650,000	-	650,000	-
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	-	2,251,394	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,872,046	-	100,872,046	-
<b>REV Total</b>		<b>164,217,608</b>	<b>744,848</b>	<b>163,422,540</b>	<b>(795,068)</b>
<b>Surplus / (Deficit)</b>				<b>575,135</b>	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies offset by targeted backfills based on operational needs.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs due to lower rates than was used in the budget. The Adopted Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.



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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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## AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	DD - GENERAL EXPENSES	100	100	100	-
	DE - CONTRACTUAL SERVICES	15,300	-	15,300	-
EXP Total		15,400	100	15,400	-

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,800,980	663,895	2,133,849	(332,869)
	DD - GENERAL EXPENSES	33,033	10,017	33,033	-
	DE - CONTRACTUAL SERVICES	12,250	1	12,250	-
<b>EXP Total</b>		<b>1,846,263</b>	<b>673,913</b>	<b>2,179,132</b>	<b>(332,869)</b>
REV	BF - RENTS & RECOVERIES	-	22,415	22,414	22,414
<b>REV Total</b>		<b>-</b>	<b>22,415</b>	<b>22,414</b>	<b>22,414</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	8,434,763	2,911,417	9,608,484	(1,173,721)
	BB - EQUIPMENT	5,000	-	5,000	-
	DD - GENERAL EXPENSES	303,900	97,527	303,900	-
	DE - CONTRACTUAL SERVICES	39,000	-	39,000	-
<b>EXP Total</b>		<b>8,782,663</b>	<b>3,008,944</b>	<b>9,956,384</b>	<b>(1,173,721)</b>
REV	BH - DEPT REVENUES	100,400	19,545	100,400	-
	BI - CAP BACKCHARGES	155,300	-	155,300	-
<b>REV Total</b>		<b>255,700</b>	<b>19,545</b>	<b>255,700</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,786,438	2,664,312	8,791,791	(1,005,353)
	BB - EQUIPMENT	15,000	840	15,000	-
	DD - GENERAL EXPENSES	427,400	335,177	427,400	-
	DE - CONTRACTUAL SERVICES	2,800,000	538,358	2,800,000	-
<b>EXP Total</b>		<b>11,028,838</b>	<b>3,538,687</b>	<b>12,034,191</b>	<b>(1,005,353)</b>
REV	BD - FINES & FORFEITS	590,000	92,003	590,000	-
	BF - RENTS & RECOVERIES	620,000	430,112	620,000	-
	BH - DEPT REVENUES	95,000	21,659	95,000	-
	BJ - INTERDEPT REVENUES	3,124,796	-	3,124,796	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	185,726	300,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	47,839	75,000	-
<b>REV Total</b>		<b>4,804,796</b>	<b>777,339</b>	<b>4,804,796</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	-	332,516	-	-
	DD - GENERAL EXPENSES	-	(165)	-	-
	DE - CONTRACTUAL SERVICES	-	(439,500)	-	-
<b>EXP Total</b>		-	<b>(107,149)</b>	-	-

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	The balances appear due to departments' consolidation and will be moved to the appropriate department.
	DD - GENERAL EXPENSES	The balances appear due to departments' consolidation and will be moved to the appropriate department.
	DE - CONTRACTUAL SERVICES	The balances appear due to departments' consolidation and will be moved to the appropriate department.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET						
E/R	CC AND NAME	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET	AA - SALARIES, WAGES & FEES	2,314,399	1,021,007	4,726,734	(2,412,335)
		AB - FRINGE BENEFITS	27,306,963	3,979	25,594,351	1,712,612
		AC - WORKERS COMPENSATION	12,314,600	296,294	12,314,600	-
		BB - EQUIPMENT	10,000	-	10,000	-
		DD - GENERAL EXPENSES	50,500	7,991	50,501	(1)
		DE - CONTRACTUAL SERVICES	2,803,600	1,650,000	2,803,600	-
		GA - LOCAL GOVT ASST PROGRAM	62,852,361	-	62,852,361	-
		HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
		HF - INTER-DEPARTMENTAL CHARGES	5,947,211	-	5,947,211	-
		HH - INTERFD CHGS - INTERFUND CHARGES	19,322,746	2,850,867	19,322,746	-
		NA - NCIFA EXPENDITURES	2,025,000	-	2,025,000	-
		OO - OTHER EXPENSE	44,901,094	9,105,331	44,901,094	-
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>	<b>Total</b>	<b>192,848,474</b>	<b>27,935,469</b>	<b>193,548,198</b>	<b>(699,724)</b>
	30 - FISCAL ANALYSIS	AA - SALARIES, WAGES & FEES	(84,324,037)	-	(2,500,000)	(81,824,037)
	<b>30 - FISCAL ANALYSIS</b>	<b>Total</b>	<b>(84,324,037)</b>	<b>-</b>	<b>(2,500,000)</b>	<b>(81,824,037)</b>
<b>EXP Total</b>			<b>108,524,437</b>	<b>27,935,469</b>	<b>191,048,198</b>	<b>(82,523,761)</b>
REV	10 - OFFICE OF MANAGEMENT AND BUDGET	BD - FINES & FORFEITS	2,850,000	282,117	2,850,000	-
		BF - RENTS & RECOVERIES	1,020,000	326,038	1,330,259	310,259
		BG - REVENUE OFFSET TO EXPENSE	15,110,954	620,996	15,110,954	-
		BH - DEPT REVENUES	620,000	620,000	620,000	-
		BJ - INTERDEPT REVENUES	59,582,617	-	59,582,617	-
		BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	-	8,661,865	-
		BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,071,000	-	18,071,000	-
		BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	39,643,146	1,733,125	39,643,146	-
		FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	90,549	118,400	-
		IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	225,000	225,000
		SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	1,647,139	2,405,000	-
		TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	103,989,979	970,802,675	-
		TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	3,806,925	85,423,241	37,532
		TL - PROPERTY TAX	120,039,282	-	120,039,282	-
		TO - OTB 5% TAX	3,229,600	224,137	3,229,600	-
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>	<b>Total</b>	<b>1,327,540,248</b>	<b>113,341,005</b>	<b>1,328,113,039</b>	<b>572,791</b>
<b>REV Total</b>			<b>1,327,540,248</b>	<b>113,341,005</b>	<b>1,328,113,039</b>	<b>572,791</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is currently projected in CC10 primarily due to the County's portion of Terminal Leave expense associated with employees terminated from the Hospital for which the county assumed would be bonded.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower health insurance costs for retirees of the Nassau University Medical Center.
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of cancelling prior year disencumbrances.
	IF - INTERFD TSFS - INTERFUND TRANSFERS	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department. The projected surplus will be offset by Transfers to General Fund.
	TB - PART COUNTY - SALES TAX PART COUNTY	A surplus is projected due to an adjustment for City of Glen Cove which was received after the adoption of the budget.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,690,540	489,528	1,772,099	(81,559)
	BB - EQUIPMENT	2,400	-	2,400	-
	DD - GENERAL EXPENSES	14,700	5,528	14,700	-
<b>EXP Total</b>		<b>1,707,640</b>	<b>495,056</b>	<b>1,789,199</b>	<b>(81,559)</b>
REV	BC - PERMITS & LICENSES	2,922,307	934,024	2,922,307	-
	BD - FINES & FORFEITS	470,000	51,363	470,000	-
	BH - DEPT REVENUES	200	-	200	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	-	45,000	-
<b>REV Total</b>		<b>3,437,507</b>	<b>985,387</b>	<b>3,437,507</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	121,893,214	32,762,476	122,462,964	(569,750)
	AC - WORKERS COMPENSATION	5,260,135	907,945	5,260,135	-
	BB - EQUIPMENT	66,700	457	66,700	-
	DD - GENERAL EXPENSES	2,993,000	798,257	2,993,000	-
	DE - CONTRACTUAL SERVICES	18,985,600	(8,746,708)	18,985,600	-
	DF - UTILITY COSTS	638,800	151,628	638,800	-
	HF - INTER-DEPARTMENTAL CHARGES	431,772	-	431,772	-
<b>EXP Total</b>		<b>150,269,221</b>	<b>25,874,055</b>	<b>150,838,971</b>	<b>(569,750)</b>
REV	BD - FINES & FORFEITS	20,000	-	20,000	-
	BF - RENTS & RECOVERIES	819,000	60,530	879,529	60,529
	BG - REVENUE OFFSET TO EXPENSE	500,000	100,000	500,000	-
	BH - DEPT REVENUES	15,753,125	1,746,506	14,992,708	(760,417)
	BJ - INTERDEPT REVENUES	290,000	7,112	290,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,972,800	1,688,918	14,972,800	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	163,726	372,000	-
<b>REV Total</b>		<b>32,726,925</b>	<b>3,766,792</b>	<b>32,027,037</b>	<b>(699,888)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected primarily due to Overtime and expenses related to Terminal Leave. Overtime expense should be offset by year end with the implementation of the Smart Government Initiatives.
REV	BH - DEPT REVENUES	A shortfall is projected due to a lower than anticipated influx of Suffolk inmates.



# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,751,629	468,210	1,677,060	74,569
	DD - GENERAL EXPENSES	80,000	49,486	80,000	-
	DE - CONTRACTUAL SERVICES	225,000	100,000	225,000	-
<b>EXP Total</b>		<b>2,056,629</b>	<b>617,696</b>	<b>1,982,060</b>	<b>74,569</b>
REV	BF - RENTS & RECOVERIES	-	8,080	8,080	8,080
<b>REV Total</b>		<b>-</b>	<b>8,080</b>	<b>8,080</b>	<b>8,080</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,703,507	751,739	2,371,597	(668,090)
	BB - EQUIPMENT	1,000	-	1,000	-
	DD - GENERAL EXPENSES	1,067,100	627,599	1,397,100	(330,000)
<b>EXP Total</b>		<b>2,771,607</b>	<b>1,379,338</b>	<b>3,769,697</b>	<b>(998,090)</b>
REV	BJ - INTERDEPT REVENUES	1,348,363	-	1,348,363	-
<b>REV Total</b>		<b>1,348,363</b>	<b>-</b>	<b>1,348,363</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## CL - COUNTY CLERK

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	5,412,219	1,510,900	4,995,248	416,971
	BB - EQUIPMENT	50,000	-	50,000	-
	DD - GENERAL EXPENSES	300,000	78,278	300,000	-
	DE - CONTRACTUAL SERVICES	300,000	116,281	300,000	-
<b>EXP Total</b>		<b>6,062,219</b>	<b>1,705,459</b>	<b>5,645,248</b>	<b>416,971</b>
REV	BD - FINES & FORFEITS	200,000	40,866	200,000	-
	BH - DEPT REVENUES	23,952,000	4,106,892	23,952,000	-
<b>REV Total</b>		<b>24,152,000</b>	<b>4,147,758</b>	<b>24,152,000</b>	<b>-</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,410,289	1,807,386	5,657,726	752,563
	BB - EQUIPMENT	5,000	-	5,000	-
	DD - GENERAL EXPENSES	75,000	14,320	75,000	-
	DE - CONTRACTUAL SERVICES	425,000	11,600	425,000	-
<b>EXP Total</b>		<b>6,915,289</b>	<b>1,833,306</b>	<b>6,162,726</b>	<b>752,563</b>
REV	BF - RENTS & RECOVERIES	250,000	9	250,009	9
	BH - DEPT REVENUES	16,300	5,454	16,300	-
<b>REV Total</b>		<b>266,300</b>	<b>5,463</b>	<b>266,309</b>	<b>9</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	3,858,344	1,312,643	4,091,029	(232,685)
	DD - GENERAL EXPENSES	327,400	136,662	327,400	-
	DE - CONTRACTUAL SERVICES	11,000	-	11,000	-
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	-	10,000	-
<b>EXP Total</b>		<b>4,206,744</b>	<b>1,449,305</b>	<b>4,439,429</b>	<b>(232,685)</b>
REV	BF - RENTS & RECOVERIES	138,961	-	138,961	-
	BH - DEPT REVENUES	612,000	24,330	612,000	-
<b>REV Total</b>		<b>750,961</b>	<b>24,330</b>	<b>750,961</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## CT - COURTS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AB - FRINGE BENEFITS	1,755,698	358,316	1,709,844	45,854
<b>EXP Total</b>		<b>1,755,698</b>	<b>358,316</b>	<b>1,709,844</b>	<b>45,854</b>
REV	BG - REVENUE OFFSET TO EXPENSE	284,600	-	284,600	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,105,781	203,218	1,105,781	-
<b>REV Total</b>		<b>1,390,381</b>	<b>203,218</b>	<b>1,390,381</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	28,218,694	8,481,289	27,798,470	420,224
	BB - EQUIPMENT	75,500	5,094	75,500	-
	DD - GENERAL EXPENSES	1,002,300	239,768	1,002,300	-
	DE - CONTRACTUAL SERVICES	1,057,500	518,157	1,057,500	-
<b>EXP Total</b>		<b>30,353,994</b>	<b>9,244,308</b>	<b>29,933,770</b>	<b>420,224</b>
REV	BD - FINES & FORFEITS	-	5,000	5,000	5,000
	BF - RENTS & RECOVERIES	250,000	23,058	273,057	23,057
	BH - DEPT REVENUES	12,000	3,975	12,000	-
	BJ - INTERDEPT REVENUES	366,454	-	366,454	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,400	-	34,400	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	39,400	-	39,400	-
<b>REV Total</b>		<b>702,254</b>	<b>32,033</b>	<b>730,311</b>	<b>28,057</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to a reduction in Overtime and Seasonal Budget.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## DS - DEBT SERVICE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	HD - DEBT SERVICE CHARGEBACKS	332,235,488	-	327,139,655	5,095,833
<b>EXP Total</b>		<b>332,235,488</b>	<b>-</b>	<b>327,139,655</b>	<b>5,095,833</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	HD - DEBT SERVICE CHARGEBACKS	A surplus is projected due to delayed and reduced borrowing. The projected surplus will be offset by a deficit in Debt Service Chargeback Revenue.



# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	12,192,047	3,300,352	11,614,843	577,204
	BB - EQUIPMENT	119,100	12,265	119,100	-
	DD - GENERAL EXPENSES	3,560,500	137,896	3,560,500	-
	DE - CONTRACTUAL SERVICES	1,046,500	(187,460)	1,046,500	-
	OO - OTHER EXPENSE	1,463,272	-	-	1,463,272
<b>EXP Total</b>		<b>18,381,419</b>	<b>3,263,053</b>	<b>16,340,943</b>	<b>2,040,476</b>
REV	BF - RENTS & RECOVERIES	120,000	13,500	120,000	-
	BH - DEPT REVENUES	35,000	11,116	35,000	-
<b>REV Total</b>		<b>155,000</b>	<b>24,616</b>	<b>155,000</b>	<b>-</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to an anticipated workforce reduction initiative.
	OO - OTHER EXPENSE	A surplus is projected due to the non utilization of the contingency funds.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	581,771	134,969	502,646	79,125
	DD - GENERAL EXPENSES	9,500	(10,000)	9,500	-
	DE - CONTRACTUAL SERVICES	100,000	-	100,000	-
<b>EXP Total</b>		<b>691,271</b>	<b>124,969</b>	<b>612,146</b>	<b>79,125</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	491,571	-	491,571	-
<b>REV Total</b>		<b>491,571</b>	<b>-</b>	<b>491,571</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AB - FRINGE BENEFITS	214,195,431	77,924,618	197,787,926	16,407,505
<b>EXP Total</b>		<b>214,195,431</b>	<b>77,924,618</b>	<b>197,787,926</b>	<b>16,407,505</b>
REV	BG - REVENUE OFFSET TO EXPENSE	2,603,900	-	2,603,900	-
<b>REV Total</b>		<b>2,603,900</b>	<b>-</b>	<b>2,603,900</b>	<b>-</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs for both Active Employees & Retirees.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	13,966,902	4,368,358	13,855,983	110,919
	BB - EQUIPMENT	27,600	3,674	27,600	-
	DD - GENERAL EXPENSES	1,688,101	320,391	1,688,101	-
	DE - CONTRACTUAL SERVICES	548,000	39,000	548,000	-
	DG - VAR DIRECT EXPENSES	5,000,000	-	5,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	6,311,999	-	6,311,999	-
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	122,125,662	172,975,000	-
<b>EXP Total</b>		<b>200,517,602</b>	<b>126,857,085</b>	<b>200,406,683</b>	<b>110,919</b>
REV	BC - PERMITS & LICENSES	4,085,925	1,087,315	4,085,925	-
	BD - FINES & FORFEITS	277,900	10,450	277,900	-
	BF - RENTS & RECOVERIES	807,300	104,149	826,924	19,624
	BH - DEPT REVENUES	11,429,450	3,115,946	11,429,450	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	477,640	-	477,640	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	95,021,780	5,312,934	95,021,780	-
<b>REV Total</b>		<b>112,099,995</b>	<b>9,630,794</b>	<b>112,119,619</b>	<b>19,624</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	82,700	26,173	726,126	(643,426)
	DD - GENERAL EXPENSES	5,400	2,000	12,400	(7,000)
	HF - INTER-DEPARTMENTAL CHARGES	229,707	-	229,707	-
<b>EXP Total</b>		<b>317,807</b>	<b>28,173</b>	<b>968,233</b>	<b>(650,426)</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	670,800	670,800
<b>REV Total</b>		<b>-</b>	<b>-</b>	<b>670,800</b>	<b>670,800</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected due to the transfer of the Homeless & Employment Program from the Grant Fund to the General Fund. This shortfall is offset by projected surplus in State Aid.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	-	71,439	-	-
<b>EXP Total</b>		-	<b>71,439</b>	-	-
REV	BD - FINES & FORFEITS	-	4,095	-	-
<b>REV Total</b>		-	<b>4,095</b>	-	-

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	The balances appear due to departments' consolidation and will be moved to the appropriate department.
REV	BD - FINES & FORFEITS	The balances appear due to departments' consolidation and will be moved to the appropriate department.

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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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## HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	270,333	142,577	525,678	(255,345)
	DD - GENERAL EXPENSES	5,450	3,801	5,450	-
	DE - CONTRACTUAL SERVICES	11,600	50	11,600	-
<b>EXP Total</b>		<b>287,383</b>	<b>146,428</b>	<b>542,728</b>	<b>(255,345)</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,780,727	1,624,589	7,044,860	(264,133)
	BB - EQUIPMENT	1,000	-	1,000	-
	DD - GENERAL EXPENSES	651,200	93,165	651,200	-
	DE - CONTRACTUAL SERVICES	29,628,447	19,184,491	29,672,618	(44,171)
	HF - INTER-DEPARTMENTAL CHARGES	4,216,267	-	4,216,267	-
<b>EXP Total</b>		<b>41,277,641</b>	<b>20,902,245</b>	<b>41,585,945</b>	<b>(308,304)</b>
REV	BD - FINES & FORFEITS	40,000	-	40,000	-
	BF - RENTS & RECOVERIES	-	25,992	25,992	25,992
	BH - DEPT REVENUES	16,800	30	30	(16,770)
	BJ - INTERDEPT REVENUES	18,818,511	193,209	18,818,511	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	565,000	-	565,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,632,871	162,806	5,677,042	44,171
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	13,541,152	-	13,541,152	-
<b>REV Total</b>		<b>38,614,334</b>	<b>382,037</b>	<b>38,667,727</b>	<b>53,393</b>



# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,904,265	2,478,970	7,232,498	(328,233)
	DD - GENERAL EXPENSES	308,150	17,277	308,150	-
	DE - CONTRACTUAL SERVICES	8,609,797	3,537,801	8,609,797	-
	DF - UTILITY COSTS	4,245,500	878,325	4,245,500	-
	HF - INTER-DEPARTMENTAL CHARGES	1,341,876	-	1,341,876	-
<b>EXP Total</b>		<b>21,409,588</b>	<b>6,912,373</b>	<b>21,737,821</b>	<b>(328,233)</b>
REV	BH - DEPT REVENUES	5,000	1,932	5,000	-
	BI - CAP BACKCHARGES	2,500,000	-	2,500,000	-
	BJ - INTERDEPT REVENUES	4,462,594	-	4,462,594	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,500	-	433,500	-
<b>REV Total</b>		<b>7,401,094</b>	<b>1,932</b>	<b>7,401,094</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,298,656	1,514,187	5,451,818	846,838
	BB - EQUIPMENT	45,777	-	45,777	-
	DD - GENERAL EXPENSES	1,682,331	1,209,366	1,682,331	-
	DE - CONTRACTUAL SERVICES	1,568,274	905,000	1,568,274	-
<b>EXP Total</b>		<b>9,595,038</b>	<b>3,628,553</b>	<b>8,748,200</b>	<b>846,838</b>
REV	BF - RENTS & RECOVERIES	-	1	1	1
<b>REV Total</b>		<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	227,000	102,160	259,602	(32,602)
	DD - GENERAL EXPENSES	5,700	2,500	5,700	-
	DE - CONTRACTUAL SERVICES	407,900	(136,800)	407,900	-
<b>EXP Total</b>		<b>640,600</b>	<b>(32,140)</b>	<b>673,202</b>	<b>(32,602)</b>
REV	BF - RENTS & RECOVERIES	-	69,578	69,577	69,577
<b>REV Total</b>		<b>-</b>	<b>69,578</b>	<b>69,577</b>	<b>69,577</b>

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

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	280,017	119,913	454,870	(174,853)
	DD - GENERAL EXPENSES	6,000	3,244	6,000	-
	DE - CONTRACTUAL SERVICES	51,400	1,251	51,400	-
<b>EXP Total</b>		<b>337,417</b>	<b>124,408</b>	<b>512,270</b>	<b>(174,853)</b>
REV	BF - RENTS & RECOVERIES	-	-	-	-
<b>REV Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	4,836,109	1,740,563	5,887,906	(1,051,797)
	BB - EQUIPMENT	11,800	208	11,800	-
	DD - GENERAL EXPENSES	382,975	143,320	382,975	-
	DE - CONTRACTUAL SERVICES	57,160	-	57,160	-
	HF - INTER-DEPARTMENTAL CHARGES	1,134,415	-	1,134,415	-
<b>EXP Total</b>		<b>6,422,459</b>	<b>1,884,091</b>	<b>7,474,256</b>	<b>(1,051,797)</b>
REV	BH - DEPT REVENUES	20,000	8,790	20,000	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,200	-	166,200	-
<b>REV Total</b>		<b>186,200</b>	<b>8,790</b>	<b>186,200</b>	<b>-</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected due to staffing required for the Evidence Analysis Unit that was previously outsourced by the Police Department and the anticipated non-realization of the workforce initiative. This shortfall is partially being funded by a transfer from the Police Department.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	-	(1,711,314)	-	-
	AB - FRINGE BENEFITS	-	(7,598,530)	-	-
	GA - LOCAL GOVT ASST PROGRAM	-	(15,930,090)	-	-
	JA - CONTINGENCIES RESERVE	-	(2,808,854)	-	-
	OO - OTHER EXPENSE	-	(5,096,525)	-	-
<b>EXP Total</b>		-	<b>(33,145,313)</b>	-	-
REV	BF - RENTS & RECOVERIES	-	114,680	-	-
	BG - REVENUE OFFSET TO EXPENSE	-	(1,684,518)	-	-
<b>REV Total</b>		-	<b>(1,569,838)</b>	-	-

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	The balances appear due to departments' consolidation and will be moved to the appropriate department.
	AB - FRINGE BENEFITS	The balances appear due to departments' consolidation and will be moved to the appropriate department.
	GA - LOCAL GOVT ASST PROGRAM	The balances appear due to departments' consolidation and will be moved to the appropriate department.
	JA - CONTINGENCIES RESERVE	The balances appear due to departments' consolidation and will be moved to the appropriate department.
	OO - OTHER EXPENSE	The balances appear due to departments' consolidation and will be moved to the appropriate department.
REV	BG - REVENUE OFFSET TO EXPENSE	The balances appear due to departments' consolidation and will be moved to the appropriate department.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	453,354	171,574	512,384	(59,030)
	DD - GENERAL EXPENSES	9,000	1,961	9,000	-
	DE - CONTRACTUAL SERVICES	13,700	-	13,700	-
<b>EXP Total</b>		<b>476,054</b>	<b>173,535</b>	<b>535,084</b>	<b>(59,030)</b>
REV	BH - DEPT REVENUES	400,000	30,111	400,000	-
<b>REV Total</b>		<b>400,000</b>	<b>30,111</b>	<b>400,000</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## PB - PROBATION

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	16,672,571	5,589,990	16,609,933	62,638
	BB - EQUIPMENT	30,900	-	30,900	-
	DD - GENERAL EXPENSES	319,800	66,388	319,800	-
	DE - CONTRACTUAL SERVICES	535,725	26,400	535,725	-
	DF - UTILITY COSTS	500	-	500	-
	HF - INTER-DEPARTMENTAL CHARGES	865,428	7,112	865,428	-
<b>EXP Total</b>		<b>18,424,924</b>	<b>5,689,890</b>	<b>18,362,286</b>	<b>62,638</b>
REV	BH - DEPT REVENUES	1,883,500	466,952	1,883,500	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	3,530	3,529	3,529
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,305,800	426,724	5,305,800	-
<b>REV Total</b>		<b>7,189,300</b>	<b>897,206</b>	<b>7,192,829</b>	<b>3,529</b>



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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	708,004	161,110	542,926	165,078
	DD - GENERAL EXPENSES	44,400	8,647	44,400	-
	DE - CONTRACTUAL SERVICES	22,500	-	22,500	-
<b>EXP Total</b>		<b>774,904</b>	<b>169,757</b>	<b>609,826</b>	<b>165,078</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	13,502,466	3,665,736	13,414,472	87,994
	BB - EQUIPMENT	456,500	51,870	456,500	-
	DD - GENERAL EXPENSES	1,429,700	527,010	1,429,700	-
	DE - CONTRACTUAL SERVICES	3,375,200	860,125	3,375,200	-
	HF - INTER-DEPARTMENTAL CHARGES	80,000	-	80,000	-
<b>EXP Total</b>		<b>18,843,866</b>	<b>5,104,741</b>	<b>18,755,872</b>	<b>87,994</b>
REV	BF - RENTS & RECOVERIES	1,587,340	423,035	1,605,692	18,352
	BH - DEPT REVENUES	18,429,150	2,796,595	18,429,150	-
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	14,475	675,000	-
<b>REV Total</b>		<b>20,691,490</b>	<b>3,234,105</b>	<b>20,709,842</b>	<b>18,352</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## PL - PLANNING

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	-	89,994	-	-
	MM - MASS TRANSPORTATION	-	(4,533,690)	-	-
<b>EXP Total</b>		-	<b>(4,443,696)</b>	-	-
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	9,870	-	-
<b>REV Total</b>		-	<b>9,870</b>	-	-

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	The balances appear due to departments' consolidation and will be moved to the appropriate department.
	MM - MASS TRANSPORTATION	The balances appear due to departments' consolidation and will be moved to the appropriate department.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	The balances appear due to departments' consolidation and will be moved to the appropriate department.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,083,245	340,830	919,103	164,142
	DD - GENERAL EXPENSES	17,500	5,649	17,500	-
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	-
<b>EXP Total</b>		<b>1,102,245</b>	<b>347,974</b>	<b>938,103</b>	<b>164,142</b>
REV	BF - RENTS & RECOVERIES	100,000	191,061	100,000	-
	BH - DEPT REVENUES	20,500	2,850	20,500	-
<b>REV Total</b>		<b>120,500</b>	<b>193,911</b>	<b>120,500</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	26,537,741	10,352,784	24,279,446	2,258,295
	AC - WORKERS COMPENSATION	2,040,200	292,908	2,040,200	-
	BB - EQUIPMENT	93,000	-	93,000	-
	DD - GENERAL EXPENSES	4,631,300	1,463,114	4,631,300	-
	DE - CONTRACTUAL SERVICES	5,690,791	4,653,156	5,690,791	-
	DF - UTILITY COSTS	29,042,575	15,777,424	29,042,575	-
	HF - INTER-DEPARTMENTAL CHARGES	13,480,936	-	13,480,936	-
<b>EXP Total</b>		<b>81,516,543</b>	<b>32,539,386</b>	<b>79,258,248</b>	<b>2,258,295</b>
REV	BC - PERMITS & LICENSES	1,292,600	78,360	800,000	(492,600)
	BD - FINES & FORFEITS	10,000	-	10,000	-
	BF - RENTS & RECOVERIES	-	39,772	39,772	39,772
	BH - DEPT REVENUES	1,779,000	255,659	1,779,000	-
	BI - CAP BACKCHARGES	5,420,164	-	1,000,000	(4,420,164)
	BJ - INTERDEPT REVENUES	8,154,796	-	8,154,796	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	-	3,630,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	-	96,720	71,720
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	-	100,000	-
<b>REV Total</b>		<b>20,411,560</b>	<b>373,791</b>	<b>15,610,288</b>	<b>(4,801,272)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to the allocation of salaries to various capital projects.
REV	BC - PERMITS & LICENSES	A deficit is projected primarily due to a lower estimate for the number of road opening permits to be issued by the department than originally contemplated.
	BI - CAP BACKCHARGES	A shortfall is projected due to a change in accounting methods for salaries charged to capital projects.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	757,249	183,082	678,688	78,561
	DD - GENERAL EXPENSES	85,700	58,270	85,700	-
	DE - CONTRACTUAL SERVICES	103,919,256	103,822,082	103,919,256	-
	MM - MASS TRANSPORTATION	42,217,100	5,435,548	42,217,100	-
	OO - OTHER EXPENSE	13,930,900	12,395,523	13,930,900	-
<b>EXP Total</b>		<b>160,910,205</b>	<b>121,894,505</b>	<b>160,831,644</b>	<b>78,561</b>
REV	BF - RENTS & RECOVERIES	10,981,800	1,434,434	17,822,034	6,840,234
	BH - DEPT REVENUES	45,601,256	36,342	45,601,256	-
	BJ - INTERDEPT REVENUES	11,868,200	-	11,868,200	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,400	-	720,400	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,000,000	-	6,000,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	52,400,000	-	52,400,000	-
<b>REV Total</b>		<b>127,571,656</b>	<b>1,470,776</b>	<b>134,411,890</b>	<b>6,840,234</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected primarily due to an anticipated sale of County owned property.

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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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## RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	758,395	179,768	644,833	113,562
	BB - EQUIPMENT	5,000	-	5,000	-
	DD - GENERAL EXPENSES	160,500	13,930	160,500	-
	DE - CONTRACTUAL SERVICES	125,000	2,737	125,000	-
<b>EXP Total</b>		<b>1,048,895</b>	<b>196,435</b>	<b>935,333</b>	<b>113,562</b>

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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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## RS - RESERVES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
REV	BF - RENTS & RECOVERIES	-	146,640	-	-
<b>REV Total</b>		-	<b>146,640</b>	-	-

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	The balances appear due to departments' consolidation and will be moved to the appropriate department.



# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
REV	BD - FINES & FORFEITS	-	(125)	-	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	-	(21,157)	-	-
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	-	(18,368,651)	-	-
<b>REV Total</b>		-	<b>(18,389,933)</b>	-	-

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	The balances appear due to departments' consolidation and will be moved to the appropriate department.
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	The balances appear due to departments' consolidation and will be moved to the appropriate department.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	250,950	79,042	290,033	(39,083)
	DD - GENERAL EXPENSES	2,800	900	2,800	-
	DE - CONTRACTUAL SERVICES	12,500	-	12,500	-
<b>EXP Total</b>		<b>266,250</b>	<b>79,942</b>	<b>305,333</b>	<b>(39,083)</b>
REV	BH - DEPT REVENUES	18,000	3,640	18,000	-
<b>REV Total</b>		<b>18,000</b>	<b>3,640</b>	<b>18,000</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	-	186,025	-	-
	DD - GENERAL EXPENSES	-	(1,099)	-	-
<b>EXP Total</b>		-	<b>184,926</b>	-	-

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	The balances appear due to departments' consolidation and will be moved to the appropriate department.
	DD - GENERAL EXPENSES	The balances appear due to departments' consolidation and will be moved to the appropriate department.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	48,973,297	12,889,050	43,416,144	5,557,153
	BB - EQUIPMENT	24,000	(30)	24,000	-
	DD - GENERAL EXPENSES	982,700	292,003	982,700	-
	DE - CONTRACTUAL SERVICES	7,931,409	4,731,600	8,376,409	(445,000)
	HF - INTER-DEPARTMENTAL CHARGES	20,083,243	193,209	20,083,243	-
	SS - RECIPIENT GRANTS	74,645,000	15,890,084	66,210,000	8,435,000
	TT - PURCHASED SERVICES	57,944,683	35,601,890	59,158,636	(1,213,953)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	35,314,968	66,771,824	(2,375,000)
	XX - MEDICAID	248,838,445	60,914,330	248,838,445	-
<b>EXP Total</b>		<b>523,819,601</b>	<b>165,827,104</b>	<b>513,861,401</b>	<b>9,958,200</b>
REV	BF - RENTS & RECOVERIES	-	55,850	55,849	55,849
	BH - DEPT REVENUES	14,701,232	2,475,525	14,701,232	-
	BJ - INTERDEPT REVENUES	100,600	-	100,600	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,661,007	18,782,632	124,800,000	(5,861,007)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	63,158,116	19,723,310	62,400,000	(758,116)
<b>REV Total</b>		<b>208,620,955</b>	<b>41,037,317</b>	<b>202,057,681</b>	<b>(6,563,274)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to the salary savings target and a \$1.2m Grant award, which allows the department to transfer personnel to the Grant Fund.
	DE - CONTRACTUAL SERVICES	A shortfall is projected primarily due to the delay in transitioning from the County to the NYS Department of Health a nursing contract with the Nassau University Medical Center from April 2012 to 2013.
	SS - RECIPIENT GRANTS	A surplus is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) and the Safety Net programs resulting in a revised projection.
	WW - EMERGENCY VENDOR PAYMENTS	A shortfall is projected primarily due to the increase in utility company costs in order to maintain services and the need to provide institutional care to foster children.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) program.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to the continued decrease in the total number of number of caseloads with the exception of the Safety Net program which we project to increase throughout the year.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,121,810	731,141	2,068,638	53,172
	BB - EQUIPMENT	7,700	-	7,700	-
	DD - GENERAL EXPENSES	243,700	126,188	243,700	-
	DE - CONTRACTUAL SERVICES	69,100	54,591	69,100	-
	OO - OTHER EXPENSE	75,000,000	-	75,000,000	-
<b>EXP Total</b>		<b>77,442,310</b>	<b>911,920</b>	<b>77,389,138</b>	<b>53,172</b>
REV	BA - INT PENALTY ON TAX	28,500,000	7,289,555	28,500,000	-
	BD - FINES & FORFEITS	20,000	-	20,000	-
	BE - INVEST INCOME	3,331,500	228,402	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	-	12,136	12,136	12,136
	BH - DEPT REVENUES	750,100	190,453	750,100	-
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	75,000,000	-	75,000,000	-
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	433,551	3,200,000	-
<b>REV Total</b>		<b>110,801,600</b>	<b>8,154,097</b>	<b>109,793,100</b>	<b>(1,008,500)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,835,441	817,787	2,912,501	(77,060)
	BB - EQUIPMENT	21,800	17,174	21,800	-
	DD - GENERAL EXPENSES	325,180	54,099	325,180	-
	DE - CONTRACTUAL SERVICES	10,899,656	4,993,001	10,899,656	-
	HF - INTER-DEPARTMENTAL CHARGES	25,531,950	-	25,531,950	-
<b>EXP Total</b>		<b>39,614,027</b>	<b>5,882,061</b>	<b>39,691,087</b>	<b>(77,060)</b>
REV	BD - FINES & FORFEITS	45,021,808	9,267,260	45,021,808	-
	BF - RENTS & RECOVERIES	-	18,988	7,962	7,962
	BH - DEPT REVENUES	-	160	160	160
	BJ - INTERDEPT REVENUES	6,843,938	-	6,843,938	-
<b>REV Total</b>		<b>51,865,746</b>	<b>9,286,408</b>	<b>51,873,868</b>	<b>8,122</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	168,901	94,910	343,828	(174,927)
	DD - GENERAL EXPENSES	9,000	800	9,000	-
	DE - CONTRACTUAL SERVICES	700	-	700	-
	HF - INTER-DEPARTMENTAL CHARGES	1,165,219	-	1,165,219	-
<b>EXP Total</b>		<b>1,343,820</b>	<b>95,710</b>	<b>1,518,747</b>	<b>(174,927)</b>
REV	BJ - INTERDEPT REVENUES	1,538,194	-	1,538,194	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	-	32,900	-
<b>REV Total</b>		<b>1,571,094</b>	<b>-</b>	<b>1,571,094</b>	<b>-</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	-	44,090	-	-
<b>EXP Total</b>		-	<b>44,090</b>	-	-

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	The balances appear due to departments' consolidation and will be moved to the appropriate department.



# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## 2012 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
FCF	FC - FIRE COMMISSION	-	432,376	432,377	(432,377)
<b>FCF Total</b>		-	<b>432,376</b>	<b>432,377</b>	<b>(432,377)</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	-	112,169	107,504	(107,504)
	AS - ASSESSMENT DEPARTMENT	-	352,258	299,907	(299,907)
	AT - COUNTY ATTORNEY	-	350,798	350,800	(350,800)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	-	99,549	-	-
	BU - OFFICE OF MANAGEMENT AND BUDGET	-	125,860	2,125,861	(2,125,861)
	CA - OFFICE OF CONSUMER AFFAIRS	-	29,800	21,768	(21,768)
	CC - NC SHERIFF/CORRECTIONAL CENTER	-	2,095,268	2,095,271	(2,095,271)
	CE - COUNTY EXECUTIVE	-	30,186	30,187	(30,187)
	CF - OFFICE OF CONSTITUENT AFFAIRS	-	104,467	104,469	(104,469)
	CL - COUNTY CLERK	-	107,240	55,928	(55,928)
	CO - COUNTY COMPTROLLER	-	242,906	212,368	(212,368)
	CS - CIVIL SERVICE	-	151,455	120,806	(120,806)
	DA - DISTRICT ATTORNEY	-	845,285	818,515	(818,515)
	EL - BOARD OF ELECTIONS	-	276,187	276,190	(276,190)
	EM - EMERGENCY MANAGEMENT	-	1,683	1,684	(1,684)
	HE - HEALTH DEPARTMENT	-	577,820	395,347	(395,347)
	HP - PHYSICALLY CHALLENGED	-	71,439	-	-
	HS - DEPARTMENT OF HUMAN SERVICES	-	-	406,524	(406,524)
	IT - INFORMATION TECHNOLOGY	-	549,010	506,467	(506,467)
	LE - COUNTY LEGISLATURE	-	97,198	97,204	(97,204)
	LR - OFFICE OF LABOR RELATIONS	-	47,301	47,302	(47,302)
	ME - MEDICAL EXAMINER	-	297,112	290,269	(290,269)
	MI - MISCELLANEOUS	-	(1,711,314)	-	-
	PA - PUBLIC ADMINISTRATOR	-	43,959	43,960	(43,960)
	PB - PROBATION	-	1,120,596	712,154	(712,154)
	PE - DEPARTMENT OF HUMAN RESOURCES	-	7,557	7,558	(7,558)
	PK - PARKS, RECREATION AND MUSEUMS	-	434,456	379,779	(379,779)
	PL - PLANNING	-	62,790	-	-
	PR - PURCHASING DEPARTMENT	-	88,989	77,822	(77,822)
	PW - PUBLIC WORKS DEPARTMENT	-	1,698,727	1,427,619	(1,427,619)
	RM - RECORDS MANAGEMENT	-	1,064	1,064	(1,064)
	SA - COORD AGENCY FOR SPANISH AMERICANS	-	3,221	3,222	(3,222)
	SC - SENIOR CITIZENS AFFAIRS	-	147,515	-	-
	SS - SOCIAL SERVICES	-	770,110	452,530	(452,530)
	TR - COUNTY TREASURER	-	172,246	133,451	(133,451)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	-	18,878	12,294	(12,294)
	VS - VETERANS SERVICES AGENCY	-	6,639	6,640	(6,640)
	YB - NASSAU COUNTY YOUTH BOARD	-	38,855	-	-
<b>GEN Total</b>		-	<b>9,469,279</b>	<b>11,622,464</b>	<b>(11,622,464)</b>
PDD	PD - POLICE DEPARTMENT	-	1,272,955	11,273,346	(11,273,346)
<b>PDD Total</b>		-	<b>1,272,955</b>	<b>11,273,346</b>	<b>(11,273,346)</b>
PDH	PD - POLICE DEPARTMENT	-	2,177,113	1,344,623	(1,344,623)
<b>PDH Total</b>		-	<b>2,177,113</b>	<b>1,344,623</b>	<b>(1,344,623)</b>
<b>Grand Total</b>		-	<b>13,351,723</b>	<b>24,672,810</b>	<b>(24,672,810)</b>

Note: The Office of Management and Budget is projecting an additional \$10.4 million in Terminal Leave for the Police District Fund to cover a portion of the liability associated with the Police Voluntary Separation Incentive Program. This amount is being offset by funds from the Employee Benefits Accrued Liability Reserve Fund.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## 2012 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
FCF	FC - FIRE COMMISSION	1,749,300	344,899	1,749,300	-
<b>FCF Total</b>		<b>1,749,300</b>	<b>344,899</b>	<b>1,749,300</b>	<b>-</b>
GEN	AS - ASSESSMENT DEPARTMENT	-	195	195	(195)
	CA - OFFICE OF CONSUMER AFFAIRS	80,900	9,410	80,900	-
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	2,498,360	18,653,356	(2,500,000)
	CF - OFFICE OF CONSTITUENT AFFAIRS	9,000	15,322	15,324	(6,324)
	CL - COUNTY CLERK	65,000	-	32,000	33,000
	CO - COUNTY COMPTROLLER	12,700	-	12,700	-
	CS - CIVIL SERVICE	61,900	805	61,900	-
	DA - DISTRICT ATTORNEY	714,000	152,575	364,000	350,000
	EL - BOARD OF ELECTIONS	34,500	-	34,500	-
	EM - EMERGENCY MANAGEMENT	-	4,450	4,451	(4,451)
	HE - HEALTH DEPARTMENT	273,800	46,148	273,800	-
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	42	2,200	-
	IT - INFORMATION TECHNOLOGY	57,200	16,527	57,200	-
	ME - MEDICAL EXAMINER	33,700	16,612	33,700	-
	PA - PUBLIC ADMINISTRATOR	700	351	7,800	(7,100)
	PB - PROBATION	309,900	123,004	309,900	-
	PK - PARKS, RECREATION AND MUSEUMS	261,750	48,711	224,250	37,500
	PL - PLANNING	-	1,246	-	-
	PR - PURCHASING DEPARTMENT	1,800	-	1,800	-
	PW - PUBLIC WORKS DEPARTMENT	1,246,160	437,716	1,252,770	(6,610)
	RE - OFFICE OF REAL ESTATE SERVICES	29,600	3,680	29,600	-
	RM - RECORDS MANAGEMENT	4,100	-	4,100	-
	SS - SOCIAL SERVICES	1,315,265	357,830	1,315,265	-
	TR - COUNTY TREASURER	52,300	1,096	52,300	-
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	51,496	13,136	51,496	-
<b>GEN Total</b>		<b>20,771,327</b>	<b>3,747,216</b>	<b>22,875,507</b>	<b>(2,104,180)</b>
PDD	PD - POLICE DEPARTMENT	19,038,462	3,126,504	24,584,107	(5,545,645)
<b>PDD Total</b>		<b>19,038,462</b>	<b>3,126,504</b>	<b>24,584,107</b>	<b>(5,545,645)</b>
PDH	PD - POLICE DEPARTMENT	2,961,538	3,775,102	22,094,793	(19,133,255)
<b>PDH Total</b>		<b>2,961,538</b>	<b>3,775,102</b>	<b>22,094,793</b>	<b>(19,133,255)</b>
<b>Grand Total</b>		<b>44,520,627</b>	<b>10,993,721</b>	<b>71,303,707</b>	<b>(26,783,080)</b>

Note: The Office of Management and Budget is projecting overtime for the NC Sheriff/Correctional Center and Police Department to be consistent with last year. The Police Department overtime may be offset with a reduction from contingencies.

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# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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## 2012 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
PDD	FB - FRINGE BENEFIT	46,905,722	39,353,001	47,638,000	(732,278)
<b>PDD Total</b>		<b>46,905,722</b>	<b>39,353,001</b>	<b>47,638,000</b>	<b>(732,278)</b>
PDH	FB - FRINGE BENEFIT	33,876,952	25,891,779	34,988,000	(1,111,048)
<b>PDH Total</b>		<b>33,876,952</b>	<b>25,891,779</b>	<b>34,988,000</b>	<b>(1,111,048)</b>
<b>Grand Total</b>		<b>80,782,674</b>	<b>65,244,780</b>	<b>82,626,000</b>	<b>(1,843,326)</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## 2012 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,462,227	939,258	1,453,000	9,227
<b>FCF Total</b>		<b>1,462,227</b>	<b>939,258</b>	<b>1,453,000</b>	<b>9,227</b>
GEN	FB - FRINGE BENEFIT	63,657,381	39,474,472	61,510,000	2,147,381
<b>GEN Total</b>		<b>63,657,381</b>	<b>39,474,472</b>	<b>61,510,000</b>	<b>2,147,381</b>
PDD	FB - FRINGE BENEFIT	1,816,482	1,358,488	1,325,000	491,482
<b>PDD Total</b>		<b>1,816,482</b>	<b>1,358,488</b>	<b>1,325,000</b>	<b>491,482</b>
PDH	FB - FRINGE BENEFIT	6,887,260	5,537,759	5,861,000	1,026,260
<b>PDH Total</b>		<b>6,887,260</b>	<b>5,537,759</b>	<b>5,861,000</b>	<b>1,026,260</b>
<b>Grand Total</b>		<b>73,823,350</b>	<b>47,309,977</b>	<b>70,149,000</b>	<b>3,674,350</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## 2012 AB - FRINGE BENEFITS - HEALTH INSURANCE ACTIVE

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,502,860	373,968	1,519,000	(16,140)
<b>FCF Total</b>		<b>1,502,860</b>	<b>373,968</b>	<b>1,519,000</b>	<b>(16,140)</b>
GEN	CT - COURTS	48,412	8,965	48,412	-
	FB - FRINGE BENEFIT	73,179,195	16,147,072	66,612,000	6,567,195
<b>GEN Total</b>		<b>73,227,607</b>	<b>16,156,037</b>	<b>66,660,412</b>	<b>6,567,195</b>
PDD	FB - FRINGE BENEFIT	31,824,274	7,350,041	29,429,000	2,395,274
<b>PDD Total</b>		<b>31,824,274</b>	<b>7,350,041</b>	<b>29,429,000</b>	<b>2,395,274</b>
PDH	FB - FRINGE BENEFIT	25,194,702	6,515,723	25,843,000	(648,298)
<b>PDH Total</b>		<b>25,194,702</b>	<b>6,515,723</b>	<b>25,843,000</b>	<b>(648,298)</b>
<b>Grand Total</b>		<b>131,749,443</b>	<b>30,395,769</b>	<b>123,451,412</b>	<b>8,298,031</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## 2012 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,161,386	212,293	862,000	299,386
<b>FCF Total</b>		<b>1,161,386</b>	<b>212,293</b>	<b>862,000</b>	<b>299,386</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,636,612	-	19,924,000	1,712,612
	CT - COURTS	1,412,854	346,916	1,367,000	45,854
	FB - FRINGE BENEFIT	54,989,249	11,924,481	47,783,000	7,206,249
	MI - MISCELLANEOUS	-	(6,214,422)	-	-
<b>GEN Total</b>		<b>78,038,715</b>	<b>6,056,975</b>	<b>69,074,000</b>	<b>8,964,715</b>
PDD	FB - FRINGE BENEFIT	28,063,966	6,068,299	24,261,000	3,802,966
<b>PDD Total</b>		<b>28,063,966</b>	<b>6,068,299</b>	<b>24,261,000</b>	<b>3,802,966</b>
PDH	FB - FRINGE BENEFIT	37,791,904	8,251,398	32,877,000	4,914,904
<b>PDH Total</b>		<b>37,791,904</b>	<b>8,251,398</b>	<b>32,877,000</b>	<b>4,914,904</b>
<b>Grand Total</b>		<b>145,055,971</b>	<b>20,588,965</b>	<b>127,074,000</b>	<b>17,981,971</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## 2012 OO - OTHER EXPENSES

FUND	SUBJECT	2012 Adopted Budget	Current Obligation	First Quarter Projection	Variance
DSV	88988 - EXPENSE OF LOANS	4,235,200	109,491	4,235,200	-
	88989 - NIFA SET-ASIDES	217,983,946	-	217,983,946	-
<b>DSV Total</b>		<b>222,219,146</b>	<b>109,491</b>	<b>222,219,146</b>	<b>-</b>
GEN	49949 - PMT CITY OF LONG BEACH	106,233	-	106,233	-
	52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	-	5,775	-
	55955 - NYS ASSN OF COUNTIES	58,686	58,686	58,686	-
	66966 - LEGAL AID SOC OF NC	5,904,000	5,904,000	5,904,000	-
	67967 - BAR ASSN NC PUB DFDR	6,574,300	1,390,752	6,574,300	-
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	-	75,000	-
	6Q60Q - HIPAA PAYMENTS	25,000	-	25,000	-
	70970 - RESIDENT TUITION	4,180,000	-	4,180,000	-
	7097F - FIT RESIDENT TUITION	7,480,000	-	7,480,000	-
	87985 - OTHER PAYMENTS	-	543,923	-	-
	87987 - OTHER SUITS & DAMAGES	95,035,000	63,369	95,035,000	-
	8798B - ATTORNEY FEES	-	831,249	-	-
	93993 - INSURANCE ON BLDGS	532,100	-	532,100	-
	94994 - RENT	13,855,900	12,395,523	13,855,900	-
	97998 - CONTINGENCY RESERVE	1,463,272	-	-	1,463,272
<b>GEN Total</b>		<b>135,295,266</b>	<b>21,187,502</b>	<b>133,831,994</b>	<b>1,463,272</b>
PDD	87985 - OTHER PAYMENTS	-	45,000	-	-
	87987 - OTHER SUITS & DAMAGES	3,047,100	34,117	3,047,100	-
	97998 - CONTINGENCY RESERVE	13,414,516	-	-	13,414,516
<b>PDD Total</b>		<b>16,461,616</b>	<b>79,117</b>	<b>3,047,100</b>	<b>13,414,516</b>
PDH	87985 - OTHER PAYMENTS	-	12,500	-	-
	87987 - OTHER SUITS & DAMAGES	1,770,000	10,627	1,770,000	-
	97998 - CONTINGENCY RESERVE	10,091,202	-	-	10,091,202
<b>PDH Total</b>		<b>11,861,202</b>	<b>23,127</b>	<b>1,770,000</b>	<b>10,091,202</b>
<b>Grand Total</b>		<b>385,837,230</b>	<b>21,399,237</b>	<b>360,868,240</b>	<b>24,968,990</b>

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**FISCAL 2012 FIRST QUARTER FINANCIAL REPORT**

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# **SMART GOVERNMENT INITIATIVES**



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## FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

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The Administration has developed numerous Smart Government Initiatives that are in the process of being implemented. The Monthly Reports provide an update on the status of these initiatives by department. A total of eight initiatives are expected to yield approximately \$24.9 million in savings this year.

### 2012 Smart Government Initiatives

Department	Initiative	FY12 Savings	Annual Savings
Police Department	Separation Incentive **	13,500,000	25,400,000
	Removal of 20 Police Officers from Long-Term Disability	1,500,000	2,500,000
	Police Operations Improvements	4,000,000	6,000,000
Sheriff's Department	Removal of Employees from Payroll to Disability	1,625,000	2,600,000
	Civilization of Functions	801,350	1,375,000
	Reduction of GML 207-c Expenses	500,000	500,000
	Hiring Part-Time Correctional Officers	1,350,000	3,200,000
	Transportation and Court Reform	1,600,000	2,300,000
<b>Total</b>		<b>\$ 24,876,350</b>	<b>\$ 43,875,000</b>

\*\* We are reflecting \$12 million of Savings in the payroll projection because 94 officers are off the payroll.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2012

(Value reflects total savings for the year)

**Initiative:** Separation Incentive  
**Source:** Police Department  
**Owner:** Thomas Krumpter  
**Department:** Police Department

Projection	FY12 Savings	Annual Savings
Original	\$17,300,000	\$20,000,000
Achieved	\$12,000,000	\$19,400,000
Additional	\$1,500,000	\$6,000,000

#### Description:

The Police Department has developed a progressive plan to realign the current precinct and detective structure without reducing the number of police officers on patrol. The Police estimate that this plan can yield an annual savings of approximately \$25.4 million.

#### Implementation:

In order to maximize the savings, the County has offered a separation incentive to the Police Benevolent Association Inc., Detectives' Association Inc., and the Superior Officers Association Inc. The precinct plan is based on the elimination of 87 positions. Further attrition is expected throughout the year for additional savings. After evaluating the needs, the department will decide on promotions and the need for a recruiting class this year.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Apr-12		Apr-12
Implementation	Apr-12		Apr-12

#### Progress Report

There were 98 officers who took part in the Voluntary Separation Plan offered, 94 of which have already retired and are off the payroll. The remaining 4 officers have chosen to defer their retirements, 1 of which will retire in June 2012 and 3 will retire in September 2012.

#### 2012 Annual Impact

The value of the removal of employees from payroll resulting from the incentive will generate \$13.5 million in savings. \$12.0 million salary savings will be generated from the 98 retirements and the remaining \$1.5 million in further attrition savings is expected to be realized by the end of the year.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2012

(Value reflects total savings for the year)

**Initiative:** Remove 20 Police Officers from Long-Term Disability  
**Source:** Police Department  
**Owner:** Thomas Krumpter  
**Department:** Police Department

Projection	FY12 Savings	Annual Savings
Original	\$1,500,000	\$2,500,000
Revised		

#### Description:

Twenty (20) Police 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 thus unable to perform the full duties of their positions.

#### Implementation:

The Nassau County Police Department has requested assistance and intervention from the New York State Comptroller.

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

#### Progress Report

The Police met with representatives from the New York State retirement system in March to request the expediting of these disability claims and expects some results in the near future. The department also plans to meet with the New York State Deputy Comptroller in a month if there has not been any progress.

#### 2012 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 \$1.5 million. Due to the time it will take for this initiative to be fully implemented, the savings in Fiscal Year 2012 estimated to be \$1.5 million.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2012

(Value reflects total savings for the year)

**Initiative:** Police Operations Improvements  
**Source:** Police Department  
**Owner:** Thomas Krumpter  
**Department:** Police Department

Projection	FY12 Savings	Annual Savings
Original	\$4,000,000	\$6,000,000
Revised		

#### Description:

The Police Department is continuing its internal review of operations. The department is developing creative ways to manage its operations with limited resources while controlling overtime without affecting public safety.

#### Implementation:

The department is continuing to look for ways to improve operations and once the department has evaluated its cost-savings proposals, their impact will be included in future reports. An initial meeting has been held between the department and the Director of Civil Service to begin to identify opportunities for cost savings.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Feb-12		
Implementation			

#### 2012 Annual Impact

Preliminary analysis indicates that the department will be able to save approximately \$4.0 million.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2012

(Value reflects total savings for the year)

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

Projection	FY12 Savings	Annual Savings
Original	\$1,625,000	\$2,600,000
Revised		

#### Description:

Twenty-one (21) 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. As of March 31, 2012 three additional officers have applied for a disability pension increasing the total to 24.

#### Implementation:

The Nassau County Sheriff's Department has forwarded a letter to the New York State Comptroller's Office requesting assistance in expediting 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 in March to request the expediting of these disability claims and expects some results in the near future. The department also plans to meet with the New York State Deputy Comptroller in a month if there has not been any progress.

#### 2012 Annual Impact

The value of the removal and transferal of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$2.6 million. (\$86,000 salary + \$21,000 fringe = \$107,000 x 24).

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2012

(Value reflects total savings for the year)

**Initiative:** Civilianization/Redeployment of Functions  
**Source:** Nassau County Sheriff's Department  
**Owner:** Sheriff Michael Sposato  
**Department:** Correctional Center

Projection	FY12 Savings	Annual Savings
Original	\$801,350	\$1,375,000
Revised		

#### Description:

The Sheriff has completed a comprehensive review of facility operations and staffing. Additionally, non-security assignments that are suitable for civilianization have been identified in the Information Technology, Communications, Budget & Finance, and Human Resources areas.

#### Implementation:

The Sheriff's Department has identified 20 positions that are presently filled with correctional personnel that can be performed by civilian personnel. Job specifications have been submitted to Civil Service. Filling these positions with civilian personnel will yield a net savings for the department. Communications will civilianize 13 positions, while personnel from the following areas will be redeployed: Technology 4 positions, Human Resources 2 positions, and Budget and Finance 1 position.

Milestone	Original Date	Revised Date	Date Achieved
Operational Overview	Jan-12		
Implementation	Apr-12	Jun-12	

#### Progress Report:

The Sheriff has redeployed correctional officers that previously were required for information technology work.

#### 2012 Annual Impact

The Sheriff's Department is estimating \$1.4 million in savings (\$86,000 salary x 20 positions = \$1.7 million discounted 20% for leave = \$1.375 million).



# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2012

(Value reflects total savings for the year)

**Initiative:** Reduction of GML 207-c Expenses  
**Source:** Nassau County Sheriff's Department  
**Owner:** Sheriff Michael Sposato  
**Department:** Correctional Center

Projection	FY12 Savings	Annual Savings
Original	\$500,000	\$500,000
Revised		

#### Description:

Pursuant to General Municipal Law § 207-c, when corrections officers are injured in the performance of their duties and cannot perform them, the injured officers continue to receive full compensation while their replacements earn overtime. Also, injured officers continue to accrue leave entitlements and all other benefits while absent pursuant to GML § 207-c.

#### Implementation:

New practices and improved oversight will reduce injuries and associated costs. Efforts will include risk avoidance training and practices and the installation and utilization of more technology at the facility to monitor/review incidents such as problematic inmates who have demonstrated repeated acts of misconduct. These efforts have been initiated and are being funded by state grant dollars and asset forfeiture funds.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Jan-12		
Implementation	Mar-12		

#### Progress Report:

This initiative has been implemented.

#### 2012 Annual Impact

Total savings in 2012 is estimated to be at least \$500,000 and is expected to increase in subsequent years (OT rate \$62.34 hour x 8,000 hours or 1,000 eight hour shifts or 2.75 eight hour shifts per day = \$500,000)

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2012

(Value reflects total savings for the year)

**Initiative:** Hiring Part-Time Correctional Officers  
**Source:** Nassau County Sheriff's Department  
**Owner:** Sheriff Michael Sposato  
**Department:** Correctional Center

Projection	FY12 Savings	Annual Savings
Original	\$1,350,000	\$3,200,000
Revised		

#### Description:

An initiative to reduce current overtime costs includes the hiring of former correction officers as part time officers.

#### Implementation:

The hiring of part-time retired correctional officers at \$30.00 per hour/20 hours per week has been approved by the Civil Service Commission. Such hiring would result in no additional health insurance/pension costs and costly initial training would be unnecessary. The projected FY12 savings is 74% of the annual savings based on the departments historical trend for overtime costs and the implementation date.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Jan-12		
Design and Approval	Mar-12		
Implementation	May-12		

#### Progress Report:

Letters were sent in Feb 2012 to 185 current Retirees who are eligible to work Part-Time in the Corrections Department. Thus far, approximately 50 retirees have requested further information, but to date nobody has accepted a part-time position.

#### 2012 Annual Impact

A savings of \$3.2 million is based on utilizing 100 PT employees in lieu of overtime expenses. (OT rate \$62.34 hour - \$30.00 PT rate = \$32.34 per hour savings x 20 hours per week = \$646.80 week x 50 weeks = \$32,340.00 per year savings per employee or 1,000 hours worked).

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2012

(Value reflects total savings for the year)

**Initiative:** Transportation and Court Reform  
**Source:** Nassau County Sheriff's Department  
**Owner:** Sheriff Michael Sposato  
**Department:** Correctional Center

Projection	FY12 Savings	Annual Savings
Original	\$1,600,000	\$2,300,000
Revised		

#### Description:

Correction officers assigned transportation detail receive an average of 2.5 hours of overtime per day and meal money totaling over \$1.5 million per year.

#### Implementation:

A new initiative in cooperation with the Chief Administrative Judge will allow for the introduction of new shifts for those correction officers assigned to transportation and court supervision. The current 7 A.M. to 3 P.M. shifts will be divided into a 7 A.M. to 3 P.M. shift and a 10 A.M. to 6 P.M. shift. Inmates will be transported to/from court within these two time shifts instead of all inmates being transported in the morning, even though their cases may not be heard until later in the day.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Jan-12		
Implementation	Mar-12	May-12	

#### Progress Report:

The Correctional Center met with the Chief Administrative Judge who has agreed to the changes of establishing new shifts to transport inmates and court supervision. Trial runs have been conducted to test new system before final implementation. The official roll out of the initiative is expected for the first week of May 2012.

#### 2012 Annual Impact

Total savings of \$2.3 million is anticipated from this initiative and is calculated as follows. Meal money expenses would be eliminated as this is only contractually required for corrections officers who work two or more hours past their allotted 8 hour shift (\$400,000). Overtime is reduced as the daily 2.5 hours the correction officers currently receive is no longer warranted (\$1.1 million). Part 9 District Court, which currently has 8 corrections officers and supervisors assigned, will no longer operate with the split in shifts. This will provide further budgetary relief of \$800,000.00 annually.

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**FISCAL 2012 FIRST QUARTER FINANCIAL REPORT**

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## **KEY PERFORMANCE INDICATORS**



# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



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

DEPARTMENT	FY 2012 Budget	On Board 12/31/2011	On Board 2/29/2012	New Hire	Term/ Resign	Transfer In	Transfer Out	On Board 3/31/2012	Variance 2/29/12 vs. 3/31/12	Variance 3/31/2012 vs. 2012 Budget
AR - ASSESSMENT REVIEW COMMISSION	29	30	29	-	-	-	-	29	-	-
AS - ASSESSMENT DEPARTMENT	169	165	161	2	-	-	-	163	2	(6)
AT - COUNTY ATTORNEY	112	112	111	-	(2)	-	-	109	(2)	(3)
BU - OFFICE OF MANAGEMENT AND BUDGET	24	27	25	-	-	4	(4)	25	-	1
BU - CONTROL CENTER 30	(725)	-	-	-	-	-	-	-	-	725
CA - OFFICE OF CONSUMER AFFAIRS	32	31	27	-	(1)	-	-	26	(1)	(6)
CC - NC SHERIFF/CORRECTIONAL CENTER	1,227	1,187	1,181	-	(5)	7	(7)	1,176	(5)	(51)
CE - COUNTY EXECUTIVE	21	20	20	-	(1)	-	-	19	(1)	(2)
CF - OFFICE OF CONSTITUENT AFFAIRS	43	42	40	-	(1)	-	-	39	(1)	(4)
CL - COUNTY CLERK	103	100	80	1	-	1	(1)	81	1	(22)
CO - COUNTY COMPTROLLER	87	72	74	1	(1)	-	-	74	-	(13)
CS - CIVIL SERVICE	53	53	51	-	-	-	-	51	-	(2)
DA - DISTRICT ATTORNEY	361	352	345	2	(3)	2	-	346	1	(15)
EL - BOARD OF ELECTIONS	143	133	143	1	(1)	3	(3)	143	-	-
FC - FIRE COMMISSION	101	97	97	-	-	-	-	97	-	(4)
EM - EMERGENCY MANAGEMENT	7	7	7	-	-	-	-	7	-	-
HE - HEALTH DEPARTMENT	203	201	172	-	(2)	2	(2)	170	(2)	(33)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	2	1	1	-	-	-	-	1	-	(1)
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-
HS - DEPARTMENT OF HUMAN SERVICES	96	86	85	-	(1)	-	-	84	(1)	(12)
IT - INFORMATION TECHNOLOGY	81	78	75	-	(2)	-	-	73	(2)	(8)
LE - COUNTY LEGISLATURE	94	82	90	1	(1)	-	-	90	-	(4)
LR - OFFICE OF LABOR RELATIONS	5	4	3	-	-	-	-	3	-	(2)
MA - OFFICE OF MINORITY AFFAIRS	7	6	6	-	-	-	-	6	-	(1)
ME - MEDICAL EXAMINER	58	56	54	-	-	-	-	54	-	(4)
PA - PUBLIC ADMINISTRATOR	7	7	6	-	-	-	-	6	-	(1)
PB - PROBATION	236	199	199	-	(3)	-	-	196	(3)	(40)
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	8	-	-	-	(1)	7	(1)	(2)
PK - PARKS, RECREATION AND MUSEUMS	172	166	158	1	(1)	-	(2)	156	(2)	(16)
PD - POLICE DISTRICT	1,545	1,523	1,535	-	(36)	2	(4)	1,497	(38)	(48)
PD - POLICE HEADQUARTERS	1,671	1,654	1,631	2	(69)	6	(4)	1,566	(65)	(105)
PR - PURCHASING DEPARTMENT	16	16	12	-	(1)	-	-	11	(1)	(5)
PW - PUBLIC WORKS DEPARTMENT	471	464	437	-	(6)	4	(4)	431	(6)	(40)
RE - OFFICE OF REAL ESTATE SERVICES	10	8	8	-	-	-	-	8	-	(2)
RM - RECORDS MANAGEMENT	12	9	9	-	-	-	-	9	-	(3)
SA - COORD AGENCY FOR SPANISH AMERICANS	5	5	5	-	-	-	-	5	-	-
SS - SOCIAL SERVICES	816	775	650	-	(1)	2	(22)	629	(21)	(187)
TR - COUNTY TREASURER	35	28	28	2	(1)	-	-	29	1	(6)
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	44	-	(1)	-	-	43	(1)	(3)
VS - VETERANS SERVICES AGENCY	3	3	6	-	-	-	-	6	-	3
<b>Sub-Total Full Time Employees</b>	<b>7,395</b>	<b>7,861</b>	<b>7,621</b>	<b>13</b>	<b>(140)</b>	<b>33</b>	<b>(54)</b>	<b>7,473</b>	<b>(148)</b>	<b>78</b>
<b>Contract Employees</b>	<b>41</b>	<b>45</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41</b>	<b>-</b>	<b>-</b>
<b>Major Operating Funds Sub-Total</b>	<b>7,436</b>	<b>7,906</b>	<b>7,662</b>	<b>13</b>	<b>(140)</b>	<b>33</b>	<b>(54)</b>	<b>7,514</b>	<b>(148)</b>	<b>78</b>
<b>Sewer District</b>	<b>304</b>	<b>280</b>	<b>277</b>	<b>1</b>	<b>(7)</b>	<b>2</b>	<b>(2)</b>	<b>271</b>	<b>(6)</b>	<b>(33)</b>
<b>Grand Total F/T Employees</b>	<b>7,740</b>	<b>8,186</b>	<b>7,939</b>	<b>14</b>	<b>(147)</b>	<b>35</b>	<b>(56)</b>	<b>7,785</b>	<b>(154)</b>	<b>45</b>

\* Term/Resign Includes VSIP & PD Incentive



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

DEPARTMENT	TITLE	HC
AS	RL PROP ASSR AIDE I	1
	REAL PROP TAX SPCLST	1
CL	ACCOUNTANT I	1
CO	ACCOUNTANT II	1
DA	ASST DISTRICT ATTY	2
EL	RESEARCH AIDE	1
LE	PRESS SECRETARY	1
PDH	AUTOMOTIVE SERVICER	2
PK	GOLF COURSE MGR I	1
TR	CLMS STLMT AGT I	2
<b>MAJOR FUNDS NEW HIRES</b>		<b>13</b>
SSW	SWG TRTMNT OPTR TRNE	1
<b>SEWER DISTRICT NEW HIRES</b>		<b>1</b>
<b>TOTAL NEW HIRES</b>		<b>14</b>





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

DEPARTMENT	TITLE	HC	VSIP/ PD INCENTIVE
AT	CLERK TYPIST II	-	(1)
	DEPUTY CO ATTORNEY	(1)	-
CA	ASST DIR WEIGHTS&MEASURES II	-	(1)
CC	CLK TYPIST III	-	(1)
	CORRECT CTR INTAKE PROCESOR II	-	(1)
	CORRECTION OFFICER	(3)	-
CE	SPECIAL ASST	(1)	-
CF	LABORER I	-	(1)
CO	FIELD AUDITOR III	-	(1)
DA	LEGAL SECRETARY I	-	(1)
	ATTORNEY'S ASSISTANT I	-	(1)
	ATTORNEY'S ASSISTANT II	-	(1)
EL	RESEARCH AIDE	(1)	-
HE	CLERK TYPIST II	-	(1)
	EARLY INTERVENTION SVC CORD I	-	(1)
HS	SENIOR CITIZEN CENTER SUPVSR	-	(1)
IT	INFORMATION TECH SPECIALIST I	-	(1)
	INFORMATION TECH SPECIALIST II	-	(1)
LE	DEPUTY CHIEF OF STAFF	(1)	-
PB	PROBATION SPVR I	(1)	(1)
	YOUTH GRP WORKER II	(1)	-
PDD	POL CAPT-DET ASSISTANT CHIEF	-	(1)
	POL CAPT-INSPECTOR	-	(3)
	POL CAPT-DP CHF INSP	-	(1)
	POLICE LIEUTENANT	-	(4)
	POLICE SERGEANT	-	(5)
	POLICE OFFICER	(1)	(20)
	POLICE SERVICE AIDE	-	(1)

(continued next page)

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



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

DEPARTMENT	TITLE	HC	VSIP/ PD INCENTIVE
PDH	POL SERG-DETECTIVE	-	(5)
	POL LIEUT-DETECTIVE	-	(1)
	POL CAPT-DEP INSPTR	-	(2)
	POL CAPT-DP CHF INSP	-	(2)
	POLICE LIEUTENANT	-	(4)
	POLICE SERGEANT	-	(5)
	POLICE OFFICER	-	(20)
	POL CAPT-CHF OF DETS	-	(1)
	POLICE SERGEANT-2 DEP COM POL	-	(1)
	DAI BD OF GOVERNORS 1ST VP	-	(1)
	DAI BD OF GOVERNORS SERG ARMS	-	(1)
	POLICE OFFICER-DET	-	(17)
	CHAPLAIN	-	(1)
	PUBLIC SAFETY OFFICER IV	-	(1)
	AMBULANCE MED TECH	-	(1)
	POLICE COMMUNICATIONS OPERATOR	(1)	(3)
	CLK TYPIST III	-	(2)
PK	LABORER I	-	(1)
PR	MESSANGER	-	(1)
PW	HOUSEKEEPER I	(1)	-
	BUILDING MANAGER II	-	(1)
	LABORER I	-	(1)
	EQPT OPERATOR I	-	(1)
	EQPT OPERATOR III	-	(1)
	MAINT CARPENTER	(1)	-
SS	CLERK II	-	(1)
TR	ACCTG EXEC	-	(1)
TV	AST EXEC DIR, NC TRF+PKG VIOLA	(1)	-
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(14)</b>	<b>(126)</b>
SSW	PLANT MAINT SPVR II	-	(1)
	PLANT MAINT MECH I	(1)	-
	PLANT MNT MECH TRNE	(1)	-
	POWER PLANT OPTR II	-	(1)
	SEWAGE TRT CHMST I	-	(1)
	SANITARY ENGINEER IV	-	(2)
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>(2)</b>	<b>(5)</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(16)</b>	<b>(131)</b>

\* VSIP/ PD Incentive does not include 10 CSEA, 4 PD deferrals, 3 crossing guards and 1 grant employee.

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



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

Department	On Board 2/29/2012	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 3/31/2012	Variance 2/29/12 vs. 3/31/12
CE - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	77	-	3	(3)	-	77	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	79	-	4	(4)	(9)	70	(9)
HS - DEPARTMENT OF HUMAN SERVICES	37	-	-	-	-	37	-
ME - MEDICAL EXAMINER	2	-	-	-	-	2	-
PB - PROBATION	3	-	-	-	-	3	-
PK - PARKS, RECREATION AND MUSEUMS	9	-	2	-	-	11	2
SS - SOCIAL SERVICES	118	-	21	-	(1)	138	20
<b>Grant Fund Total</b>	<b>327</b>	<b>-</b>	<b>30</b>	<b>(7)</b>	<b>(10)</b>	<b>340</b>	<b>13</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



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

Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union				Total Non	Grand Total	
							On-Board	BOARD	ELECTED	ORDINANCE	Union On-Board	On-Board	CONTRACT
							3/31/2012	MEMBER	OFFICIAL	ORDINANCE	3/31/2012	3/31/2012	EMPLOYEE
Assessment	157	-	-	-	-	-	157	-	-	6	6	163	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	27	-	-	-	-	-	27	-	-	-	-	27	-
Civil Service	49	-	-	-	-	-	49	-	-	2	2	51	-
Consumer Affairs	24	-	-	-	-	-	24	-	-	2	2	26	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	5	5	5	-
Correctional Center	164	-	-	-	1,009	-	1,173	-	-	3	3	1,176	-
County Attorney	33	-	-	-	-	-	33	-	-	76	76	109	-
County Clerk	73	-	-	-	-	-	73	-	1	7	8	81	-
County Comptroller	60	-	-	-	-	-	60	-	1	13	14	74	-
County Executive	-	-	-	-	-	-	-	-	1	18	19	19	-
District Attorney	126	-	41	-	-	-	167	-	1	178	179	346	-
Elections	116	-	-	-	-	-	116	-	-	27	27	143	-
Emergency Management	2	-	-	-	-	-	2	-	-	5	5	7	-
Fire Commission	97	-	-	-	-	-	97	-	-	-	-	97	-
Health	167	-	-	-	-	-	167	-	-	3	3	170	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	1	1	1	-
Human Resources	-	-	-	-	-	-	-	-	-	7	7	7	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	76	-	-	-	-	-	76	-	-	8	8	84	15
Information Technology	70	-	-	-	-	-	70	-	-	3	3	73	-
Labor Relations	-	-	-	-	-	-	-	-	-	3	3	3	-
Legislature	-	-	-	-	-	-	-	-	19	71	90	90	-
Medical Examiner	51	-	-	-	-	-	51	-	-	3	3	54	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	25	25	25	-
Police District	79	-	-	1,249	-	168	1,496	-	-	1	1	1,497	-
Police Headquarters	698	350	-	353	-	155	1,556	-	-	10	10	1,566	-
Probation	194	-	-	-	-	-	194	-	-	2	2	196	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	424	-	-	-	-	-	424	-	-	7	7	431	-
Purchasing	10	-	-	-	-	-	10	-	-	1	1	11	-
Real Estate Services	5	-	-	-	-	-	5	-	-	3	3	8	-
Records Management	9	-	-	-	-	-	9	-	-	-	-	9	-
Recreation, Parks and Museums	151	-	-	-	-	-	151	-	-	5	5	156	-
Social Services	620	-	-	-	-	-	620	-	-	9	9	629	26
Traffic and Parking Violations Agency	40	-	-	-	-	-	40	-	-	3	3	43	-
Treasurer	27	-	-	-	-	-	27	-	-	2	2	29	-
Veterans Services	4	-	-	-	-	-	4	-	-	2	2	6	-
<b>Sub-Total Full-Time Employees</b>	<b>3,584</b>	<b>350</b>	<b>41</b>	<b>1,602</b>	<b>1,009</b>	<b>323</b>	<b>6,909</b>	<b>5</b>	<b>23</b>	<b>536</b>	<b>564</b>	<b>7,473</b>	<b>-</b>
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	0	41
<b>Major Operating Funds Sub-Total</b>	<b>3,584</b>	<b>350</b>	<b>41</b>	<b>1,602</b>	<b>1,009</b>	<b>323</b>	<b>6,909</b>	<b>5</b>	<b>23</b>	<b>536</b>	<b>564</b>	<b>7,473</b>	<b>41</b>
Sewer Districts	270	-	-	-	-	-	270	-	-	1	1	271	-
<b>Grand Total F/T Employees</b>	<b>3,854</b>	<b>350</b>	<b>41</b>	<b>1,602</b>	<b>1,009</b>	<b>323</b>	<b>7,179</b>	<b>5</b>	<b>23</b>	<b>537</b>	<b>565</b>	<b>7,744</b>	<b>41</b>

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Departments	Year-to-Date Feb Overtime Hours		*YTD Actual Variance
	2012	2011	
Assessment	22.3	50.5	(28.2)
Assessment Review	0.0	6.1	(6.1)
Board of Elections	222.0	491.2	(269.2)
Civil Service	42.6	77.4	(34.8)
Constituent Affairs	192.5	387.5	(195.0)
Consumer Affairs	266.3	206.5	59.8
Correctional Center	36,641.1	51,404.4	(14,763.3)
County Attorney	0.0	83.2	(83.2)
County Clerk	698.3	51.9	646.4
County Comptroller	213.4	613.5	(400.1)
District Attorney	3,644.6	4,184.4	(539.8)
Emergency Management	0.0	188.0	(188.0)
Fire Commission	5,478.6	5,882.3	(403.7)
Health	386.0	511.0	(125.0)
Human Rights Commission	0.0	68.6	(68.6)
Human Services	1.3	41.5	(40.2)
Information Technology	621.5	386.5	235.0
Legislature	15.0	67.0	(52.0)
Medical Examiner	257.6	262.8	(5.2)
Police Department	69,825.4	77,155.6	(7,330.2)
Probation	2,337.6	1,072.3	1,265.3
Public Administrator	8.0	14.8	(6.8)
Public Works, Planning, Real Estate	8,544.4	17,561.1	(9,016.7)
Purchasing	5.3	23.8	(18.5)
Real Estate	116.7	60.2	56.5
Records Management	39.0	12.4	26.6
Recreation, Parks and Museums	1,186.7	1,495.0	(308.3)
Sheriff	3,065.0	3,518.9	(453.9)
Social Services	8,097.6	6,785.6	1,312.0
Traffic and Parking Violations Agency	587.5	1,394.3	(806.8)
Treasurer	61.3	374.9	(313.6)
<b>Sub-Total</b>	<b>142,577.6</b>	<b>174,433.2</b>	<b>(31,855.6)</b>
Sewer & Water Supply	8,048.8	14,505.0	(6,456.2)
<b>Sub-Total</b>	<b>8,048.8</b>	<b>14,505.0</b>	<b>(6,456.2)</b>
<b>Grand Total</b>	<b>150,626.4</b>	<b>188,938.2</b>	<b>(38,311.8)</b>

Data Source: BIRT Performance Scorecard Report as of April 5, 2012. CHIEFS Reporting System for the Police Department overtime.

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

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

# FISCAL 2012 FIRST QUARTER FINANCIAL REPORT

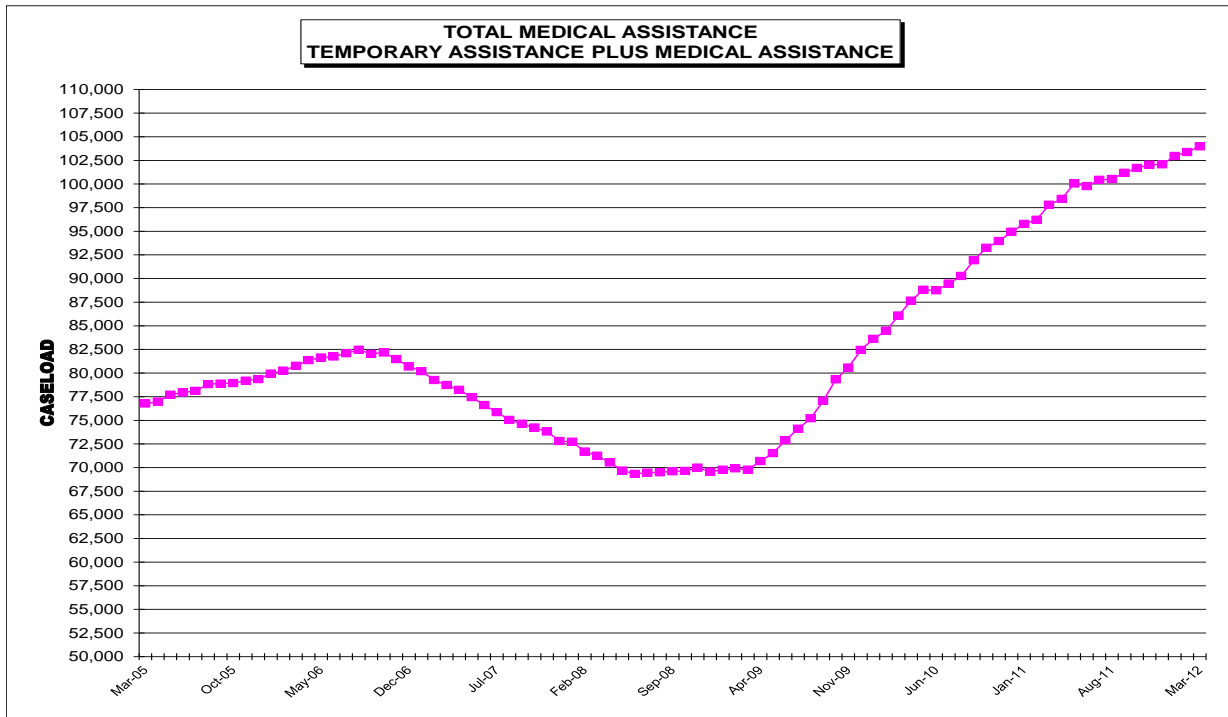
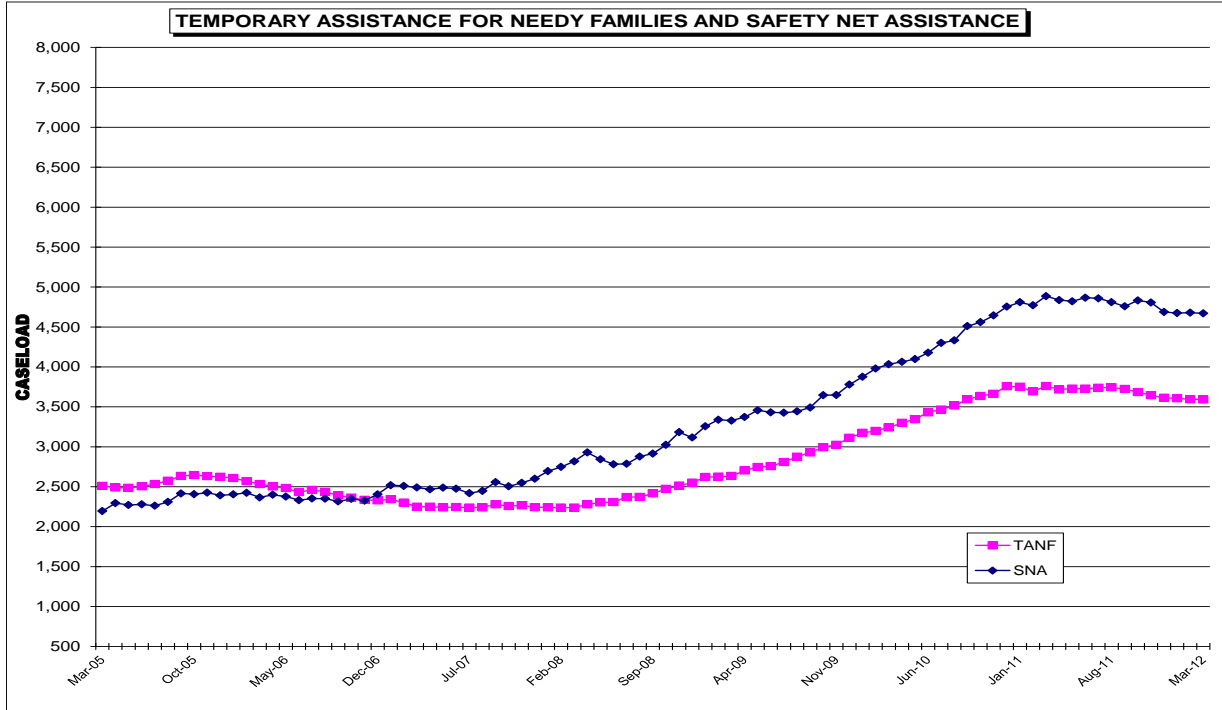


## KPI REPORT 5: Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	April 2012			January 2012			April 2011			Change in Totals	Change in Totals	
	Family	Single	Total	Family	Single	Total	Family	Single	Total	April 2012 vs. Jan 2012	April 2012 vs. April 2011	
ACTIVE EMPLOYEES	5,630	2,038	7,668	5,832	2,188	8,020	5,909	2,266	8,175	(352)	(507)	
RETIREEES	6,356	4,940	11,296	6,333	4,892	11,225	6,407	4,926	11,333	71	(37)	
<b>TOTAL</b>	<b>11,986</b>	<b>6,978</b>	<b>18,964</b>	<b>12,165</b>	<b>7,080</b>	<b>19,245</b>	<b>12,316</b>	<b>7,192</b>	<b>19,508</b>	<b>(281)</b>	<b>(544)</b>	
<u>Active Employee Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>			
EMPIRE PLAN	5,522	1,921	7,443	5,708	2,063	7,771	5,771	2,132	7,903	(328)	(460)	
ALL OTHER	108	117	225	124	125	249	138	134	272	(24)	(47)	
<b>TOTAL</b>	<b>5,630</b>	<b>2,038</b>	<b>7,668</b>	<b>5,832</b>	<b>2,188</b>	<b>8,020</b>	<b>5,909</b>	<b>2,266</b>	<b>8,175</b>	<b>(352)</b>	<b>(507)</b>	
<u>Retiree Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>			
EMPIRE PLAN	1,583	631	2,214	1,592	617	2,209	1,773	666	2,439	5	(225)	
MEDICARE IND		4,190	4,190		4,157	4,157		4,133	4,133	33	57	
MEDICARE F1	1,366		1,366	1,364		1,364	1,290		1,290	2	76	
MEDICARE F2	3,295		3,295	3,262		3,262	3,223		3,223	33	72	
ALL OTHER	112	119	231	115	118	233	121	127	248	(2)	(17)	
<b>TOTAL</b>	<b>6,356</b>	<b>4,940</b>	<b>11,296</b>	<b>6,333</b>	<b>4,892</b>	<b>11,225</b>	<b>6,407</b>	<b>4,926</b>	<b>11,333</b>	<b>71</b>	<b>(37)</b>	
<u>Annual Rates</u>										<b>Pct Increase in Health Insurance Costs</b>		
<u>Per Employee/Retiree</u>	<u>Family</u>	<u>Single</u>				<u>Family</u>	<u>Single</u>				<b>April 2012 vs April 2011</b>	
										<u>Family</u>	<u>Single</u>	
EMPIRE PLAN	18,754	8,553				18,754	8,553				+3.23%	+2.71%
MEDICARE IND		5,031					5,031				0	+3.35%
MEDICARE F1	15,231					15,231					+3.56%	0
MEDICARE F2	11,709					11,709					+4.10%	0

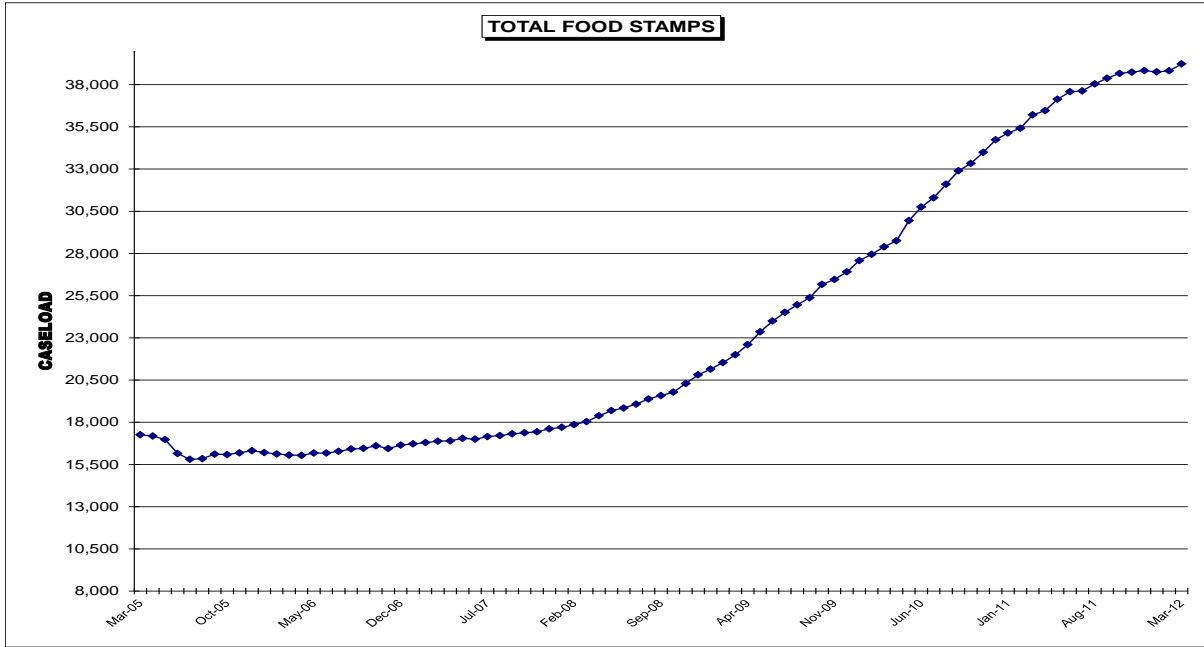


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads





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

	<b>March 2009</b>	<b>March 2010</b>	<b>March 2011</b>	<b>March 2012</b>
County Population	1,414	1,525	1,361	1,288
Suffolk Inmate	-	-	12	194
State-Ready Population	12	10	13	12
Federal Population	117	117	102	112
Parole Violators	16	19	23	18
<b>TOTAL</b>	<b>1,559</b>	<b>1,671</b>	<b>1,511</b>	<b>1,624</b>

Chart reflects the average inmate population for the given month.



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

<b>Nassau County Inmates</b>				
<b>Month</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
January	1,374	1,404	1,401	1,272
February	1,399	1,497	1,394	1,326
March	1,414	1,525	1,361	1,288
April	1,409	1,502	1,298	-
May	1,435	1,501	1,304	-
June	1,445	1,498	1,319	-
July	1,415	1,494	1,338	-
August	1,440	1,496	1,319	-
September	1,419	1,476	1,341	-
October	1,458	1,483	1,380	-
November	1,446	1,462	1,344	-
December	1,404	1,399	1,278	-
<b>Average County Inmates</b>	<b>1,422</b>	<b>1,478</b>	<b>1,340</b>	<b>1,295</b>

<b>Suffolk County Inmates</b>				
<b>Month</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
January	-	-	-	108
February	-	-	-	155
March	-	-	12	194
April	-	-	56	-
May	-	-	81	-
June	-	-	100	-
July	-	-	102	-
August	-	-	105	-
September	-	-	101	-
October	-	-	153	-
November	-	-	155	-
December	-	-	131	-
<b>Average Suffolk Inmates</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>152</b>

<b>Federal Inmates</b>				
<b>Month</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
January	111	119	105	114
February	106	108	103	107
March	117	117	102	112
April	133	130	109	-
May	134	135	116	-
June	138	138	127	-
July	135	142	128	-
August	138	139	126	-
September	135	136	134	-
October	131	136	145	-
November	124	119	142	-
December	120	112	135	-
<b>Average Federal Inmates</b>	<b>127</b>	<b>128</b>	<b>123</b>	<b>111</b>



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

**YTD as of March 2012**

<b>Expense</b>	<b>Estimates</b>	
	<b>Mar-12</b>	
<b>Salary</b>	899,917	
<b>Fringe Benefits</b>	678,883	
<b>General and Administrative Expenses</b>	1,014,367	
<b>Bond Principal</b>	121,250	
<b>Expense Total</b>	<b>2,714,417</b>	
<b>Revenue</b>		
<b>Net Retained Commission</b>	2,464,125	
<b>Other income</b>	59,975	
<b>Revenue Total</b>	<b>2,524,100</b>	
<b>Net Profit/(Deficit)</b>	<b>(190,317)</b>	

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

**Please note that these figures are estimated based on OTB's 2012 budget submitted to the NYS Racing & Wagering Board. These figures will be reconciled to actual figures once OTB's filings with the NYS Racing & Wagering Board have been submitted and accepted.**



## KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of April 3, 2012 with respect to grievances filed for the 2013/2014 tax year. Thus far, there have been 135,128 grievances filed broken down as follows:

Class I Properties	114,688
Class II Properties	5,419
Class III Properties	513
Class IV Properties	14,508

ARC intends to continue working with the County Attorney's office on the joint conference program previously implemented to increase the number of settlements.

ADAPT (the County's multi-department tax certiorari case management system) has gone live for ARC and we are now in a training and adjustment phase and trying to weed out any issues that still need to be resolved. ADAPT is expected to facilitate communication and sharing of information for the several different applicable departments and improve the swiftness of case dispositions.

We have now made additional adjustments to the following major properties for the 12/13 tax year:

- HUB shopping center in Hempstead
- 990 Stewart Avenue Office Building
- All Nassau County Country Clubs (following recent court decisions)
- Jericho Quadrangle Office Buildings
- Westwood Village Apartments.