

MONTHLY COUNTY BUDGET REPORT

For the Period Ending May 31, 2012

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
June 21, 2012**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the May 2012 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;

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- 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.

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 May 2012 was 7,479 positions compared to 7,861 at the end of December 2011, representing a reduction of 382 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 May 2012. We are assuming that there will be future attrition savings of \$1.4 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 \$22.2 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)	(22.2)
Police Precincts/Separation Incentive - Additional	1.5
Police Long - Term Disability Retirements	0.8
Police Operation Improvements	4.0
Correction Officers Long - Term Disability Retirements	1.6
Correctional Center Overtime Management	1.5
Additional Labor Savings	22.3
Bonding of Terminal Leave for Police Long Term Disability Retirements	2.3
Surplus After Corrective Actions	11.8

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

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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.

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.

Contingency Plan (\$'s in millions)	Annual Impact
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



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense for 2012 for the five major funds is \$809.3 million, which is \$122.7 million higher than the 2012 Adopted Budget. As of May 31, the County reduced the projected expenses through the successful implementation of various corrective actions. However, there will still be a shortage in the salary budget due to projected overtime and terminal leave expenses. NIFA will only allow the County to bond for termination compensation associated with all CSEA terminations, which took place between October 31, 2011 and December 31, 2011, as well as all employee separations associated with the various Employee Voluntary Separation Incentive Programs. This action is inconsistent with NIFA's approval of the 2012 Adopted Budget, which assumed that bonding would cover all termination compensation expense.

Headcount

As of May 31, 2012, the County had 7,479 full-time employees in the five major funds, which are 382 fewer employees than year-end 2011. Since April 30, 2011, the County has added 10 employees mainly resulting from higher staffing requirements in the Department of Social Services given the current economic environment. The current headcount also represents a reduction of more than 1,300 from the Adopted 2010 Budget.

Overtime

Through May 31, 2012, the Police Department incurred approximately \$13.5 million in overtime expense and OMB is projecting that the Police Department will end 2012 with \$48.4 million in overtime expense, which is consistent with 2011 year-end results. Through May 31, 2012, the Sheriff/Correctional Center incurred approximately \$4.8 million in overtime expense. This is a decrease of \$2.5 million when compared to May 2011. Our projections for the year assume that this level of savings will be sustained for the balance of the year and could reach \$4 million.

In some cases, departments have incurred overtime hours with no corresponding overtime dollars, which is due to the County allowing overtime hours to be deferred as additional compensatory time and paid out at a later date. Based on the corrective actions listed as Smart Government Initiatives (SGI), the projections for overtime will be further reduced significantly as 2012 progresses.



Employee Benefits

The 2012 Adopted Budget for Employee Benefits (including Workers' Compensation) for the five major funds was \$511.8 million. This included a variety of expenses such as pensions, employee and retiree health insurance, and workers' compensation. For 2012, Employee Benefits are projected to be \$471.3 million, a \$40.5 million savings from the 2012 Adopted Budget. This is 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. Overall, the health insurance rolls have been reduced by approximately 600 over the last year. 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.

Contractual Services

Contractual Services are projected to be \$215.5 million, an approximate \$1.9 million deficit when compared with the 2012 Adopted Budget. A contributing factor is the delay in moving a nursing contract with NUHealth from the County to the NYS Department of Health, from April 2012 to 2013.

Debt Service Costs (Principal & Interest)

Debt Service Costs are projected to be \$34 million less than the \$162.9 million in the 2012 Adopted Budget. This is primarily due to delayed borrowings, lower than anticipated borrowing amounts, lower coupons on the Tax Anticipation Notes issued in December 2011 and General Obligation Bonds issued in April 2012.

Other Expense

Included in Other Expenses are budgeted contingency funds of \$25 million, which will not be expensed; rather, it will be used to offset expenses in other areas.

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. Actual TANF and Safety Net caseloads are down over the last year (See KPI Report #6 for more specifics). In addition, expenses associated with the Emergency Hotel

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Placement Program budgeted in Recipient Grants are being charged to Emergency Vendor Payment line.

Purchased Services

Purchased Services on behalf of direct assistance recipients are projected to be approximately \$1.2 million higher than the \$57.9 million in the 2012 Adopted Budget primarily due to a higher than projected volume of day care cases.

Emergency Vendor Payments

Emergency Vendor Payments on behalf of direct assistance recipients are projected to be approximately \$2.4 million higher than the \$64.4 million in the 2012 Adopted Budget primarily due to the Emergency Hotel placement program which were budgeted in Recipient Grants.



REVENUE RESULTS

Fines & Forfeits

Fines & Forfeits are projected to be \$1.8 million lower than the \$51.2 million in the 2012 Adopted Budget primarily due to a lower amount of fines collected than was originally projected.

Investment Income

Investment Income is projected to be \$1.2 million lower than the \$3.6 million in the 2012 Adopted Budget primarily due to lower interest rates than were anticipated in the 2012 Adopted Budget.

Rents & Recoveries

Rents & Recoveries are projected to be \$8.1 million higher than the \$16.9 million in the 2012 Adopted Budget primarily due to the sale of excess County-owned property as well as the recovery of prior year appropriations.

Department Revenues

Department Revenues are projected to be \$5.2 million lower than the \$171.9 million in the 2012 Adopted Budget primarily due to a lower than projected number of housed Suffolk County Inmates at the correctional facility.

Capital Backcharges

Capital Backcharges for 2012 are projected to be \$1.4 million, a deficit of \$8.5 million from the 2012 Adopted Budget. This is primarily attributable to a change in the accounting treatment for salaries charged to capital projects, a technological reduction in scope associated with a project, and 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.

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Federal Aid

Federal Aid for 2012 is projected to be \$159 million as compared to the 2012 Adopted Budget of \$165.1 million. The decrease of \$6.1 million is primarily associated with a lower than projected number of caseloads under TANF.

Sales Tax

Sales Tax for 2012 is projected to be \$1.078 billion as compared to the 2012 Adopted Budget of \$1.056 billion. The surplus of \$22.2 million is primarily associated with a higher rate of growth than was anticipated in the 2012 Adopted Budget.

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Expense Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Adopted Budget	May Projections	Variance	Explanations
AA - SALARIES, WAGES & FEES	686,673,715	809,344,702	(122,670,987)	Based on current staffing levels, many of the departments are projected to be over budget for salaries. In addition, non-police attrition savings of \$1.4 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 which will be funded by the Employee Benefits Accrued Liability Reserve Fund.
AB - FRINGE BENEFITS	481,416,054	440,921,878	40,494,176	A surplus is projected primarily due to lower projected health insurance costs due to lower rates and the continuing decrease in the number of individuals on the health insurance rolls, Medicare Part-D reimbursement offsets budgeted in revenue and lower pension expenses as the actual 2012 invoice was lower than the Adopted Budget.
AC - WORKERS COMPENSATION	30,399,332	30,399,332	0	
BB - EQUIPMENT	1,481,429	1,551,728	(70,299)	
DD - GENERAL EXPENSES	30,310,790	30,644,507	(333,717)	
DE - CONTRACTUAL SERVICES	213,612,365	215,501,536	(1,889,171)	A shortfall is projected primarily due to higher legal fees than originally anticipated as well as a delay in transitioning from the County to the NYS Department of Health a nursing contract with NuHealth from April 2012 to 2013 offset by savings from the maintenance contract for Red Light Cameras.
DF - UTILITY COSTS	37,624,375	37,624,375	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	93,863,296	71,356,917	22,506,379	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
GA - LOCAL GOVT ASST PROGRAM	62,852,361	64,162,017	(1,309,656)	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than the Adopted Budget, this expense is also expected to be proportionately over budget.
GG - PRINCIPAL	69,011,202	57,530,001	11,481,201	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	345,015,740	321,143,986	23,871,754	A projected surplus reflects the lower projected debt service expense.
HF - INTER-DEPARTMENTAL CHARGES	155,436,060	154,544,706	891,354	
HH - INTERFUND CHGS - INTERFUND CHARGES	19,332,746	19,332,746	0	
LB - TRANSF TO GENERAL FUND	-	225,000	(225,000)	Reflects a transfer from the Police Department to the Budget Department to fund expenses associated with Evidence Analysis that were previously outsourced by the Police Department. This projected deficit will be offset by Interfund Transfers.
MM - MASS TRANSPORTATION	42,217,100	42,217,100	0	
NA - NCIFA EXPENDITURES	2,025,000	2,025,000	0	
OO - OTHER EXPENSE	385,837,230	363,730,835	22,106,395	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	0	
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	59,100,000	(1,155,317)	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
WW - EMERGENCY VENDOR PAYMENTS	64,396,824	66,772,000	(2,375,176)	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	0	
	3,293,908,747	3,294,151,811	(243,064)	

2012 May Salary Variance

Salaries & Wages :	\$Amount
2012 Savings Included in Adopted Budget	(132.0)
Workforce Reduction FT only	51.3
Backfill & Promotions	(2.0)
Savings in PT based on On Board HC	2.4
Savings in SE	1.4
Forecasted 2012 Attrition Savings (Excluding Police Incentive)	1.4
Term Leave Expense not being bonded	(27.4)
Additional Overtime	(26.7)
Other Extras	1.1
PW transfer to CAP Fund	7.8
Salary Variance	(122.7)

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Revenue Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Adopted Budget	May Projections	Variance	Explanations
BA - INT PENALTY ON TAX	28,500,000	28,500,000	0	
BC - PERMITS & LICENSES	12,029,332	11,381,732	(647,600)	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	49,479,909	(1,769,799)	A deficit is projected primarily due to a lower number of summonses/tickets issued as well as lower expected Red Light Camera Revenues than originally anticipated.
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	25,023,344	8,128,943	A surplus is projected primarily due to an anticipated sale of the Ring Road property as well as the recovery of prior year appropriations.
BG - REVENUE OFFSET TO EXPENSE	21,984,354	14,678,154	(7,306,200)	A variance is projected primarily due to budgeted reimbursements for Medicare - Part D charges anticipated to offset Fringe Benefit expense and not be booked as revenue.
BH - DEPT REVENUES	171,941,513	166,712,609	(5,228,904)	A deficit is projected primarily due to an estimated lower number of Suffolk County Inmates than originally anticipated.
BI - CAP BACKCHARGES	9,887,864	1,430,300	(8,457,564)	A deficit is projected primarily due to a change in accounting treatment for salaries charged to capital projects as well as scaling down an Information Technology Project.
BJ - INTERDEPT REVENUES	155,436,060	154,544,706	(891,354)	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,661,865	0	
BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	103,740,000	601,622	
BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	321,143,986	(23,871,753)	A projected deficit reflects a lower projected debt service expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	74,139,205	76,650,139	2,510,934	Reflects a supplemental appropriation from the Police Retirement Reserve Fund to help cover the liability associated with the Police Voluntary Separation Incentive Program, partially offset by lower than anticipated revenues associated with Sewer & Water projects and Environmental Bond Act revenues.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	165,063,957	158,973,429	(6,090,528)	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	0	225,000	225,000	Reflects a transfer from the Police Department to the Budget Department in the General Fund to fund expenses associated with Evidence Analysis that were previously outsourced by the Police Department. This projected surplus will be offset by Transfers to the General Fund.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,814,429	234,623,923	(190,506)	A deficit is projected primarily due to a lower number of Safety Net program caseloads.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	993,000,248	22,197,573	A surplus is projected due to a higher growth rate than budgeted.
TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	85,423,241	37,532	
TL - PROPERTY TAX	804,331,558	804,331,558	0	
TO - OTB 5% TAX	3,229,600	3,229,600	0	
TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	27,776,000	0	
	3,293,908,747	3,271,909,527	(21,999,220)	

**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	686,673,715	372,727,762	809,344,702	(122,670,987)
	AB - FRINGE BENEFITS	481,416,054	241,166,170	440,921,878	40,494,176
	AC - WORKERS COMPENSATION	30,399,332	7,737,347	30,399,332	0
	BB - EQUIPMENT	1,481,429	325,869	1,551,728	(70,299)
	DD - GENERAL EXPENSES	30,310,790	13,515,119	30,644,507	(333,717)
	DE - CONTRACTUAL SERVICES	213,612,365	161,787,215	215,501,536	(1,889,171)
	DF - UTILITY COSTS	37,624,375	19,411,421	37,624,375	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	93,863,296	32,817,711	71,356,917	22,506,379
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	(3,357,548)	64,162,017	(1,309,656)
	GG - PRINCIPAL	69,011,202	14,340,000	57,530,001	11,481,201
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	4,754,094	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	LB - TRANSF TO GENERAL FUND	0	0	225,000	(225,000)
	MM - MASS TRANSPORTATION	42,217,100	3,797,806	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	385,837,230	19,068,644	363,730,835	22,106,395
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	133,520,191	172,975,000	0
	SS - RECIPIENT GRANTS	74,645,000	27,027,748	66,210,000	8,435,000
	TT - PURCHASED SERVICES	57,944,683	44,925,762	59,100,000	(1,155,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	45,114,155	66,772,000	(2,375,176)
	XX - MEDICAID	248,838,445	105,041,861	248,838,445	0
Expenses excluding Interdepartmental Transfers		2,793,456,947	1,258,912,473	2,818,463,119	(25,006,172)
Interdepartmental Transfers		500,451,800	53,356,460	475,688,692	24,763,108
Total Expenses Including Interdepartmental Transfers		3,293,908,747	1,312,268,934	3,294,151,811	(243,064)
REV	BA - INT PENALTY ON TAX	28,500,000	8,606,521	28,500,000	0
	BC - PERMITS & LICENSES	12,029,332	5,172,909	11,381,732	(647,600)
	BD - FINES & FORFEITS	51,249,708	17,078,968	49,479,909	(1,769,799)
	BE - INVEST INCOME	3,626,400	557,070	2,379,784	(1,246,616)
	BF - RENTS & RECOVERIES	16,894,401	6,633,591	25,023,344	8,128,943
	BG - REVENUE OFFSET TO EXPENSE	21,984,354	(226,501)	14,678,154	(7,306,200)
	BH - DEPT REVENUES	171,941,513	45,404,181	166,712,609	(5,228,904)
	BI - CAP BACKCHARGES	9,887,864	0	1,430,300	(8,457,564)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	0	103,740,000	601,622
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	74,139,205	1,907,511	76,650,139	2,510,934
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	165,063,957	35,209,110	158,973,429	(6,090,528)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	0	225,000	225,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,814,429	77,205,050	234,623,923	(190,506)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	226,401,822	993,000,248	22,197,573
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	12,663,414	85,423,241	37,532
	TL - PROPERTY TAX	804,331,558	331,914	804,331,558	0
	TO - OTB 5% TAX	3,229,600	727,778	3,229,600	0
	TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	9,081,036	27,776,000	0
Revenues Including Interdepartmental Transfers		2,793,456,948	454,844,679	2,796,220,835	2,763,887
Interdepartmental Transfers		500,451,799	53,356,460	475,688,692	(24,763,107)
Total Revenues Including Interdepartmental Transfers		3,293,908,747	508,201,139	3,271,909,527	(21,999,220)
Surplus / (Deficit)		0		(22,242,284)	

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GENERAL FUND					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	274,194,930	157,440,456	358,459,849	(84,264,919)
	AB - FRINGE BENEFITS	243,258,092	103,776,367	217,195,851	26,062,241
	AC - WORKERS COMPENSATION	19,614,935	4,993,271	19,614,935	0
	BB - EQUIPMENT	1,074,777	215,887	1,145,076	(70,299)
	DD - GENERAL EXPENSES	23,241,020	9,745,461	23,580,737	(339,717)
	DE - CONTRACTUAL SERVICES	201,300,365	153,104,219	203,189,536	(1,889,171)
	DF - UTILITY COSTS	33,927,375	17,746,214	33,927,375	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	(3,357,548)	64,162,017	(1,309,656)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	332,235,488	0	307,758,325	24,477,163
	HF - INTER-DEPARTMENTAL CHARGES	80,820,023	20,362,142	80,374,346	445,677
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	4,754,094	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	MM - MASS TRANSPORTATION	42,217,100	3,797,806	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	135,295,266	18,090,287	133,831,994	1,463,272
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	133,520,191	172,975,000	0
	SS - RECIPIENT GRANTS	74,645,000	27,027,748	66,210,000	8,435,000
	TT - PURCHASED SERVICES	57,944,683	44,925,762	59,100,000	(1,155,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	45,114,155	66,772,000	(2,375,176)
	XX - MEDICAID	248,838,445	105,041,861	248,838,445	0
EXP Total		2,108,189,430	861,489,519	2,138,710,332	(30,520,902)
REV	BA - INT PENALTY ON TAX	28,500,000	8,606,521	28,500,000	0
	BC - PERMITS & LICENSES	8,300,832	3,676,709	7,653,232	(647,600)
	BD - FINES & FORFEITS	49,499,708	16,761,568	47,729,909	(1,769,799)
	BE - INVEST INCOME	3,331,500	532,016	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	16,694,401	6,482,884	24,673,992	7,979,591
	BG - REVENUE OFFSET TO EXPENSE	18,499,454	(226,501)	14,678,154	(3,821,300)
	BH - DEPT REVENUES	136,250,013	33,623,596	131,921,109	(4,328,904)
	BI - CAP BACKCHARGES	8,075,464	0	1,430,300	(6,645,164)
	BJ - INTERDEPT REVENUES	116,499,063	53,356,460	116,053,386	(445,677)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	93,071,000	0	93,071,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,202,386	1,907,511	45,202,386	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	158,236,049	32,589,830	152,145,521	(6,090,528)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	0	225,000	225,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,035,429	77,175,315	233,844,923	(861,306)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	226,401,822	993,000,248	22,197,573
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	12,663,414	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	331,914	120,039,282	0
	TO - OTB 5% TAX	3,229,600	727,778	3,229,600	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	1,911,246	3,875,000	0
REV Total		2,108,189,430	484,612,389	2,113,669,012	4,808,782
Surplus / (Deficit)				(25,041,320)	

FISCAL 2012 MONTHLY FINANCIAL REPORT



DEBT SERVICE FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	FF - INTEREST	93,863,296	32,817,711	71,356,917	22,506,379
	GG - PRINCIPAL	69,011,202	14,340,000	57,530,001	11,481,201
	OO - OTHER EXPENSE	222,219,146	444,879	225,081,741	(2,862,595)
EXP Total		385,093,644	47,602,590	353,968,659	31,124,985
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,438,378	0	7,040,000	601,622
	BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	0	321,143,986	(23,871,753)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,476,219	0	20,621,365	(7,854,854)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	2,581,654	5,163,308	0
REV Total		385,093,644	2,581,654	353,968,659	(31,124,985)

Surplus / (Deficit)

0

0

E/R	OBJECT AND NAME	EXPLANATION
EXP	FF - INTEREST	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
	GG - PRINCIPAL	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
REV	BV - DEBT SERVICE CHARGEBACK REVENUE	The projected deficit reflects the lower projected Debt Service Expense.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	Lower than anticipated revenues associated with Sewer & Water projects and Environmental Bond Act revenues.

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FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,678,789	4,496,756	10,447,098	(768,309)
	AB - FRINGE BENEFITS	4,676,084	2,306,902	4,325,008	351,076
	BB - EQUIPMENT	26,600	0	26,600	0
	DD - GENERAL EXPENSES	76,700	35,121	70,700	6,000
	DE - CONTRACTUAL SERVICES	4,275,100	4,151,118	4,275,100	0
	HD - DEBT SERVICE CHARGEBACKS	338,713	0	344,318	(5,605)
	HF - INTER-DEPARTMENTAL CHARGES	2,655,373	721,871	2,655,373	0
EXP Total		21,727,359	11,711,769	22,144,197	(416,838)
REV	BE - INVEST INCOME	6,200	0	20	(6,180)
	BF - RENTS & RECOVERIES	0	2,448	2,448	2,448
	BG - REVENUE OFFSET TO EXPENSE	28,700	0	0	(28,700)
	BH - DEPT REVENUES	6,147,300	2,538,361	6,147,300	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	104,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	29,735	190,000	0
	TL - PROPERTY TAX	15,250,559	0	15,250,559	0
REV Total		21,727,359	2,570,543	21,694,927	(32,432)

Surplus / (Deficit)

(449,270)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected primarily due to Terminal Leave Expenses not provided for in the 2012 Adopted Budget.

FISCAL 2012 MONTHLY FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	210,050,204	95,900,826	227,018,202	(16,967,998)
	AB - FRINGE BENEFITS	120,142,218	70,676,401	113,291,129	6,851,089
	AC - WORKERS COMPENSATION	7,264,619	1,789,794	7,264,619	0
	BB - EQUIPMENT	152,052	65,521	152,052	0
	DD - GENERAL EXPENSES	3,824,750	2,129,893	3,824,750	0
	DE - CONTRACTUAL SERVICES	834,900	333,449	834,900	0
	DF - UTILITY COSTS	1,239,200	539,115	1,239,200	0
	HD - DEBT SERVICE CHARGEBACKS	1,733,051	0	1,958,474	(225,423)
	HF - INTER-DEPARTMENTAL CHARGES	22,464,774	15,442,077	22,464,774	0
	OO - OTHER EXPENSE	16,461,616	508,546	3,047,100	13,414,516
EXP Total		384,167,384	187,385,622	381,095,200	3,072,184
REV	AA - FUND BALANCE	0	0	0	0
	BC - PERMITS & LICENSES	2,828,500	1,148,440	2,828,500	0
	BD - FINES & FORFEITS	1,750,000	317,400	1,750,000	0
	BE - INVEST INCOME	271,400	22,168	58,500	(212,900)
	BF - RENTS & RECOVERIES	200,000	2,939	202,557	2,557
	BG - REVENUE OFFSET TO EXPENSE	1,460,000	0	0	(1,460,000)
	BH - DEPT REVENUES	4,911,700	1,297,506	4,011,700	(900,000)
	BJ - INTERDEPT REVENUES	354,257	0	354,257	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	2,407,000	0	2,407,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	0	10,365,788	10,365,788
	TL - PROPERTY TAX	369,984,527	0	369,984,527	0
REV Total		384,167,384	2,788,454	391,962,829	7,795,445

Surplus / (Deficit)

10,867,629

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is due to a higher projection in overtime expenses, estimated to be consistent with the prior year results, a portion of the liability associated with the Police Voluntary Separation Incentive Program and termination costs for officers on long-term disability that are retiring. The projected portion of the liability associated with the Police Voluntary Separation Incentive Program is being 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.
	BH - DEPT REVENUES	A shortfall is projected due to the cancellation of a service contract with Laurel Hollow.
	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.

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POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	192,749,792	114,889,724	213,419,553	(20,669,761)
	AB - FRINGE BENEFITS	113,339,660	64,406,499	106,109,890	7,229,770
	AC - WORKERS COMPENSATION	3,519,778	954,282	3,519,778	0
	BB - EQUIPMENT	228,000	44,461	228,000	0
	DD - GENERAL EXPENSES	3,168,320	1,604,644	3,168,320	0
	DE - CONTRACTUAL SERVICES	7,202,000	4,198,429	7,202,000	0
	DF - UTILITY COSTS	2,457,800	1,126,092	2,457,800	0
	HD - DEBT SERVICE CHARGEBACKS	10,708,488	0	11,082,869	(374,381)
	HF - INTER-DEPARTMENTAL CHARGES	24,251,608	16,830,370	24,251,608	0
	LB - TRANSF TO GENERAL FUND	0	0	225,000	(225,000)
	OO - OTHER EXPENSE	11,861,202	24,932	1,770,000	10,091,202
EXP Total		369,486,648	204,079,433	373,434,818	(3,948,170)
REV	BC - PERMITS & LICENSES	900,000	347,760	900,000	0
	BE - INVEST INCOME	17,300	2,885	10,400	(6,900)
	BF - RENTS & RECOVERIES	0	145,320	144,347	144,347
	BG - REVENUE OFFSET TO EXPENSE	1,996,200	0	0	(1,996,200)
	BH - DEPT REVENUES	24,632,500	7,944,718	24,632,500	0
	BI - CAP BACKCHARGES	1,812,400	0	0	(1,812,400)
	BJ - INTERDEPT REVENUES	13,338,458	0	13,338,458	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	1,222,000	0	1,222,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	0	356,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	37,626	1,664,600	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	0	589,000	0
	TL - PROPERTY TAX	299,057,190	0	299,057,190	0
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	7,169,790	23,901,000	0
REV Total		369,486,648	15,648,099	365,815,495	(3,671,153)

Surplus / (Deficit)

(7,619,323)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is due to a higher projection in Overtime to be consistent with last year's results and termination costs for officers on long-term disability that are retiring.
	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	A shortfall is projected due to the lack of available funds for capital projects in the Police Department.

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RED LIGHT CAMERA FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	HF - INTER-DEPARTMENTAL CHARGES	25,244,282	-	24,798,605	445,677
EXP Total		25,244,282	-	24,798,605	445,677
REV	BJ - INTERDEPT REVENUES	25,244,282	-	24,798,605	(445,677)
REV Total		25,244,282	-	24,798,605	(445,677)
Surplus / (Deficit)				0	

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SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,332,216	8,458,038	18,365,293	966,923
	AB - FRINGE BENEFITS	11,614,028	5,478,343	9,917,649	1,696,379
	BB - EQUIPMENT	323,900	40,472	323,900	0
	DD - GENERAL EXPENSES	14,540,674	6,267,585	14,540,674	0
	DE - CONTRACTUAL SERVICES	24,020,600	21,276,437	24,020,600	0
	DF - UTILITY COSTS	10,749,300	6,305,171	10,749,300	0
	FF - INTEREST	9,143,079	0	9,143,079	0
	GG - PRINCIPAL	16,677,500	0	16,677,500	0
	HH - INTERFD CHGS - INTERFUND CHARGES	36,720,711	0	32,215,588	4,505,123
	OO - OTHER EXPENSE	21,095,600	0	21,095,600	0
EXP Total		164,217,608	47,826,046	157,049,183	7,168,425
REV	AA - FUND BALANCE	18,327,668	0	18,327,668	0
	BC - PERMITS & LICENSES	734,800	353,751	734,800	0
	BE - INVEST INCOME	1,141,500	102,289	346,432	(795,068)
	BF - RENTS & RECOVERIES	71,000	53,533	136,946	65,946
	BG - REVENUE OFFSET TO EXPENSE	164,900	0	0	(164,900)
	BH - DEPT REVENUES	40,004,300	1,154,853	40,004,300	0
	BI - CAP BACKCHARGES	650,000	0	650,000	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,872,046	25,000,000	100,872,046	0
REV Total		164,217,608	26,664,425	163,323,586	(894,022)

Surplus / (Deficit)

6,274,403

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies partially 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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AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	DD - GENERAL EXPENSES	100	100	100	0
	DE - CONTRACTUAL SERVICES	15,300	0	15,300	0
EXP Total		15,400	100	15,400	0

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,800,980	968,826	2,134,712	-333,732
	DD - GENERAL EXPENSES	33,033	19,112	33,033	0
	DE - CONTRACTUAL SERVICES	12,250	0	12,250	0
EXP Total		1,846,263	987,938	2,179,995	-333,732
REV	BF - RENTS & RECOVERIES	0	22,414	22,414	22,414
REV Total		0	22,414	22,414	22,414

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AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,434,763	4,318,138	9,640,974	(1,206,211)
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	165,678	303,900	0
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
EXP Total		8,782,663	4,483,816	9,988,874	(1,206,211)
REV	BH - DEPT REVENUES	100,400	26,082	100,400	0
	BI - CAP BACKCHARGES	155,300	0	155,300	0
REV Total		255,700	26,082	255,700	0

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AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,786,438	3,942,488	8,787,963	(1,001,525)
	BB - EQUIPMENT	15,000	840	15,000	0
	DD - GENERAL EXPENSES	427,400	374,787	427,400	0
	DE - CONTRACTUAL SERVICES	2,800,000	1,313,608	5,000,000	(2,200,000)
EXP Total		11,028,838	5,631,722	14,230,363	(3,201,525)
REV	BD - FINES & FORFEITS	590,000	163,153	590,000	0
	BF - RENTS & RECOVERIES	620,000	990,285	990,287	370,287
	BH - DEPT REVENUES	95,000	39,296	95,000	0
	BJ - INTERDEPT REVENUES	3,124,796	0	3,124,796	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	185,726	300,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	47,839	75,000	0
REV Total		4,804,796	1,426,299	5,175,083	370,287

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A deficit is projected due to higher than anticipated costs for outside counsel.

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BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	332,516	0	0
	DD - GENERAL EXPENSES	0	(165)	0	0
	DE - CONTRACTUAL SERVICES	0	(439,500)	0	0
EXP Total		0	(107,149)	0	0
REV	BF - RENTS & RECOVERIES	0	82,921	0	0
REV Total		0	82,921	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
	DD - GENERAL EXPENSES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
	DE - CONTRACTUAL SERVICES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

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BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET	2012 Adopted Budget	Current Obligation	May Projections	Variance
	OBJECT AND NAME				
	AA - SALARIES, WAGES & FEES	2,314,399	1,383,410	2,702,436	(388,037)
	AB - FRINGE BENEFITS	27,306,963	7,198,105	27,110,024	196,939
	AC - WORKERS COMPENSATION	12,314,600	2,727,618	12,314,600	0
	BB - EQUIPMENT	10,000	0	10,000	0
	DD - GENERAL EXPENSES	50,500	49,438	50,501	(1)
	DE - CONTRACTUAL SERVICES	2,803,600	1,701,766	2,803,600	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	12,572,542	64,162,017	(1,309,656)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,947,211	0	5,947,211	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,322,746	4,754,094	19,322,746	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	44,901,094	10,602,959	44,901,094	0
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	192,848,474	53,989,932	194,349,229	(1,500,755)
	30 - FISCAL ANALYSIS				
	OBJECT AND NAME				
	AA - SALARIES, WAGES & FEES	(84,324,037)	0	640,625	(84,964,662)
	30 - FISCAL ANALYSIS Total	(84,324,037)	0	640,625	(84,964,662)
EXP Total		108,524,437	53,989,932	194,989,854	(86,465,417)
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	BD - FINES & FORFEITS	2,850,000	546,126	2,850,000	0
	BF - RENTS & RECOVERIES	1,020,000	785,227	1,319,621	299,621
	BG - REVENUE OFFSET TO EXPENSE	15,110,954	1,358,017	14,178,154	(932,800)
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	59,582,617	53,075,284	59,582,617	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,111,461	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,071,000	0	18,071,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	39,643,146	1,907,364	39,643,146	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	146,252	118,400	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	0	225,000	225,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	1,913,566	2,405,000	0
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	226,401,822	993,000,248	22,197,573
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	12,663,414	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	331,914	120,039,282	0
	TO - OTB 5% TAX	3,229,600	727,778	3,229,600	0
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,327,540,248	308,588,225	1,349,367,174	21,826,926
REV Total		1,327,540,248	308,588,225	1,349,367,174	21,826,926

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is currently projected in Control Center 10 primarily due to Terminal Leave Expenses not provided for in the budget and the non-realization of the salary savings target. The County portion of the Terminal Leave expense associated with employees terminated from the Hospital is projected in Control Center 30, offset by non-police attrition savings in the amount of \$1.4 million.
	GA - LOCAL GOVT ASST PROGRAM	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than budgeted, this expense is also expected to be proportionately over budget.
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of canceling prior year encumbrances.
	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.
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	A surplus is projected due to a higher growth rate than budgeted.
	TB - PART COUNTY - SALES TAX PART COUNTY	A surplus is projected due to an adjustment for the City of Glen Cove which was received after the adoption of the budget.

FISCAL 2012 MONTHLY FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,690,540	734,925	1,621,681	68,859
	BB - EQUIPMENT	2,400	0	2,400	0
	DD - GENERAL EXPENSES	14,700	5,528	14,700	0
EXP Total		1,707,640	740,453	1,638,781	68,859
REV	BC - PERMITS & LICENSES	2,922,307	1,573,449	2,767,307	(155,000)
	BD - FINES & FORFEITS	470,000	123,537	350,000	(120,000)
	BH - DEPT REVENUES	200	27	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	45,000	0
REV Total		3,437,507	1,697,013	3,162,507	(275,000)

FISCAL 2012 MONTHLY FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	121,893,214	49,576,272	120,638,839	1,254,375
	AC - WORKERS COMPENSATION	5,260,135	1,629,599	5,260,135	0
	BB - EQUIPMENT	66,700	6,022	66,700	0
	DD - GENERAL EXPENSES	2,993,000	1,410,047	2,943,000	50,000
	DE - CONTRACTUAL SERVICES	18,985,600	(5,426,685)	18,985,600	0
	DF - UTILITY COSTS	638,800	163,735	638,800	0
	HF - INTER-DEPARTMENTAL CHARGES	431,772	0	431,772	0
EXP Total		150,269,221	47,358,991	148,964,846	1,304,375
REV	BD - FINES & FORFEITS	20,000	5,065	20,000	0
	BF - RENTS & RECOVERIES	819,000	60,529	879,529	60,529
	BG - REVENUE OFFSET TO EXPENSE	500,000	100,000	500,000	0
	BH - DEPT REVENUES	15,753,125	3,521,428	11,190,625	(4,562,500)
	BJ - INTERDEPT REVENUES	290,000	13,426	290,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,972,800	2,820,983	14,069,425	(903,375)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	170,544	372,000	0
REV Total		32,726,925	6,691,975	27,321,579	(5,405,346)

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is projected primarily due to a lower than anticipated influx of Suffolk inmates.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A deficit is projected primarily due to a lower than anticipated influx of Federal inmates.

FISCAL 2012 MONTHLY FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,751,629	737,197	1,712,103	39,526
	DD - GENERAL EXPENSES	80,000	52,884	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	100,000	225,000	0
EXP Total		2,056,629	890,081	2,017,103	39,526
REV	BF - RENTS & RECOVERIES	0	8,080	8,080	8,080
REV Total		0	8,080	8,080	8,080

FISCAL 2012 MONTHLY FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,703,507	1,114,776	2,420,679	(717,172)
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,067,100	927,183	1,397,100	(330,000)
EXP Total		2,771,607	2,041,959	3,818,779	(1,047,172)
REV	BJ - INTERDEPT REVENUES	1,348,363	0	1,348,363	0
REV Total		1,348,363	0	1,348,363	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,412,219	2,242,088	4,893,802	518,417
	BB - EQUIPMENT	50,000	0	50,000	0
	DD - GENERAL EXPENSES	300,000	83,206	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	138,912	300,000	0
EXP Total		6,062,219	2,464,206	5,543,802	518,417
REV	BD - FINES & FORFEITS	200,000	59,716	200,000	0
	BH - DEPT REVENUES	23,952,000	8,716,090	24,202,000	250,000
REV Total		24,152,000	8,775,806	24,402,000	250,000

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BH - DEPT REVENUES	A surplus is projected due to an increased trend of fees compared to 2011 actuals.

FISCAL 2012 MONTHLY FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,410,289	2,694,535	5,981,787	428,502
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	75,000	29,804	75,000	0
	DE - CONTRACTUAL SERVICES	425,000	63,900	425,000	0
EXP Total		6,915,289	2,788,239	6,486,787	428,502
REV	BF - RENTS & RECOVERIES	250,000	2,248	250,009	9
	BH - DEPT REVENUES	16,300	8,984	16,300	0
REV Total		266,300	11,232	266,309	9

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

FISCAL 2012 MONTHLY FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,858,344	1,915,913	4,166,199	(307,855)
	DD - GENERAL EXPENSES	327,400	154,623	327,400	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		4,206,744	2,070,536	4,514,599	(307,855)
REV	BF - RENTS & RECOVERIES	138,961	26,942	138,961	0
	BH - DEPT REVENUES	612,000	82,402	612,000	0
REV Total		750,961	109,344	750,961	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	1,755,698	590,756	1,697,816	57,882
EXP Total		1,755,698	590,756	1,697,816	57,882
REV	BG - REVENUE OFFSET TO EXPENSE	284,600	0	0	(284,600)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,105,781	508,726	1,105,781	0
REV Total		1,390,381	508,726	1,105,781	(284,600)

FISCAL 2012 MONTHLY FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	28,218,694	12,691,198	27,907,610	311,084
	BB - EQUIPMENT	75,500	5,407	75,500	0
	DD - GENERAL EXPENSES	1,002,300	291,515	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,057,500	586,014	1,057,500	0
EXP Total		30,353,994	13,574,134	30,042,910	311,084
REV	BD - FINES & FORFEITS	0	5,000	5,000	5,000
	BF - RENTS & RECOVERIES	250,000	23,057	273,057	23,057
	BH - DEPT REVENUES	12,000	15,650	12,000	0
	BJ - INTERDEPT REVENUES	366,454	0	366,454	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,400	0	34,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	39,400	0	39,400	0
REV Total		702,254	43,707	730,311	28,057

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

FISCAL 2012 MONTHLY FINANCIAL REPORT



DS - DEBT SERVICE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	HD - DEBT SERVICE CHARGEBACKS	332,235,488	0	307,758,325	24,477,163
EXP Total		332,235,488	0	307,758,325	24,477,163

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 in the Debt Service Fund.

FISCAL 2012 MONTHLY FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	12,192,047	5,264,625	15,889,931	(3,697,884)
	BB - EQUIPMENT	119,100	15,690	119,100	0
	DD - GENERAL EXPENSES	3,560,500	328,394	3,560,500	0
	DE - CONTRACTUAL SERVICES	1,046,500	195,997	1,046,500	0
	OO - OTHER EXPENSE	1,463,272	0	0	1,463,272
EXP Total		18,381,419	5,804,706	20,616,031	(2,234,612)
REV	BF - RENTS & RECOVERIES	120,000	29,850	120,000	0
	BH - DEPT REVENUES	35,000	24,480	35,000	0
REV Total		155,000	54,330	155,000	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected primarily due to the anticipated non-realization of the salary savings target and Terminal Leave expenses not provided in the budget.

FISCAL 2012 MONTHLY FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	581,771	221,525	506,941	74,830
	DD - GENERAL EXPENSES	9,500	4,000	9,500	0
	DE - CONTRACTUAL SERVICES	100,000	0	100,000	0
EXP Total		691,271	225,525	616,441	74,830
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	491,571	78,778	491,571	0
REV Total		491,571	78,778	491,571	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AB - FRINGE BENEFITS	214,195,431	103,522,104	188,388,011	25,807,420
EXP Total		214,195,431	103,522,104	188,388,011	25,807,420
REV	BF - RENTS & RECOVERIES	0	829	829	829
	BG - REVENUE OFFSET TO EXPENSE	2,603,900	0	0	(2,603,900)
REV Total		2,603,900	829	829	(2,603,071)

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 MONTHLY FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,966,902	6,413,675	13,868,139	98,763
	BB - EQUIPMENT	27,600	3,673	27,600	0
	DD - GENERAL EXPENSES	1,688,101	518,153	1,688,101	0
	DE - CONTRACTUAL SERVICES	548,000	148,330	548,000	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,311,999	3,127,973	6,311,999	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	133,520,191	172,975,000	0
EXP Total		200,517,602	148,731,995	200,418,839	98,763
REV	BC - PERMITS & LICENSES	4,085,925	1,989,116	4,085,925	0
	BD - FINES & FORFEITS	277,900	42,925	277,900	0
	BF - RENTS & RECOVERIES	807,300	229,447	841,884	34,584
	BH - DEPT REVENUES	11,429,450	5,288,439	11,429,450	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	477,640	147	477,640	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	95,021,780	37,332,150	95,021,780	0
REV Total		112,099,995	44,882,224	112,134,579	34,584

FISCAL 2012 MONTHLY FINANCIAL REPORT



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	82,700	38,434	725,721	(643,021)
	DD - GENERAL EXPENSES	5,400	2,000	12,400	(7,000)
	HF - INTER-DEPARTMENTAL CHARGES	229,707	105,222	229,707	0
EXP Total		317,807	145,656	967,828	(650,021)
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	670,800	670,800
REV Total		0	0	670,800	670,800

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 a projected surplus in State Aid.

FISCAL 2012 MONTHLY FINANCIAL REPORT



HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	71,439	0	0
EXP Total		0	71,439	0	0
REV	BD - FINES & FORFEITS	0	6,828	0	0
REV Total		0	6,828	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
REV	BD - FINES & FORFEITS	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

FISCAL 2012 MONTHLY FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	270,333	223,681	532,759	(262,426)
	DD - GENERAL EXPENSES	5,450	3,801	5,450	0
	DE - CONTRACTUAL SERVICES	11,600	10,050	11,600	0
EXP Total		287,383	237,532	549,809	(262,426)

FISCAL 2012 MONTHLY FINANCIAL REPORT



HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,780,727	2,620,863	7,183,820	(403,093)
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	651,200	123,386	651,200	0
	DE - CONTRACTUAL SERVICES	29,628,447	26,012,612	29,672,618	(44,171)
	HF - INTER-DEPARTMENTAL CHARGES	4,216,267	1,744,934	4,216,267	0
EXP Total		41,277,641	30,501,796	41,724,905	(447,264)
REV	BD - FINES & FORFEITS	40,000	0	40,000	0
	BF - RENTS & RECOVERIES	0	25,992	109,619	109,619
	BH - DEPT REVENUES	16,800	60	60	(16,740)
	BJ - INTERDEPT REVENUES	18,818,511	267,750	18,372,844	(445,667)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	565,000	0	565,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,632,871	338,759	5,677,042	44,171
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	13,541,152	534,587	13,541,152	0
REV Total		38,614,334	1,167,148	38,305,717	(308,617)

FISCAL 2012 MONTHLY FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,904,265	3,692,556	7,214,854	(310,589)
	DD - GENERAL EXPENSES	308,150	85,674	308,150	0
	DE - CONTRACTUAL SERVICES	8,609,797	5,386,851	8,609,797	0
	DF - UTILITY COSTS	4,245,500	1,245,784	4,245,500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,341,876	0	1,341,876	0
EXP Total		21,409,588	10,410,864	21,720,177	(310,589)
REV	BF - RENTS & RECOVERIES	0	1,242	1,242	1,242
	BH - DEPT REVENUES	5,000	2,779	5,000	0
	BI - CAP BACKCHARGES	2,500,000	0	275,000	(2,225,000)
	BJ - INTERDEPT REVENUES	4,462,594	0	4,462,594	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,500	130,284	130,284	(303,216)
REV Total		7,401,094	134,306	4,874,120	(2,526,974)

E/R	OBJECT AND NAME	EXPLANATION
REV	BI - CAP BACKCHARGES	A shortfall is projected due to a change in the scope of a Capital Project.

FISCAL 2012 MONTHLY FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,298,656	2,343,672	5,454,827	843,829
	BB - EQUIPMENT	45,777	0	45,777	0
	DD - GENERAL EXPENSES	1,682,331	1,323,029	1,682,331	0
	DE - CONTRACTUAL SERVICES	1,568,274	905,000	1,568,274	0
EXP Total		9,595,038	4,571,701	8,751,209	843,829
REV	BF - RENTS & RECOVERIES	0	1	1	1
REV Total		0	1	1	1

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

FISCAL 2012 MONTHLY FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	227,000	134,916	258,738	(31,738)
	DD - GENERAL EXPENSES	5,700	3,005	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	(124,050)	407,900	0
EXP Total		640,600	13,871	672,338	(31,738)
REV	BF - RENTS & RECOVERIES	0	69,577	69,577	69,577
REV Total		0	69,577	69,577	69,577

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

FISCAL 2012 MONTHLY FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	280,017	190,177	456,025	(176,008)
	DD - GENERAL EXPENSES	6,000	3,241	6,000	0
	DE - CONTRACTUAL SERVICES	51,400	1,997	51,400	0
EXP Total		337,417	195,415	513,425	(176,008)

FISCAL 2012 MONTHLY FINANCIAL REPORT



ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,836,109	2,574,694	6,084,727	(1,248,618)
	BB - EQUIPMENT	11,800	208	82,099	(70,299)
	DD - GENERAL EXPENSES	382,975	238,117	435,691	(52,716)
	DE - CONTRACTUAL SERVICES	57,160	17,285	57,160	0
	HF - INTER-DEPARTMENTAL CHARGES	1,134,415	0	1,134,415	0
EXP Total		6,422,459	2,830,303	7,794,092	(1,371,633)
REV	BF - RENTS & RECOVERIES	0	9,645	9,645	9,645
	BH - DEPT REVENUES	20,000	11,834	20,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,200	0	166,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	26	26	26
REV Total		186,200	21,505	195,871	9,671

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 savings target. This shortfall is partially being funded by a transfer from the Police Department.

FISCAL 2012 MONTHLY FINANCIAL REPORT



MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	(1,711,314)	0	0
	AB - FRINGE BENEFITS	0	(7,534,490)	0	0
	GA - LOCAL GOVT ASST PROGRAM	0	(15,930,090)	0	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	0	0	0	0
	OO - OTHER EXPENSE	0	(5,096,524)	0	0
EXP Total		0	(33,081,272)	0	0
REV	BF - RENTS & RECOVERIES	0	114,679	0	0
	BG - REVENUE OFFSET TO EXPENSE	0	(1,684,518)	0	0
REV Total		0	(1,569,839)	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	AB - FRINGE BENEFITS	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	GA - LOCAL GOVT ASST PROGRAM	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	JA - CONTINGENCIES RESERVE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	OO - OTHER EXPENSE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
REV	BG - REVENUE OFFSET TO EXPENSE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.

FISCAL 2012 MONTHLY FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	453,354	240,927	512,365	(59,011)
	DD - GENERAL EXPENSES	9,000	2,197	9,000	0
	DE - CONTRACTUAL SERVICES	13,700	0	13,700	0
EXP Total		476,054	243,125	535,065	(59,011)
REV	BH - DEPT REVENUES	400,000	104,218	400,000	0
REV Total		400,000	104,218	400,000	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



PB - PROBATION

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,672,571	7,984,366	17,231,757	(559,186)
	BB - EQUIPMENT	30,900	2,367	30,900	0
	DD - GENERAL EXPENSES	319,800	98,602	319,800	0
	DE - CONTRACTUAL SERVICES	535,725	365,700	535,725	0
	DF - UTILITY COSTS	500	450	500	0
	HF - INTER-DEPARTMENTAL CHARGES	865,428	13,426	865,428	0
EXP Total		18,424,924	8,464,911	18,984,110	(559,186)
REV	BH - DEPT REVENUES	1,883,500	790,889	1,883,500	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	57,390	57,963	57,963
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,305,800	426,764	5,305,800	0
REV Total		7,189,300	1,275,043	7,247,263	57,963

FISCAL 2012 MONTHLY FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	708,004	244,493	581,510	126,494
	DD - GENERAL EXPENSES	44,400	9,163	44,400	0
	DE - CONTRACTUAL SERVICES	22,500	0	22,500	0
EXP Total		774,904	253,657	648,410	126,494

FISCAL 2012 MONTHLY FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,502,466	5,833,155	13,617,651	(115,185)
	BB - EQUIPMENT	456,500	164,536	456,500	0
	DD - GENERAL EXPENSES	1,429,700	799,907	1,429,700	0
	DE - CONTRACTUAL SERVICES	3,375,200	2,155,315	3,375,200	0
	HF - INTER-DEPARTMENTAL CHARGES	80,000	0	80,000	0
EXP Total		18,843,866	8,952,913	18,959,051	(115,185)
REV	BF - RENTS & RECOVERIES	1,587,340	737,261	1,605,692	18,352
	BH - DEPT REVENUES	18,429,150	7,145,074	18,429,150	0
	TX - SPECIAL TAXS - SPECIAL TAXES	675,000	724,187	675,000	0
REV Total		20,691,490	8,606,522	20,709,842	18,352

FISCAL 2012 MONTHLY FINANCIAL REPORT



PL - PLANNING

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	91,333	0	0
	MM - MASS TRANSPORTATION	0	(4,533,690)	0	0
EXP Total		0	(4,442,357)	0	0
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	11,656	0	0
REV Total		0	11,656	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to DPW by year end.
	MM - MASS TRANSPORTATION	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to DPW by year end.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to DPW by year end.

FISCAL 2012 MONTHLY FINANCIAL REPORT



PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,083,245	487,241	958,109	125,136
	DD - GENERAL EXPENSES	17,500	7,022	17,500	0
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
EXP Total		1,102,245	495,759	977,109	125,136
REV	BF - RENTS & RECOVERIES	100,000	199,182	199,183	99,183
	BH - DEPT REVENUES	20,500	6,000	20,500	0
REV Total		120,500	205,182	219,683	99,183

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PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	26,537,741	15,146,697	23,793,574	2,744,167
	AB - FRINGE BENEFITS	0	(108)	0	0
	AC - WORKERS COMPENSATION	2,040,200	636,054	2,040,200	0
	BB - EQUIPMENT	93,000	0	93,000	0
	DD - GENERAL EXPENSES	4,631,300	1,882,491	4,631,300	0
	DE - CONTRACTUAL SERVICES	5,690,791	5,062,235	5,690,791	0
	DF - UTILITY COSTS	29,042,575	16,336,245	29,042,575	0
	HF - INTER-DEPARTMENTAL CHARGES	13,480,936	10,763,628	13,480,936	0
EXP Total		81,516,543	49,827,243	78,772,376	2,744,167
REV	BC - PERMITS & LICENSES	1,292,600	114,144	800,000	(492,600)
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	0	39,771	39,772	39,772
	BH - DEPT REVENUES	1,779,000	493,968	1,779,000	0
	BI - CAP BACKCHARGES	5,420,164	0	1,000,000	(4,420,164)
	BJ - INTERDEPT REVENUES	8,154,796	0	8,154,796	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	0	0	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	0	3,630,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	80,301	96,720	71,720
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	62,693	100,000	0
REV Total		20,411,560	790,877	15,610,288	(4,801,272)

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 MONTHLY FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	757,249	258,437	655,106	102,143
	DD - GENERAL EXPENSES	85,700	59,738	85,700	0
	DE - CONTRACTUAL SERVICES	103,919,256	103,837,081	103,919,256	0
	MM - MASS TRANSPORTATION	42,217,100	8,331,496	42,217,100	0
	OO - OTHER EXPENSE	13,930,900	12,583,853	13,930,900	0
EXP Total		160,910,205	125,070,605	160,808,062	102,143
REV	BF - RENTS & RECOVERIES	10,981,800	2,677,024	17,572,034	6,590,234
	BH - DEPT REVENUES	45,601,256	60,452	45,601,256	0
	BJ - INTERDEPT REVENUES	11,868,200	0	11,868,200	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,400	0	720,400	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,000,000	0	6,000,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	52,400,000	14,107,750	52,400,000	0
REV Total		127,571,656	16,845,226	134,161,890	6,590,234

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected primarily due to the sale of the Ring Road property.

FISCAL 2012 MONTHLY FINANCIAL REPORT



RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	758,395	282,530	658,598	99,797
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	13,930	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	6,534	125,000	0
EXP Total		1,048,895	302,994	949,098	99,797

FISCAL 2012 MONTHLY FINANCIAL REPORT



RS - RESERVES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
REV	BF - RENTS & RECOVERIES	0	123,000	0	0
REV Total		0	123,000	0	0

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

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RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
REV	BD - FINES & FORFEITS	0	(222)	0	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	0	(21,157)	0	0
REV Total		0	(21,379)	0	0

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.

FISCAL 2012 MONTHLY FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	250,950	125,180	300,939	(49,989)
	DD - GENERAL EXPENSES	2,800	1,180	2,800	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		266,250	126,360	316,239	(49,989)
REV	BH - DEPT REVENUES	18,000	5,885	18,000	0
REV Total		18,000	5,885	18,000	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	186,211	0	0
	DD - GENERAL EXPENSES	0	(1,099)	0	0
EXP Total		0	185,112	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
	DD - GENERAL EXPENSES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

FISCAL 2012 MONTHLY FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	48,973,297	19,320,168	43,428,514	5,544,783
	BB - EQUIPMENT	24,000	(30)	24,000	0
	DD - GENERAL EXPENSES	982,700	375,998	982,700	0
	DE - CONTRACTUAL SERVICES	7,931,409	5,596,311	8,376,409	(445,000)
	HF - INTER-DEPARTMENTAL CHARGES	20,083,243	4,379,003	20,083,243	0
	SS - RECIPIENT GRANTS	74,645,000	27,027,748	66,210,000	8,435,000
	TT - PURCHASED SERVICES	57,944,683	44,925,762	59,100,000	(1,155,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	45,114,155	66,772,000	(2,375,176)
	XX - MEDICAID	248,838,445	105,041,861	248,838,445	0
EXP Total		523,819,601	251,780,975	513,815,311	10,004,290
REV	BF - RENTS & RECOVERIES	0	55,849	55,849	55,849
	BH - DEPT REVENUES	14,701,232	6,372,354	14,701,232	0
	BJ - INTERDEPT REVENUES	100,600	0	100,600	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,661,007	28,869,986	125,300,000	(5,361,007)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	63,158,116	21,940,386	62,600,000	(558,116)
REV Total		208,620,955	57,238,575	202,757,681	(5,863,274)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to savings related to the anticipated achievement of the salary savings target, as well as savings in connection with a grant award allowing department personnel to be transferred 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.
	WW - EMERGENCY VENDOR PAYMENTS	A shortfall is projected primarily due to an increase in utility 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 deficit is projected primarily due to a lower number of Safety Net program caseloads.

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TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,121,810	1,047,597	2,109,083	12,727
	BB - EQUIPMENT	7,700	0	7,700	0
	DD - GENERAL EXPENSES	243,700	221,569	243,700	0
	DE - CONTRACTUAL SERVICES	69,100	64,461	69,100	0
	OO - OTHER EXPENSE	75,000,000	0	75,000,000	0
EXP Total		77,442,310	1,333,627	77,429,583	12,727
REV	BA - INT PENALTY ON TAX	28,500,000	8,606,521	28,500,000	0
	BD - FINES & FORFEITS	20,000	0	20,000	0
	BE - INVEST INCOME	3,331,500	532,016	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	0	85,294	85,294	85,294
	BH - DEPT REVENUES	750,100	286,868	750,100	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	75,000,000	0	75,000,000	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	1,187,059	3,200,000	0
REV Total		110,801,600	10,697,758	109,866,258	(935,342)

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 MONTHLY FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,835,441	1,270,239	2,924,789	(89,348)
	BB - EQUIPMENT	21,800	17,173	21,800	0
	DD - GENERAL EXPENSES	325,180	77,336	325,180	0
	DE - CONTRACTUAL SERVICES	10,899,656	5,423,000	10,099,656	800,000
	HF - INTER-DEPARTMENTAL CHARGES	25,531,950	0	25,086,273	445,677
EXP Total		39,614,027	6,787,749	38,457,698	1,156,329
REV	BD - FINES & FORFEITS	45,021,808	15,809,440	43,367,009	(1,654,799)
	BF - RENTS & RECOVERIES	0	81,831	81,413	81,413
	BH - DEPT REVENUES	0	336	336	336
	BJ - INTERDEPT REVENUES	6,843,938	0	6,843,938	0
REV Total		51,865,746	15,891,608	50,292,696	(1,573,050)

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	A deficit is projected due to a decline in the issuance of traffic and parking violations.

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VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	168,901	146,566	261,961	(93,060)
	DD - GENERAL EXPENSES	9,000	886	9,000	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	1,165,219	227,956	1,165,219	0
EXP Total		1,343,820	375,408	1,436,880	(93,060)
REV	BJ - INTERDEPT REVENUES	1,538,194	0	1,538,184	(10)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	0	32,900	0
REV Total		1,571,094	0	1,571,084	(10)

FISCAL 2012 MONTHLY FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	44,090	0	0
EXP Total		0	44,090	0	0
REV	BF - RENTS & RECOVERIES	0	706	0	0
REV Total		0	706	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

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2012 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
FCF	FC - FIRE COMMISSION	0	432,376	432,377	(432,377)
FCF Total		0	432,376	432,377	(432,377)
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	112,169	107,929	(107,929)
	AS - ASSESSMENT DEPARTMENT	0	359,878	305,424	(305,424)
	AT - COUNTY ATTORNEY	0	355,661	337,790	(337,790)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	157,888	0	0
	BU - OFFICE OF MANAGEMENT AND BUDGET	0	127,861	2,127,861	(2,127,861)
	CA - OFFICE OF CONSUMER AFFAIRS	0	30,502	21,767	(21,767)
	CC - NC SHERIFF/CORRECTIONAL CENTER	0	2,120,364	2,108,915	(2,108,915)
	CE - COUNTY EXECUTIVE	0	34,979	34,980	(34,980)
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	108,287	103,669	(103,669)
	CL - COUNTY CLERK	0	116,063	43,886	(43,886)
	CO - COUNTY COMPTROLLER	0	244,826	214,288	(214,288)
	CS - CIVIL SERVICE	0	151,455	120,805	(120,805)
	DA - DISTRICT ATTORNEY	0	845,285	794,285	(794,285)
	EL - BOARD OF ELECTIONS	0	280,206	264,334	(264,334)
	EM - EMERGENCY MANAGEMENT	0	1,683	1,683	(1,683)
	HE - HEALTH DEPARTMENT	0	636,889	412,356	(412,356)
	HP - PHYSICALLY CHALLENGED	0	71,439	0	0
	HS - DEPARTMENT OF HUMAN SERVICES	0	26,934	406,524	(406,524)
	IT - INFORMATION TECHNOLOGY	0	677,435	549,010	(549,010)
	LE - COUNTY LEGISLATURE	0	97,199	97,200	(97,200)
	LR - OFFICE OF LABOR RELATIONS	0	47,301	47,301	(47,301)
	ME - MEDICAL EXAMINER	0	297,112	283,447	(283,447)
	MI - MISCELLANEOUS	0	(1,711,314)	0	0
	PA - PUBLIC ADMINISTRATOR	0	43,959	43,959	(43,959)
	PB - PROBATION	0	1,150,462	722,301	(722,301)
	PE - DEPARTMENT OF HUMAN RESOURCES	0	7,557	7,557	(7,557)
	PK - PARKS, RECREATION AND MUSEUMS	0	443,859	432,990	(432,990)
	PL - PLANNING	0	62,790	0	0
	PR - PURCHASING DEPARTMENT	0	92,175	81,007	(81,007)
	PW - PUBLIC WORKS DEPARTMENT	0	1,813,126	1,461,967	(1,461,967)
	RM - RECORDS MANAGEMENT	0	5,484	1,064	(1,064)
	SA - COORD AGENCY FOR SPANISH AMERICANS	0	3,221	3,221	(3,221)
	SC - SENIOR CITIZENS AFFAIRS	0	147,515	0	0
	SS - SOCIAL SERVICES	0	831,312	458,741	(458,741)
	TR - COUNTY TREASURER	0	219,227	179,011	(179,011)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	0	26,566	19,982	(19,982)
	VS - VETERANS SERVICES AGENCY	0	6,639	6,640	(6,640)
	YB - NASSAU COUNTY YOUTH BOARD	0	38,855	0	0
GEN Total		0	10,082,850	11,801,894	(11,801,894)
PDD	PD - POLICE DEPARTMENT	0	10,721,556	11,924,767	(11,924,767)
PDD Total		0	10,721,556	11,924,767	(11,924,767)
PDH	PD - POLICE DEPARTMENT	0	19,958,425	3,200,617	(3,200,617)
PDH Total		0	19,958,425	3,200,617	(3,200,617)
Grand Total		0	41,195,207	27,359,655	(27,359,655)

Note: The \$10.4 million of the projected terminal leave expenses associated with the Police District Fund is being provided via a transfer from the Employee Benefits Accrued Liability Reserve Fund. As of May 2012, the County anticipates bonding approximately \$24.2 million in Terminal Leave payouts which represents the difference between the YTD expense of \$41.2 million and the projected 2012 expense of \$17.0 million (current May 2012 projection of \$27.4 million less transfer from the Employee Benefits Accrued Liability Reserve Fund of \$10.4 million).

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2012 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
FCF	FC - FIRE COMMISSION	1,749,300	618,293	1,734,300	15,000
FCF Total		1,749,300	618,293	1,734,300	15,000
GEN	AS - ASSESSMENT DEPARTMENT	0	195	195	(195)
	CA - OFFICE OF CONSUMER AFFAIRS	80,900	22,428	65,900	15,000
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	4,738,154	16,653,356	(500,000)
	CF - OFFICE OF CONSTITUENT AFFAIRS	9,000	28,840	28,841	(19,841)
	CL - COUNTY CLERK	65,000	0	32,000	33,000
	CO - COUNTY COMPTROLLER	12,700	0	12,700	0
	CS - CIVIL SERVICE	61,900	805	21,900	40,000
	DA - DISTRICT ATTORNEY	714,000	274,771	364,000	350,000
	EL - BOARD OF ELECTIONS	34,500	0	34,500	0
	EM - EMERGENCY MANAGEMENT	0	11,534	0	0
	HE - HEALTH DEPARTMENT	273,800	105,631	273,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	889	2,200	0
	IT - INFORMATION TECHNOLOGY	57,200	50,916	107,200	(50,000)
	ME - MEDICAL EXAMINER	33,700	28,876	50,000	(16,300)
	PA - PUBLIC ADMINISTRATOR	7,800	351	7,800	0
	PB - PROBATION	309,900	249,426	409,900	(100,000)
	PK - PARKS, RECREATION AND MUSEUMS	261,750	93,931	224,250	37,500
	PL - PLANNING	0	1,246	0	0
	PR - PURCHASING DEPARTMENT	1,800	0	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	1,246,160	762,484	1,293,573	(47,413)
	RE - OFFICE OF REAL ESTATE SERVICES	29,600	5,235	19,600	10,000
	RM - RECORDS MANAGEMENT	4,100	0	4,100	0
	SS - SOCIAL SERVICES	1,315,265	621,318	1,315,265	0
	TR - COUNTY TREASURER	52,300	3,833	42,300	10,000
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	51,496	28,327	51,496	0
GEN Total		20,778,427	7,029,189	21,016,676	(238,249)
PDD	PD - POLICE DEPARTMENT	19,038,462	5,919,626	24,584,107	(5,545,645)
PDD Total		19,038,462	5,919,626	24,584,107	(5,545,645)
PDH	PD - POLICE DEPARTMENT	2,961,538	7,624,847	23,856,995	(20,895,457)
PDH Total		2,961,538	7,624,847	23,856,995	(20,895,457)
Grand Total		44,527,727	21,191,955	71,192,078	(26,664,351)

Note: The Office of Management and Budget is projecting overtime for the Police Department to be consistent with last year. The Police Department overtime may be offset with a reduction from contingencies. Through May 31, 2012, the Nassau County Sheriff/Correctional Center incurred approximately \$4.8 million in overtime expense. This is a decrease of \$2.5 million when compared to May 2011.

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	May Projection	Variance
PDD	FB - FRINGE BENEFIT	38,111,063	39,352,766	39,352,766	(1,241,703)
PDD Total		38,111,063	39,352,766	39,352,766	(1,241,703)
PDH	FB - FRINGE BENEFIT	27,023,942	25,877,390	25,877,390	1,146,552
PDH Total		27,023,942	25,877,390	25,877,390	1,146,552
Grand Total		65,135,005	65,230,156	65,230,156	(95,151)

Note: Amounts shown are net of amortization amounts in connection with the Contribution Stabilization Program offered by the New York State Retirement System which the County opted into as part of the 2012 budget process.

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	May Projections	Variance
FCF	FB - FRINGE BENEFIT	1,029,892	939,258	939,258	90,634
FCF Total		1,029,892	939,258	939,258	90,634
GEN	FB - FRINGE BENEFIT	44,835,897	39,607,927	39,607,927	5,227,970
GEN Total		44,835,897	39,607,927	39,607,927	5,227,970
PDD	FB - FRINGE BENEFIT	1,475,898	1,358,488	1,358,488	117,410
PDD Total		1,475,898	1,358,488	1,358,488	117,410
PDH	FB - FRINGE BENEFIT	5,494,028	5,537,759	5,538,000	(43,972)
PDH Total		5,494,028	5,537,759	5,538,000	(43,972)
Grand Total		52,835,715	47,443,432	47,443,673	5,392,042

Note: Amounts shown are net of amortization amounts in connection with the Contribution Stabilization Program offered by the New York State Retirement System which the County opted into as part of the 2012 budget process.

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - HEALTH INSURANCE ACTIVE

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	May Projection	Variance
FCF	FB - FRINGE BENEFIT	1,502,860	628,397	1,519,000	(16,140)
FCF Total		1,502,860	628,397	1,519,000	(16,140)
GEN	CT - COURTS	48,412	14,942	48,000	412
	FB - FRINGE BENEFIT	73,179,195	26,394,775	63,259,000	9,920,195
GEN Total		73,227,607	26,409,716	63,307,000	9,920,607
PDD	FB - FRINGE BENEFIT	31,824,274	12,204,542	29,430,000	2,394,274
PDD Total		31,824,274	12,204,542	29,430,000	2,394,274
PDH	FB - FRINGE BENEFIT	25,194,702	10,723,963	25,839,000	(644,298)
PDH Total		25,194,702	10,723,963	25,839,000	(644,298)
Grand Total		131,749,443	49,966,618	120,095,000	11,654,443

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	May Projection	Variance
FCF	FB - FRINGE BENEFIT	1,161,386	353,985	847,000	314,386
FCF Total		1,161,386	353,985	847,000	314,386
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,636,612	4,400,085	21,637,000	(388)
	CT - COURTS	1,412,854	571,978	1,354,000	58,854
	FB - FRINGE BENEFIT	54,989,249	21,608,692	47,870,000	7,119,249
	MI - MISCELLANEOUS	0	(6,160,789)	0	0
GEN Total		78,038,715	20,419,967	70,861,000	7,177,715
PDD	FB - FRINGE BENEFIT	28,063,966	10,154,164	24,302,000	3,761,966
PDD Total		28,063,966	10,154,164	24,302,000	3,761,966
PDH	FB - FRINGE BENEFIT	37,791,904	13,804,368	32,961,000	4,830,904
PDH Total		37,791,904	13,804,368	32,961,000	4,830,904
Grand Total		145,055,971	44,732,484	128,971,000	16,084,971

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 OO - OTHER EXPENSES

FUND	SUBJECT	2012 Adopted Budget	Current Obligation	May Projections	Variance
DSV	88988 - EXPENSE OF LOANS	4,235,200	444,879	7,040,000	(2,804,800)
	88989 - NIFA SET-ASIDES	217,983,946	0	218,041,741	(57,795)
DSV Total		222,219,146	444,879	225,081,741	(2,862,595)
GEN	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0
	52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
	55955 - NYS ASSN OF COUNTIES	58,686	58,686	58,686	0
	66966 - LEGAL AID SOC OF NC	5,904,000	5,904,000	5,904,000	0
	67967 - BAR ASSN NC PUB DFDR	6,574,300	2,133,412	6,574,300	0
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
	6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
	70970 - RESIDENT TUITION	4,180,000	560,233	4,180,000	0
	7097F - FIT RESIDENT TUITION	7,480,000	0	7,480,000	0
	87985 - OTHER PAYMENTS	0	576,898	0	0
	87987 - OTHER SUITS & DAMAGES	95,035,000	70,977	95,035,000	0
	8798B - ATTORNEY FEES	0	846,248	0	0
	93993 - INSURANCE ON BLDGS	532,100	0	532,100	0
	94994 - RENT	13,855,900	12,583,853	13,855,900	0
	97998 - CONTINGENCY RESERVE	1,463,272	0	0	1,463,272
	GEN Total		135,295,266	22,846,314	133,831,994
PDD	87985 - OTHER PAYMENTS	0	46,788	0	0
	87987 - OTHER SUITS & DAMAGES	3,047,100	41,759	3,047,100	0
	97998 - CONTINGENCY RESERVE	13,414,516	0	0	13,414,516
PDD Total		16,461,616	88,546	3,047,100	13,414,516
PDH	87985 - OTHER PAYMENTS	0	12,500	0	0
	87987 - OTHER SUITS & DAMAGES	1,770,000	12,432	1,770,000	0
	97998 - CONTINGENCY RESERVE	10,091,202	0	0	10,091,202
PDH Total		11,861,202	24,932	1,770,000	10,091,202
Grand Total		385,837,230	23,404,671	363,730,835	22,106,395

FISCAL 2012 MONTHLY FINANCIAL REPORT



SMART GOVERNMENT INITIATIVES

FISCAL 2012 MONTHLY FINANCIAL REPORT



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 five initiatives are expected to yield approximately \$23.9 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	800,000	1,375,000
	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
	Overtime Management Initiative	4,000,000	4,000,000
Total		\$ 23,925,000	\$ 39,375,000

**We are reflecting \$12 million of Savings in the payroll projection because 98 officers are off the payroll.

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of May 31, 2012

(Value reflects total savings for the year)

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

Projection	FY12	Annual
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 Department estimates 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	Feb-12		Apr-12
Implementation	Mar-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. The 2nd and 8th precincts have been merged on May 2nd creating a new 2nd precinct, the 3rd and 6th precincts will merge on July 1st creating a new 3rd precinct, the 4th and 5th precincts will merge on September 1st creating a new 4th precinct and the 1st and 7th precincts will merge on November 1st creating a new 1st precinct.

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 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of May 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	Annual
Original	\$1,500,000	\$2,500,000
Revised	\$750,000	\$1,500,000

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	Mar-12
Implementation	Mar-12		May-12

Progress Report

The Police 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. 8 officers from Long-Term Disability left under the separation incentive and were not counted against this initiative. However, as of May 31st, 7 officers left under this initiative. Police will continue to work towards the initiative this year.

2012 Annual Impact

The value of the removal and transferral 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 is estimated to be \$750,000.

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of May 31, 2012

(Value reflects total savings for the year)

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

Projection	FY12	Annual
Original	\$4,500,000	\$6,000,000
Revised	\$4,000,000	\$6,000,000

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	Jul-12	
Implementation			

2012 Annual Impact

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

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of May 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	Annual
Original	\$1,950,000	\$2,600,000
Revised	\$1,625,000	\$2,600,000

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 if there is no significant progress. As of May 31, 2012 progress pending.

2012 Annual Impact

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

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of May 31, 2012

(Value reflects total savings for the year)

Initiative: Overtime Management Initiative
Source: Nassau County Sheriff's Department
Owner: Sheriff Michael Sposato
Department: Correctional Center

Projection	FY12	Annual Savings
Original	\$5,719,667	\$7,375,000
Revised	\$4,000,000	\$4,000,000

Description:

The Sheriff has completed a comprehensive review of facility operations and staffing in an effort to reduce overtime costs within the Correctional Center. New practices and improved oversight efforts will play a major role in achieving this initiative.

Implementation:

The Sheriff has recognized the following actions in which smart management will be utilized in achieving a reduction to overtime. These actions are: 1. Redeployment of functions; 2. Reduction of GML 207-c Expenses; 3. Hiring Part-Time Correctional Officers; and 4. Transportation and Court Reform.

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

Progress Report:

As of May 31, the overtime for the Office of the Sheriff/Correctional Center is \$4.7 million. This is approximately 65% lower than last year's \$7.2 million resulting in an overtime improvement of \$2.5 million. Contributing factors are: redeployment of supervisors, reduction in training from 4 to 2 (required) days, 207-c status employees returning to work and shift changes in transporting inmates to court. Although there were approximately 50 employment inquiries for the hiring of part-time correctional officers, it has not yielded any applications to the Correctional Center at this time.

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) in the redeployment of functions.
- Total savings in 2012 for the Reduction of GML 207-c 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)
- A savings of \$3.2 million is based on utilizing 100 Part-time Correctional Officers 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).
- Total savings from the Transportation and Court Reform 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.

FISCAL 2012 MONTHLY FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

DEPARTMENT	FY 2012 Budget	On Board 12/31/2011	On Board 4/30/2012	New Hire	Term/ Resign	Transfer In	Transfer Out	On Board 5/31/2012	Variance 5/31/12 vs. 4/30/12	Variance 5/31/2012 vs. 2012 Budget
AR - ASSESSMENT REVIEW COMMISSION	29	30	29	-	-	-	-	29	-	-
AS - ASSESSMENT DEPARTMENT	169	165	163	-	-	-	-	163	-	(6)
AT - COUNTY ATTORNEY	112	112	109	-	(1)	-	(1)	107	(2)	(5)
BU - OFFICE OF MANAGEMENT AND BUDGET	24	27	25	-	-	-	(1)	24	(1)	-
BU - CONTROL CENTER 30	(725)	-	-	-	-	-	-	-	-	725
CA - OFFICE OF CONSUMER AFFAIRS	32	31	28	-	(1)	-	-	27	(1)	(5)
CC - NC SHERIFF/CORRECTIONAL CENTER	1,227	1,187	1,175	-	(3)	-	-	1,172	(3)	(55)
CE - COUNTY EXECUTIVE	21	20	20	-	-	-	-	20	-	(1)
CF - OFFICE OF CONSTITUENT AFFAIRS	43	42	39	-	-	-	-	39	-	(4)
CL - COUNTY CLERK	103	100	81	-	-	-	-	81	-	(22)
CO - COUNTY COMPTROLLER	87	72	74	-	-	-	-	74	-	(13)
CS - CIVIL SERVICE	53	53	51	-	-	-	-	51	-	(2)
DA - DISTRICT ATTORNEY	361	352	343	7	(2)	6	-	354	11	(7)
EL - BOARD OF ELECTIONS	143	133	141	-	(1)	-	-	140	(1)	(3)
FC - FIRE COMMISSION	101	97	97	-	-	-	-	97	-	(4)
EM - EMERGENCY MANAGEMENT	7	7	7	-	-	-	-	7	-	-
HE - HEALTH DEPARTMENT	203	201	170	-	-	-	(1)	169	(1)	(34)
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	84	-	-	-	-	84	-	(12)
IT - INFORMATION TECHNOLOGY	81	78	72	-	-	-	-	72	-	(9)
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	55	3	-	-	-	58	3	-
PA - PUBLIC ADMINISTRATOR	7	7	6	-	-	-	-	6	-	(1)
PB - PROBATION	236	199	197	3	-	7	(8)	199	2	(37)
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	7	-	-	-	-	7	-	(2)
PK - PARKS, RECREATION AND MUSEUMS	172	166	156	1	(1)	-	-	156	-	(16)
PD - POLICE DISTRICT	1,545	1,523	1,495	-	(1)	13	(14)	1,493	(2)	(52)
PD - POLICE HEADQUARTERS	1,671	1,654	1,566	-	(3)	9	(8)	1,564	(2)	(107)
PR - PURCHASING DEPARTMENT	16	16	11	-	-	-	-	11	-	(5)
PW - PUBLIC WORKS DEPARTMENT	471	464	430	-	(4)	4	(4)	426	(4)	(45)
RE - OFFICE OF REAL ESTATE SERVICES	10	8	7	-	-	-	-	7	-	(3)
RM - RECORDS MANAGEMENT	12	9	9	-	-	-	-	9	-	(3)
SA - COORD AGENCY FOR SPANISH AMERICANS	5	5	5	-	-	-	-	5	-	-
SS - SOCIAL SERVICES	816	775	631	13	(2)	2	(2)	642	11	(174)
TR - COUNTY TREASURER	35	28	29	-	-	-	-	29	-	(6)
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	43	-	-	-	-	43	-	(3)
VS - VETERANS SERVICES AGENCY	3	3	6	-	-	-	-	6	-	3
Sub-Total Full Time Employees	7,395	7,861	7,469	28	(20)	41	(39)	7,479	10	84
Contract Employees	41	45	41	-	-	-	-	31	(10)	(10)
Major Operating Funds Sub-Total	7,436	7,906	7,514	28	(20)	41	(39)	7,510	(4)	74
Sewer District	304	280	272	-	(1)	1	(1)	271	(1)	(33)
Grand Total F/T Employees	7,740	8,186	7,785	28	(21)	42	(40)	7,781	(4)	41



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
DA	LEGAL SECRETARY I	6
	ASST DISTRICT ATTY	1
LE	LEGISLATIVE ASSISTANT	1
ME	FORENSIC SCIENTIST TRAINEE	1
	FORENSC SCIENTST I(LATNT PRNT)	1
	FORENSC SCINTST II(LATNT PRNT)	1
PB	TRNSCRB MACH OPTR	2
	CLERK II	1
PK	GOLF COURSE ATTDI I	1
SS	CHILD SUPPORT INV II	7
	SOCIAL WELFARE EXAMINER I BILN	2
	SOC WELFARE EXMR I	3
	CHAUFFEUR I	1
MAJOR FUNDS NEW HIRES		28
SEWER DISTRICT NEW HIRES		0
TOTAL NEW HIRES		28



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	HC
AT	DEPUTY CO ATTORNEY	(1)
CA	CLERK TYPIST I	(1)
CC	CORRECTION OFFICER	(3)
DA	DIST ATT LAW AST,TMP	(1)
	ASST DISTRICT ATTY	(1)
EL	RESEARCH AIDE	(1)
LE	LEGISLATIVE ASSISTANT	(1)
PDD	POLICE OFFICER	(1)
PDH	ASSISTANT COMMISSNER OF POLICE	(1)
	POLICE OFFICER-DET	(2)
PK	LABORER I	(1)
PW	PLANNER I	(1)
	ENGINEERING TRAINEE	(2)
	SUPT OF REAL ESTATE	(1)
SS	CASEWORKER III	(1)
	SOC WELFARE EXMR I	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(20)
SSW	PLANT MAINT MECH I	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(1)
TOTAL TERMINATION/RESIGNATION		(21)

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 4/30/2012	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 5/31/2012	Variance 5/31/12 vs. 4/30/12
CE - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	77	-	1	-	-	78	1
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS*	69	-	8	(8)	-	69	-
HS - DEPARTMENT OF HUMAN SERVICES	37	-	-	-	-	37	-
ME - MEDICAL EXAMINER	2	-	-	-	-	2	-
PB - PROBATION	3	-	1	-	-	4	1
PK - PARKS, RECREATION AND MUSEUMS	11	-	-	-	-	11	-
SS - SOCIAL SERVICES	138	-	2	(2)	-	138	-
Grant Fund Total	339	-	12	(10)	-	341	2

*Note: The eight employees in HI were temporarily transferred in and out of a number of Housing grants in order to properly allocate their FTE by program when claiming for reimbursement.

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union							Total Non			Grand Total		
	CSEA	DAI	IPBA	PBA	SHOA	SOA	On-Board 5/31/2012	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Union On-Board 5/31/2012	On-Board 5/31/2012	CONTRACT 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	25	-	-	-	-	-	25	-	-	2	2	27	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	5	5	5	-
Correctional Center	164	-	-	-	1,005	-	1,169	-	-	3	3	1,172	-
County Attorney	32	-	-	-	-	-	32	-	-	75	75	107	-
County Clerk	73	-	-	-	-	-	73	-	1	7	8	81	-
County Comptroller	60	-	-	-	-	-	60	-	1	13	14	74	-
County Executive	-	-	-	-	-	-	-	-	1	19	20	20	-
District Attorney	133	-	41	-	-	-	174	-	1	179	180	354	-
Elections	115	-	-	-	-	-	115	-	-	25	25	140	-
Emergency Management	2	-	-	-	-	-	2	-	-	5	5	7	-
Fire Commission	97	-	-	-	-	-	97	-	-	-	-	97	-
Health	166	-	-	-	-	-	166	-	-	3	3	169	-
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	69	-	-	-	-	-	69	-	-	3	3	72	-
Labor Relations	-	-	-	-	-	-	-	-	-	3	3	3	-
Legislature	-	-	-	-	-	-	-	-	19	71	90	90	-
Medical Examiner	55	-	-	-	-	-	55	-	-	3	3	58	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	24	24	24	-
Police District	79	-	-	1,244	-	169	1,492	-	-	1	1	1,493	-
Police Headquarters	697	348	-	356	-	153	1,554	-	-	10	10	1,564	-
Probation	197	-	-	-	-	-	197	-	-	2	2	199	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	419	-	-	-	-	-	419	-	-	7	7	426	-
Purchasing	10	-	-	-	-	-	10	-	-	1	1	11	-
Real Estate Services	5	-	-	-	-	-	5	-	-	2	2	7	-
Records Management	9	-	-	-	-	-	9	-	-	-	-	9	-
Recreation, Parks and Museums	151	-	-	-	-	-	151	-	-	5	5	156	-
Social Services	633	-	-	-	-	-	633	-	-	9	9	642	26
Traffic and Parking Violations Agency	40	-	-	-	-	-	40	-	-	3	3	43	-
Treasurer	27	-	-	-	-	-	27	-	-	2	2	29	-
Veterans Services	4	-	-	-	-	-	4	-	-	2	2	6	-
Sub-Total Full-Time Employees	3,602	348	41	1,600	1,005	322	6,918	5	23	533	561	7,479	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	31
Major Operating Funds Sub-Total	3,602	348	41	1,600	1,005	322	6,918	5	23	533	561	7,479	31
Sewer Districts	270	-	-	-	-	-	270	-	-	1	1	271	-
Grand Total F/T Employees	3,872	348	41	1,600	1,005	322	7,188	5	23	534	562	7,750	31

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date April Overtime Hours		*YTD Actual Variance
	2012	2011	
Assessment	26.0	144.3	(118.2)
Assessment Review	0.0	6.1	(6.1)
Board of Elections	3,317.3	1,400.2	1,917.1
Civil Service	42.6	89.1	(46.4)
Constituent Affairs	450.2	603.6	(153.4)
Consumer Affairs	720.0	568.3	151.7
Correctional Center	80,977.3	120,098.4	(39,121.1)
County Attorney	51.0	185.6	(134.6)
County Clerk	1,388.3	151.3	1,237.0
County Comptroller	337.6	1,085.0	(747.3)
District Attorney	7,569.3	8,471.8	(902.5)
Emergency Management	95.8	188.0	(92.2)
Fire Commission	10,984.8	12,915.4	1,930.6
Health	979.8	1,441.9	(462.1)
Human Rights Commission	0.0	91.5	(91.5)
Human Services	47.4	75.6	(28.2)
Information Technology	1,546.9	1,014.5	532.5
Legislature	15.0	67.0	52.0
Medical Examiner	495.6	479.4	16.2
Police Department	154,988.0	157,264.0	(2,276.0)
Probation	5,042.9	1,935.0	3,107.9
Public Administrator	9.5	14.8	(5.3)
Public Works, Planning, Real Estate	17,021.7	23,020.7	(5,999.0)
Purchasing	6.6	86.7	(80.1)
Real Estate	184.0	134.3	49.7
Records Management	44.3	77.1	(32.8)
Recreation, Parks and Museums	2,445.4	2,288.5	156.9
Sheriff	6,441.6	6,720.6	(279.0)
Social Services	16,033.9	15,279.8	754.1
Traffic and Parking Violations Agency	1,200.7	2,843.3	(1,642.7)
Treasurer	174.7	374.9	(200.2)
Sub-Total	312,638.3	359,116.3	(46,478.0)
Sewer & Water Supply	18,112.4	27,337.2	(9,224.7)
Sub-Total	18,112.4	27,337.2	(9,224.7)
Grand Total	330,750.7	386,453.4	(55,702.8)

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

FISCAL 2012 MONTHLY FINANCIAL REPORT



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

	June 2012			January 2012			June 2011			Change in Totals June 2012 vs. Jan 2012	Change in Totals June 2012 vs. June 2011		
	Family	Single	Total	Family	Single	Total	Family	Single	Total				
ACTIVE	5,539	2,005	7,544	5,832	2,188	8,020	5,910	2,282	8,192	(476)	(648)		
RETIREEES	6,402	4,949	11,351	6,333	4,892	11,225	6,384	4,917	11,301	126	50		
TOTAL	11,941	6,954	18,895	12,165	7,080	19,245	12,294	7,199	19,493	(350)	(598)		
Active Plans	Family	Single	Total	Active Plans	Family	Single	Total	Active Plans	Family	Single	Total		
EMPIRE PLAN	5,432	1,889	7,321	5,708	2,063	7,771	5,773	2,146	7,919	(450)	(598)		
ALL OTHER	107	116	223	124	125	249	137	136	273	(26)	(50)		
TOTAL	5,539	2,005	7,544	5,832	2,188	8,020	5,910	2,282	8,192	(476)	(648)		
Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total		
EMPIRE PLAN	1,616	626	2,242	1,592	617	2,209	1,731	651	2,382	33	(140)		
MEDICARE IND		4,207	4,207		4,157	4,157		4,141	4,141	50	66		
MEDICARE F1	1,370		1,370	1,364		1,364	1,307		1,307	6	63		
MEDICARE F2	3,306		3,306	3,262		3,262	3,226		3,226	44	80		
ALL OTHER	110	116	226	115	118	233	120	125	245	(7)	(19)		
TOTAL	6,402	4,949	11,351	6,333	4,892	11,225	6,384	4,917	11,301	126	50		
Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		Pct Increase in Health Insurance Costs June 2012 vs June 2011	
EMPIRE PLAN	18,753.60	8,553.00		18,753.60	8,553.00		18,167.04	8,327.04		+3.23%	+2.71%		
MEDICARE IND		5,030.88			5,030.88			4,867.68			+3.35%		
MEDICARE F1	15,231.36			15,231.36			14,707.44			+3.56%			
MEDICARE F2	11,709.24			11,709.24			11,247.72			+4.10%			

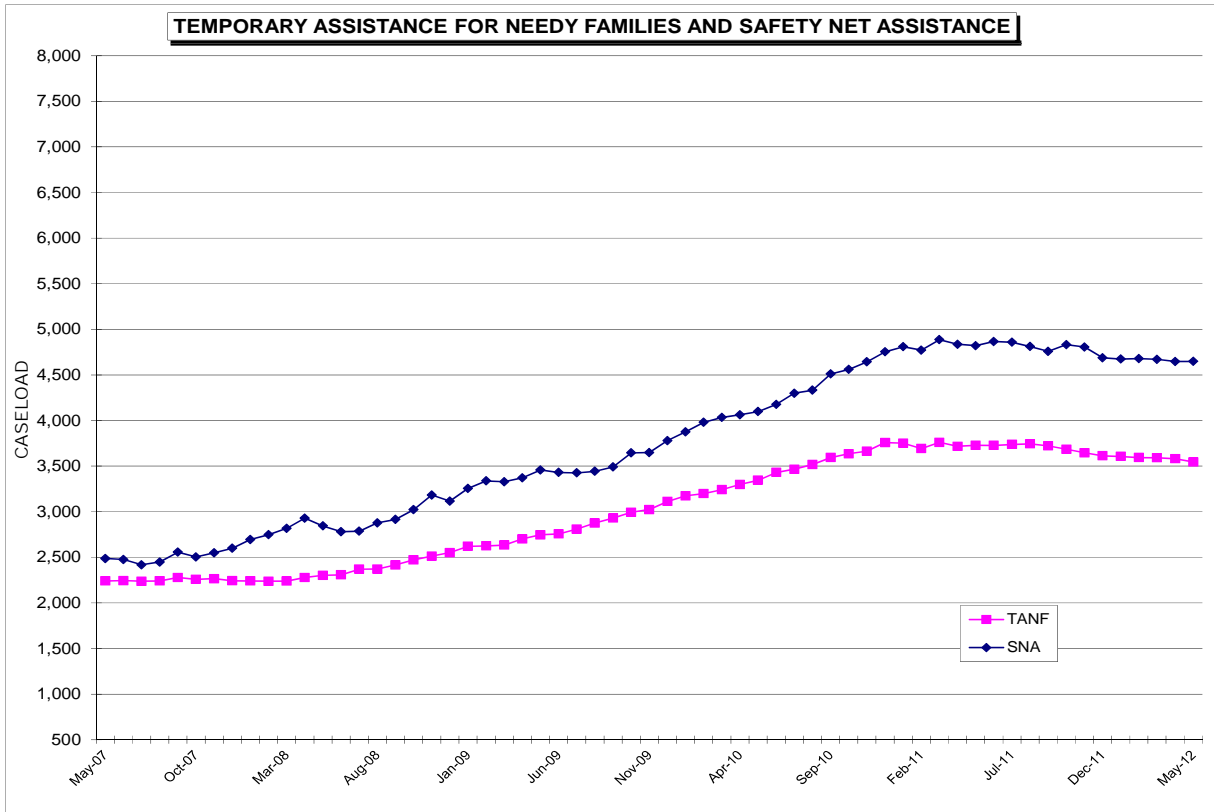
Note - As of June 1, 2012, 97.6% of all individuals are enrolled in a Empire Health Insurance plan.

Note - As of January 1, 2012, 97.5% of all individuals are enrolled in a Empire Health Insurance plan.

Note - As of June 1, 2011, 97.3% of all individuals are enrolled in a Empire Health Insurance plan.



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

May Inmate Population

	May 2009	May 2010	May 2011	May 2012
County Population	1,435	1,501	1,304	1,253
Suffolk Inmate	-	-	81	104
State-Ready Population	17	12	10	10
Federal Population	134	135	116	106
Parole Violators	25	20	21	20
TOTAL	1,611	1,668	1,532	1,493

Chart reflects the average inmate population for the given month.



KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates				
Month	2009	2010	2011	2012
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	1,259
May	1,435	1,501	1,304	1,253
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	-
Average County Inmates	1,422	1,478	1,340	1,280

Suffolk County Inmates				
Month	2009	2010	2011	2012
January	-	-	-	108
February	-	-	-	155
March	-	-	12	194
April	-	-	56	146
May	-	-	81	104
June	-	-	100	-
July	-	-	102	-
August	-	-	105	-
September	-	-	101	-
October	-	-	153	-
November	-	-	155	-
December	-	-	131	-
Average Suffolk Inmates	-	-	100	141

Federal Inmates				
Month	2009	2010	2011	2012
January	111	119	105	114
February	106	108	103	107
March	117	117	102	112
April	133	130	109	113
May	134	135	116	106
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	-
Average Federal Inmates	127	128	123	110



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Year-to-Date May Financial Activity

Expense	Estimates	
	May 2012	
Salary	815,678	
Fringe Benefits	635,827	
General and Administrative Expenses	940,075	
Bond Principal	121,250	
Expense Total	2,512,829	-
Revenue		
Net Retained Commission	2,194,006	
Other income	129,539	
Revenue Total	2,323,545	-
Net Profit / (Deficit)	(189,284)	-

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

Please note that these figures are estimated based on our 2012 budget submitted to the NYS Racing & Wagering Board. These figures will be reconciled to actual figures once our 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 May 1, 2012 with respect to grievances filed for the 2013/2014 tax year. Thus far, there have been 135,682 grievances filed broken down as follows:

Class I Properties	115,221
Class II Properties	5,422
Class III Properties	514
Class IV Properties	14,525

ARC has recommenced 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.