

# **QUARTERLY COUNTY BUDGET REPORT**

**For the Period Ending March 31, 2009**

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# **Nassau County**

Long Island, New York



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**Thomas R. Suozzi, County Executive**

**Office of Management and Budget  
Office of the County Executive  
April 30, 2009**

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## **EXECUTIVE SUMMARY**



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# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT

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## OVERVIEW

The County's Multi-Year Financial Plan Update and this report are being released simultaneously and include projections through the first quarter of Fiscal Year 2009. As with all financial reports, the projections either exceeded or fell short of budget targets. Despite the adoption of legislative measures to counteract the effects of the weak economy, the Administration issued a Contingency Plan in February 2009 that identified the risks that the County faces, as well as gap closing measures to mitigate these risks.

The First Quarter Report includes estimates for the implementation of gap closers identified in the Contingency Plan. The major assumptions and variances are part of the reconciliation summary preceding the Departmental Detail section. This report includes the effect of the external and internal risks associated with the economic recession and the Administration's plan to mitigate these risks with assistance and support from the Federal and State Governments, Labor and Management.

The major assumptions include negative sales tax growth of six percent offset by the implementation of the Residential Home Energy Tax. The County had assumed that it would be able to fund \$11 million for pension from the 2008 surplus, which did not occur. This shortfall is included in these projections as well. The County has begun to receive Federal stimulus relief from the Federal Medicaid Assistance Percentage (FMAP). The State Legislature has approved the Red Light Camera initiative, which will result in a recurring revenue stream and will be implemented in the latter part of this year. The County awaits State Legislative approval for a traffic ticket surcharge. Fiscal 2009 includes labor savings of approximately \$50 million, offset by the cost of the early retirement incentive, for which the County will need State authority to borrow for termination pay.

The Administration continues to vigilantly monitor spending, seek ways to further streamline operations, and manage its workforce.



## EXPENDITURE RESULTS

### *Salaries*

The 2009 projected salaries for five major funds is \$864.6 million which includes \$666.9 million for base wages, \$55.5 million for overtime, \$74.9 million for termination pay and the balance for other salary items such as longevity, differential pay, and holiday pay. The \$74.9 million of termination pay includes an additional \$40 million for the retirement incentive being offered to employees with over fifteen years of service; depending on the number of employees that elect the retirement incentive, termination pay could increase by year-end.

The projected salaries include \$32 million for Police overtime, \$16.5 million for Correctional Center overtime and \$24.5 million for the Police termination pay. Deferred payments for COLA total over \$45 million in labor savings reflected in the 2009 projected salaries expense.

Base Wages: As of April 9 2009, there were 8,909 full-time and contract employees on-board, which represents 328 fewer positions than the 2009 Adopted Budget figure of 9,237 (9,219 full-time employees and 18 contract employees). The surplus in salary expenditures reflected the benefits of the hiring restrictions and vacancy savings.

Overtime: The Police Department's 2009 Adopted Budget provides \$32 million in overtime funding and the department is projected to receive an additional \$500,000 in Federal Aid (grant related overtime reimbursement revenue) above their budgeted Federal Aid revenue. On a year to date – March basis the department incurred \$4.3 million in overtime expense against their year to date overtime target of \$5 million – the monthly targets are based on an annual projected overtime expense of \$32 million. The Fiscal 2009 overtime expense is \$1.6 million, or 27 percent, less than the overtime expense in the corresponding period in Fiscal 2008. On a year to date basis the total number of non-grant sworn overtime hours is 74,600 hours which is 24,300 (25 percent) less overtime hours than what was incurred in the corresponding period last year.

The Correctional Center Fiscal 2009 Adopted Budget (CC10) provides funding for \$16 million in overtime expenses for correctional officers. On a year to date basis the Correctional Center overtime expense is \$3.2 million which is \$790,700 (20 percent) less than their year to date budget and \$1.4 million (31 percent) less than the expense incurred during this period last year. This year the Correctional Center incurred 61,800 hours of overtime which is 39,800 (39 percent) less hours utilized this year than in the corresponding period last year.

### *Employee Benefits*

The 2009 Adopted Budget for employee benefits of \$424.4 million included a wide variety of payments including pensions, employee and retiree health insurance, labor reserves and workers' compensation.

The budget for pensions and health insurance represent the largest portion of employee benefits at \$332.9 million. Pensions and health insurance expenditures are projected to be \$313.9 million, which is a \$19 million surplus due mainly to a reduced workforce and lower than anticipated health insurance rates for active employees and retired employees. The County experienced a 1.6 percent and a 1.1 percent health insurance growth rate for active employees and retired employees respectively, compared to the 5.5 percent rate increase incorporated into the Adopted Budget.



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## FISCAL 2009 FIRST QUARTER FINANCIAL REPORT

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The 2009 Adopted Budget for the Workers' Compensation expenses portion of employee benefits is \$16.9 million. The budget assumed the Loss Portfolio Transfer (LPT) would be completed before year end 2008. As the LPT did not happen, this will produce a budget shortfall that will be partially offset by the Debt Service Fund established for the LPT. At this time the forecast projects a \$5.9 million unfavorable variance. Risk Management is actively working with the Third Party Administrator (TPA) to accelerate the use of Lump Sum Settlements to help reduce the budgetary shortfall. Pending medical treatment reform for Workers' Compensation will also help reduce the shortfall. As of the end of the first quarter of 2009, the County has incurred \$5.2 million in Workers' Compensation expenses.

### ***Other Than Personnel Services***

With the continuous decrease in sales tax and other revenues, in 2008 the County Executive announced the implementation of several contingency measures to address the shortfalls. These measures continue into 2009 with meticulous review and oversight of all other-than-personnel-services (OTPS) spending. This effort is managed jointly by the Office of Management and Budget and the Purchasing Department. OMB and Purchasing regularly review and monitor departmental expense requests towards generating a projected \$3.7 million surplus for 2009.

### ***Utility Costs***

Utility costs include expenditures for electricity, natural gas, telephone, water, fuel oil and thermal energy. The Long Island Power Authority (LIPA) is the main supplier of electricity and National Grid is the primary provider of natural gas. The County has a contractual relationship with the Trigen Nassau Energy Corporation to supply the County with thermal energy through the mediums of high temperature hot water, chilled water and steam. The projected utility expense of \$38.2 million results in a projected surplus of approximately \$3 million against the 2009 Adopted Budget of \$41.2 million. The favorable variance is the result of lower than expected fuel costs, and the recent rate decreases announced by LIPA and National Grid. All energy commodities contributed to the surplus, including electricity, thermal energy, natural gas and fuel oil.

### ***Direct Assistance***

Direct Assistance includes Recipient Grants, Purchased Services and Emergency Vendor Payments. Recipient Grants are payments made to a client for services such as Temporary Assistance for Needy Families (TANF), Safety Net, Foster Care and the Food Stamp Program. Purchased Services include Day Care, Preventive and Protective, and Homemaker Services. Emergency Vendor Payments include Special Education assistance for children placed by school districts into institutions, people in the Persons In Need of Supervision (PINS) program, DSS custody, court placements and handicapped services.

The 2009 Adopted Budget for Direct Assistance programs (which do not include Medicaid) expenses is \$157.9 million, compared to the projection of \$164.5 million. The \$6.6 million projected deficit stems from significantly higher TANF, Safety Net and Food Stamps caseload trends (due to the economic downturn); this is partially offset by an additional \$2.3 million in Federal and State Aid.

### ***Pre-School Special Education/Early Intervention Program***

The Preschool Special Education Program provides administrative oversight to a large, complex system of education and support services to special needs children ages 3-5. The program also oversees financial support for Summer School programs for 5-21 year-olds and a County-wide transportation system for

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## FISCAL 2009 FIRST QUARTER FINANCIAL REPORT

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both Early Intervention (ages 1-3) and Preschool Special Education (ages 3-5) programs. The Preschool Special Education program offers Center based educational services, itinerant services, evaluations and transportation. The Committee for Preschool Special Education identifies children in need of service in their local school districts.

The 2009 First Quarter projection for both Pre-School Special Education and Early Intervention is at the 2009 Adopted Budget, which is \$168.4 million. State Aid for Pre-School Special Education is reimbursed at 59.5 percent; Early Intervention is reimbursed at 49 percent.



## Revenue Results

### *Sales Tax*

The most closely monitored revenue source in the County's budget is sales tax because it accounts for more than 38 percent of all receipts and is susceptible to dramatic annual fluctuation as a result of economic conditions that are beyond the County's control. The sales tax rate in Nassau County is 8 5/8 percent (four percent is retained by the State, 3/8 percent is earmarked for the MTA, and 4/4 percent is forwarded to the County, of which 1/4 percent is distributed to the local towns and cities). Effective June 1, 2009, a Residential Energy tax of 2.5 percent has been included in sales tax. The following items are subject to this tax: natural gas, electricity, steam, fuel oil, wood for heating purposes and coal.

The County is projecting a negative six percent sales tax growth over 2008 receipts, which falls short of the budgeted 0.5 percent and below the five-year average of 3.5 percent. The impact to the 2009 budget was a deficit of \$93.4 million which includes deferrals. The Residential Energy tax is projected to be \$18 million in 2009.

### *State and Federal Aid*

The Fiscal 2009 Adopted Budget includes \$230.3 million in State Aid. This report reflects a deficit of \$10.5 million. The projected deficit is primarily due to the failure of the State Legislative items and a delay in approval of red light cameras, resulting in partial year revenue (projected at \$4 million). Approximately \$1.2 million is related to lower than anticipated revenue within the Public Safety Vertical, for Medical Examiner (\$674,000 less in reimbursement for indirect charges) and Correctional Center (\$547,000 less due to State budget reductions related to reimbursement for inmates and parole violators). State Aid in Social Services is projected to increase by approximately \$650,000 as a result of higher TANF and Safety Net caseload reimbursement.

The Fiscal 2009 Adopted Budget appropriated \$119.3 million in Federal Aid and this report reflects a projected surplus of \$42.2 million. In 2009 the County anticipates receiving \$42 million in additional Federal Medical Assistance Percentages (FMAP) revenue as part of the federal economic stimulus measures. A \$1.3 million deficit in the Correctional Center is due to an expected lower number of Federal inmates being housed in the facility. Federal Aid in Social Services is projected to increase by approximately \$1.6 million as a result of higher caseload expense.

### *Department Revenues*

Department revenues are generated from services provided by various County departments and are fee based. In 2009, these revenues were directly impacted by the economic conditions that are being experienced throughout the country and the County impact was a net deficit of \$1.1 million. The largest decrease is projected in the Parks department with \$306,000 attributed to the closing of the Aquatics Center due to an accident. Additionally, the Planning department is projecting a \$262,000 decrease in revenue due to a decline in bus shelter revenue.

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## RECONCILIATION OF VARIANCES ( ADOPTED TO FIRST QUARTER 2009 REPORT)

EXPENSE OBJECT	Original Budget	Projections	Variance	Primary Factors contributing to the variance
SALARIES, WAGES & FEES	863,927,328	864,561,585	(634,257)	The Projections reflect an additional \$40.5 million in Termination pay which is offset by a net labor savings of \$38.2 million
FRINGE BENEFITS	407,470,578	399,414,558	8,056,020	The surplus is due to the reduction in head count and corresponding decrease in salaries in addition to the health insurance rate savings.
WORKERS COMPENSATION	16,880,193	22,793,710	(5,913,517)	Driving the deficit is the new guideline by NYS WC board changing their Rocket Docket program awards to a maximum time of 91 days versus an average of over 200 days prior to November 2008 and the anticipated changes in Medical expenses
EQUIPMENT	4,068,887	4,062,163	6,724	
GENERAL EXPENSES	34,918,910	32,558,730	2,360,180	Due to a decrease in gasoline prices a surplus is projected.
CONTRACTUAL SERVICES	127,546,707	126,256,657	1,290,050	A surplus is anticipated due to New York State budget reductions.
UTILITY COSTS	41,152,772	38,167,084	2,985,688	The surplus is due to a decrease in oil and LIPA rates.
VAR DIRECT EXPENSES	225,000	225,000	-	
INTEREST	41,595,010	35,830,790	5,764,220	The surplus is due to lower interest rates and delays in borrowing.
LOCAL GOVT ASST PROGRAM	62,393,799	56,882,026	5,511,773	Due to lower sales tax collections, lower payments will be due to local governments.
PRINCIPAL	79,520,437	79,009,206	511,231	The projected expense is lower due to delayed and reduced borrowings.
NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	-	
DEBT SERVICE CHARGEBACKS	278,517,764	274,348,745	4,169,019	Lower than projected debt expenses are resulting in lower expense allocations to other funds.
INTER-DEPARTMENTAL CHARGES	128,318,076	128,318,076	-	
INTERFD CHGS - INTERFUND CHARGES	14,506,947	14,506,947	-	
MASS TRANSPORTATION	48,565,563	47,865,563	700,000	The surplus is due to lower increase in CPI than budgeted.
NCIFA EXPENDITURES	700,000	700,000	-	
OTHER EXPENSE	287,652,588	283,586,896	4,065,692	The surplus is due to lower contingency usage and debt service savings.
EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	168,430,000	-	
RECIPIENT GRANTS	53,800,000	58,800,000	(5,000,000)	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.
PURCHASED SERVICES	49,700,000	49,700,000	-	
EMERGENCY VENDOR PAYMENTS	54,380,000	55,980,000	(1,600,000)	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.
MEDICAID	231,588,243	231,588,243	-	
<b>EXPENSE Total</b>	<b>3,008,858,802</b>	<b>2,986,585,979</b>	<b>22,272,823</b>	

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



RECONCILIATION OF VARIANCES ( ADOPTED TO FIRST QUARTER 2009 REPORT)				
REVENUE OBJECT	Original Budget	Projections	Variance	Primary Factors contributing to the variance
AUORIZED CAPITAL BORROWING	-	51,000,000	51,000,000	Bonding for additional Termination Pay.
FUND BALANCE	10,000,000	10,000,000	-	
INT PENALTY ON TAX	22,500,000	22,500,000	-	
PERMITS & LICENSES	12,430,247	12,319,247	(111,000)	
FINES & FORFEITS	27,348,435	25,252,000	(2,096,435)	The projected deficit is due to a decrease in ticket volume and the delayed start-up of new initiatives.
INVEST INCOME	18,309,650	12,859,650	(5,450,000)	A deficit is projected due to a lower interest rate collected on deposit accounts.
RENTS & RECOVERIES	46,836,554	46,925,378	88,824	
REVENUE OFFSET TO EXPENSE	11,873,105	11,608,012	(265,093)	The projected deficit is due to a decrease in the Medicaid Part D reimbursement.
DEPT REVENUES	106,782,732	105,697,702	(1,085,030)	The Parks department is anticipating a -\$300K impact from the closing of facilities and lower attendance; \$265K in collection fees from County Attorney will not come to fruition. In addition -\$260K in bus shelter and other revenues in Planning will not be realized.
CAP BACKCHARGES	12,047,920	11,417,394	(630,526)	The Information Technology department is projecting a deficit of \$574K due to a hiring freeze and delays in starting the ERP project.
INTERDEPT REVENUES	128,318,076	128,318,076	-	
PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	6,130,000	-	
D/S FROM CAP - DEBT SERVICE FROM CAPITAL	16,962,751	16,962,751	-	
OTB PROFITS	1,990,000	-	(1,990,000)	A deficit is projected due to a decline in handle.
DEBT SERVICE CHARGEBACK REVENUE	278,517,763	274,348,745	(4,169,018)	The deficit is offset by the surplus in debt service chargeback expenses.
INTERFD CHGS - INTERFUND CHARGES REVENUE	81,258,238	67,427,996	(13,830,242)	The budget included \$11 million from the anticipated 2008 surplus which did not materialize. An additional \$2.8 million deficit is in debt service and is offset by the surplus being generated in debt service.
FEDERAL AID - REIMBURSEMENT OF EXPENSES	119,325,281	161,546,525	42,221,244	The projections include \$42 million in additional FMAP funding.
STATE AID - REIMBURSEMENT OF EXPENSES	230,340,743	219,869,678	(10,471,065)	The deficit includes the removal of \$9.8 million in state items that will not be attained in 2009.
SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	904,340,752	(69,814,687)	The Sales tax deficit reflects a year over year decrease of -6% plus an additional \$18 million in Home Energy tax revenues.
PART COUNTY - SALES TAX PART COUNTY	63,623,274	58,018,081	(5,605,193)	The Sales tax deficit reflects a year over year decrease of 6%.
PROPERTY TAX	806,073,849	806,073,849	-	
OTB 5% TAX	6,300,000	5,400,000	(900,000)	The projected deficit is due to a decrease in waging.
SPECIAL TAXES - SPECIAL TAXES	27,734,745	28,719,745	985,000	The additional revenue is expected from E-911 surcharges.
<b>REVENUE Total</b>	<b>3,008,858,802</b>	<b>2,986,735,581</b>	<b>(22,123,221)</b>	

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**FISCAL 2009 FIRST QUARTER FINANCIAL REPORT**

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**FUND AND  
DEPARTMENTAL DETAIL**





# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



MAJOR FUNDS						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	863,927,328	203,118,539	206,016,348	864,561,585	(634,257)
	AB-FRINGE BENEFITS	407,470,578	169,030,178	169,030,178	399,414,558	8,056,020
	AC-WORKERS COMPENSATION	16,880,193	5,227,236	5,227,237	22,793,710	(5,913,517)
	BB-EQUIPMENT	4,068,887	105,178	105,178	4,062,163	6,724
	DD-GENERAL EXPENSES	34,918,910	9,999,611	9,998,232	32,558,730	2,360,180
	DE-CONTRACTUAL SERVICES	127,546,707	68,996,960	68,996,960	126,256,657	1,290,050
	DF-UTILITY COSTS	41,152,772	21,987,436	21,987,436	38,167,084	2,985,688
	DG-VAR DIRECT EXPENSES	225,000	-	-	225,000	-
	FF-INTEREST	41,595,010	9,994,615	9,994,615	35,830,790	5,764,220
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	14,020,919	14,020,919	56,882,026	5,511,773
	GG-PRINCIPAL	79,520,437	36,025,000	36,025,000	79,009,206	511,231
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000	-
	HD-DEBT SERVICE CHARGEBACKS	278,517,764	-	-	274,348,745	4,169,019
	HF-INTER-DEPARTMENTAL CHARGES	128,318,076	244,455	244,455	128,318,076	-
	HH-INTERFD CHGS - INTERFUND CHARGES	14,506,947	4,489,923	4,489,923	14,506,947	-
	MM-MASS TRANSPORTATION	48,565,563	8,145,948	8,145,948	47,865,563	700,000
	NA-NCIFA EXPENDITURES	700,000	-	-	700,000	-
	OO-OTHER EXPENSE	287,652,588	37,193,046	37,193,046	283,586,896	4,065,692
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	144,934,293	144,934,293	168,430,000	-
	SS-RECIPIENT GRANTS	53,800,000	15,078,008	15,078,008	58,800,000	(5,000,000)
	TT-PURCHASED SERVICES	49,700,000	34,024,283	34,024,284	49,700,000	-
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	42,199,492	42,298,263	55,980,000	(1,600,000)
	XX-MEDICAID	231,588,243	52,577,160	74,249,460	231,588,243	-
<b>EXPENSE Total</b>		<b>3,008,858,802</b>	<b>890,392,279</b>	<b>915,059,783</b>	<b>2,986,585,979</b>	<b>22,272,823</b>
<b>REVENUE</b>						
	0A - AUHORIZED CAPITAL BORROWING	-	-	-	51,000,000	51,000,000
	AA-FUND BALANCE	10,000,000	-	-	10,000,000	-
	BA-INT PENALTY ON TAX	22,500,000	4,969,432	4,969,432	22,500,000	-
	BC-PERMITS & LICENSES	12,430,247	2,797,161	2,796,596	12,319,247	(111,000)
	BD-FINES & FORFEITS	27,348,435	3,332,900	3,332,900	25,252,000	(2,096,435)
	BE-INVEST INCOME	18,309,650	381,654	381,654	12,859,650	(5,450,000)
	BF-RENTS & RECOVERIES	46,836,554	20,033,083	20,375,745	46,925,378	88,824
	BG-REVENUE OFFSET TO EXPENSE	11,873,105	125,000	125,000	11,608,012	(265,093)
	BH-DEPT REVENUES	106,782,732	16,165,674	16,184,342	105,697,702	(1,085,030)
	BI-CAP BACKCHARGES	12,047,920	2,074,807	2,045,269	11,417,394	(630,526)
	BJ-INTERDEPT REVENUES	128,318,076	244,455	244,455	128,318,076	-
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	3,533,541	3,533,541	6,130,000	-
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	16,962,751	-	-	16,962,751	-
	BS-OTB PROFITS	1,990,000	-	-	-	(1,990,000)
	BV-DEBT SERVICE CHARGEBACK REVENUE	278,517,763	-	-	274,348,745	(4,169,018)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	81,258,238	2,818,295	1,347,096	67,427,996	(13,830,242)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	119,325,281	36,527,978	36,527,978	161,546,525	42,221,244
	IF-INTERFD TSFS - INTERFUND TRANSFERS	-	-	-	-	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	230,340,743	46,441,620	46,441,619	219,869,678	(10,471,065)
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	82,817,962	82,817,962	904,340,752	(69,814,687)
	TB-PART COUNTY - SALES TAX PART COUNTY	63,623,274	3,200,087	3,200,087	58,018,081	(5,605,193)
	TL-PROPERTY TAX	806,073,849	-	-	806,073,849	-
	TO-OTB 5% TAX	6,300,000	297,859	297,859	5,400,000	(900,000)
	TX-SPECIAL TAXES - SPECIAL TAXES	27,734,745	4,334,556	4,334,556	28,719,745	985,000
<b>REVENUE Total</b>		<b>3,008,858,802</b>	<b>230,096,064</b>	<b>228,956,090</b>	<b>2,986,735,581</b>	<b>(22,123,221)</b>
<b>SURPLUS / DEFICIT</b>			<b>(660,296,215)</b>	<b>(686,103,693)</b>	<b>149,602</b>	

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



DEBT SERVICE FUND						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	FF-INTEREST	41,595,010	9,994,615	9,994,615	35,830,790	5,764,220
	GG-PRINCIPAL	79,520,437	36,025,000	36,025,000	79,009,206	511,231
	OO-OTHER EXPENSE	189,351,604	273,927	273,927	188,627,795	723,809
<b>EXPENSE Total</b>		<b>310,467,051</b>	<b>46,293,542</b>	<b>46,293,542</b>	<b>303,467,791</b>	<b>6,999,260</b>
<b>REVENUE</b>						
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	16,962,751	-	-	16,962,751	-
	BV-DEBT SERVICE CHARGEBACK REVENUE	278,517,763	-	-	274,348,745	(4,169,018)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	14,986,537	1,322,633	1,322,633	12,156,295	(2,830,242)
<b>REVENUE Total</b>		<b>310,467,051</b>	<b>1,322,633</b>	<b>1,322,633</b>	<b>303,467,791</b>	<b>(6,999,260)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	10,687,235	2,568,982	2,568,982	10,659,007	28,228
	AB-FRINGE BENEFITS	3,733,004	1,495,215	1,495,215	3,587,135	145,869
	BB-EQUIPMENT	59,500	810	810	59,500	-
	DD-GENERAL EXPENSES	227,718	45,986	45,986	227,718	-
	DE-CONTRACTUAL SERVICES	4,064,273	3,892,553	3,892,553	4,043,273	21,000
	HD-DEBT SERVICE CHARGEBACKS	520,088	-	-	472,519	47,569
	HF-INTER-DEPARTMENTAL CHARGES	2,247,192	-	-	2,247,192	-
<b>EXPENSE Total</b>		<b>21,539,010</b>	<b>8,003,546</b>	<b>8,003,545</b>	<b>21,296,344</b>	<b>242,666</b>
<b>REVENUE</b>						
	BE-INVEST INCOME	60,000	95	95	60,000	-
	BF-RENTS & RECOVERIES	-	658	658	-	-
	BG-REVENUE OFFSET TO EXPENSE	25,305	-	-	29,251	3,946
	BH-DEPT REVENUES	5,797,186	1,341,819	1,341,819	5,797,186	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	984	-	-	984	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	190,000	24,780	24,780	190,000	-
	TL-PROPERTY TAX	15,465,535	-	-	15,465,535	-
<b>REVENUE Total</b>		<b>21,539,010</b>	<b>1,367,352</b>	<b>1,367,352</b>	<b>21,542,956</b>	<b>3,946</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## POLICE DISTRICT FUND

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	222,070,511	47,971,888	47,971,889	219,716,930	2,353,581
	AB-FRINGE BENEFITS	104,710,366	49,244,172	49,244,172	99,866,949	4,843,417
	AC-WORKERS COMPENSATION	4,380,545	1,338,984	1,338,984	4,807,654	(427,109)
	BB-EQUIPMENT	869,603	8,307	8,307	869,603	-
	DD-GENERAL EXPENSES	3,905,090	847,802	847,803	3,174,090	731,000
	DE-CONTRACTUAL SERVICES	1,523,369	605,607	605,607	1,523,369	-
	DF-UTILITY COSTS	1,625,327	400,787	400,787	1,625,327	-
	HD-DEBT SERVICE CHARGEBACKS	128,940	-	-	123,162	5,778
	HF-INTER-DEPARTMENTAL CHARGES	27,434,044	-	-	27,434,044	-
	OO-OTHER EXPENSE	525,407	332,384	332,384	525,407	-
<b>EXPENSE Total</b>		<b>367,173,202</b>	<b>100,749,931</b>	<b>100,749,934</b>	<b>359,666,535</b>	<b>7,506,667</b>
<b>REVENUE</b>						
	BC-PERMITS & LICENSES	2,828,447	404,620	404,620	2,828,447	-
	BD-FINES & FORFEITS	100,000	18,700	18,700	100,000	-
	BE-INVEST INCOME	2,120,201	25,088	25,088	370,201	(1,750,000)
	BF-RENTS & RECOVERIES	350,000	35,484	35,484	350,000	-
	BG-REVENUE OFFSET TO EXPENSE	1,089,798	-	-	1,417,569	327,771
	BH-DEPT REVENUES	3,911,617	31,445	31,445	3,911,617	-
	BJ-INTERDEPT REVENUES	527,397	-	-	527,397	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	11,209,852	1,480,312	-	11,209,852	-
	TL-PROPERTY TAX	345,035,890	-	-	345,035,890	-
<b>REVENUE Total</b>		<b>367,173,202</b>	<b>1,995,649</b>	<b>515,337</b>	<b>365,750,973</b>	<b>(1,422,229)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## POLICE HEADQUARTERS FUND

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	200,923,156	44,787,667	44,787,667	208,189,576	(7,266,420)
	AB-FRINGE BENEFITS	97,261,661	43,875,664	43,875,664	92,500,660	4,761,001
	AC-WORKERS COMPENSATION	1,032,321	730,870	730,870	2,864,890	(1,832,569)
	BB-EQUIPMENT	1,240,431	2,034	2,034	1,240,431	-
	DD-GENERAL EXPENSES	4,073,072	514,416	514,416	3,344,072	729,000
	DE-CONTRACTUAL SERVICES	7,591,721	1,854,564	1,854,564	7,591,721	-
	DF-UTILITY COSTS	2,933,440	964,556	964,556	2,933,440	-
	HD-DEBT SERVICE CHARGEBACKS	5,247,426	-	-	5,210,580	36,846
	HF-INTER-DEPARTMENTAL CHARGES	33,285,185	-	-	33,285,185	-
	OO-OTHER EXPENSE	250,000	149,312	149,312	250,000	-
<b>EXPENSE Total</b>		<b>353,838,413</b>	<b>92,879,084</b>	<b>92,879,085</b>	<b>357,410,555</b>	<b>(3,572,142)</b>
<b>REVENUE</b>						
	BC-PERMITS & LICENSES	1,345,000	71,025	71,025	1,345,000	-
	BE-INVEST INCOME	129,049	371	371	129,049	-
	BF-RENTS & RECOVERIES	200,000	62,982	62,982	200,000	-
	BG-REVENUE OFFSET TO EXPENSE	1,458,406	-	-	1,957,715	499,309
	BH-DEPT REVENUES	20,266,987	3,702,663	3,702,663	20,266,987	-
	BI-CAP BACKCHARGES	1,741,623	439,327	439,327	1,741,623	-
	BJ-INTERDEPT REVENUES	12,788,222	-	-	12,788,222	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	364,728	-	-	364,728	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	427,950	(24,778)	(24,778)	927,950	500,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,589,000	781,418	781,418	2,589,000	-
	TL-PROPERTY TAX	289,073,953	-	-	289,073,953	-
	TX-SPECIAL TAXES - SPECIAL TAXES	23,453,495	3,804,551	3,804,551	24,438,495	985,000
<b>REVENUE Total</b>		<b>353,838,413</b>	<b>8,837,559</b>	<b>8,837,559</b>	<b>355,822,722</b>	<b>1,984,309</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



GENERAL FUND						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	430,246,426	107,790,002	110,687,811	425,996,072	4,250,354
	AB-FRINGE BENEFITS	201,765,547	74,415,127	74,415,127	203,459,814	(1,694,267)
	AC-WORKERS COMPENSATION	11,467,327	3,157,382	3,157,382	15,121,166	(3,653,839)
	BB-EQUIPMENT	1,899,353	94,027	94,027	1,892,629	6,724
	DD-GENERAL EXPENSES	26,713,030	8,591,407	8,590,027	25,812,850	900,180
	DE-CONTRACTUAL SERVICES	114,367,344	62,644,235	62,644,235	113,098,294	1,269,050
	DF-UTILITY COSTS	36,594,005	20,622,093	20,622,093	33,608,317	2,985,688
	DG-VAR DIRECT EXPENSES	225,000	-	-	225,000	-
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	14,020,919	14,020,919	56,882,026	5,511,773
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000	-
	HD-DEBT SERVICE CHARGEBACKS	272,621,310	-	-	268,542,484	4,078,826
	HF-INTER-DEPARTMENTAL CHARGES	65,351,655	244,455	244,455	65,351,655	-
	HH-INTERFD CHGS - INTERFUND CHARGES	14,506,947	4,489,923	4,489,923	14,506,947	-
	MM-MASS TRANSPORTATION	48,565,563	8,145,948	8,145,948	47,865,563	700,000
	NA-NCIFA EXPENDITURES	700,000	-	-	700,000	-
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	144,934,293	144,934,293	168,430,000	-
	SS-RECIPIENT GRANTS	53,800,000	15,078,008	15,078,008	58,800,000	(5,000,000)
	TT-PURCHASED SERVICES	49,700,000	34,024,283	34,024,284	49,700,000	-
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	42,199,492	42,298,263	55,980,000	(1,600,000)
	XX-MEDICAID	231,588,243	52,577,160	74,249,460	231,588,243	-
	OO-OTHER EXPENSE	97,525,577	36,437,422	36,437,422	94,183,694	3,341,883
<b>EXPENSE Total</b>		<b>1,955,841,126</b>	<b>642,466,176</b>	<b>667,133,677</b>	<b>1,944,744,754</b>	<b>11,096,372</b>
<b>REVENUE</b>						
	AA-FUND BALANCE	10,000,000	-	-	10,000,000	-
	BA-INT PENALTY ON TAX	22,500,000	4,969,432	4,969,432	22,500,000	-
	BC-PERMITS & LICENSES	8,256,800	2,321,516	2,320,951	8,145,800	(111,000)
	BD-FINES & FORFEITS	27,248,435	3,314,200	3,314,200	25,152,000	(2,096,435)
	BE-INVEST INCOME	16,000,400	356,100	356,100	12,300,400	(3,700,000)
	BF-RENTS & RECOVERIES	46,286,554	19,933,959	20,276,621	46,375,378	88,824
	BG-REVENUE OFFSET TO EXPENSE	9,299,596	125,000	125,000	8,203,477	(1,096,119)
	BH-DEPT REVENUES	76,806,942	11,089,748	11,110,221	75,721,912	(1,085,030)
	BI-CAP BACKCHARGES	10,306,297	1,635,480	1,605,942	9,675,771	(630,526)
	BJ-INTERDEPT REVENUES	115,002,457	244,455	244,455	115,002,457	-
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	3,533,541	3,533,541	6,130,000	-
	BS-OTB PROFITS	1,990,000	-	-	-	(1,990,000)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	54,696,137	15,350	24,463	43,696,137	(11,000,000)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,897,331	36,552,756	36,552,756	160,618,575	41,721,244
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	227,561,743	45,635,422	45,635,421	217,090,678	(10,471,065)
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	82,817,962	82,817,962	904,340,752	(69,814,687)
	TB-PART COUNTY - SALES TAX PART COUNTY	63,623,274	3,200,087	3,200,087	58,018,081	(5,605,193)
	TL-PROPERTY TAX	156,498,471	-	-	156,498,471	-
	TO-OTB 5% TAX	6,300,000	297,859	297,859	5,400,000	(900,000)
	TX-SPECIAL TAXES - SPECIAL TAXES	4,281,250	530,005	530,004	4,281,250	-
	OA - AUTHORIZED CAPITAL BORROWING	-	-	-	51,000,000	51,000,000
<b>REVENUE Total</b>		<b>1,955,841,126</b>	<b>216,572,871</b>	<b>216,915,014</b>	<b>1,940,151,139</b>	<b>(15,689,987)</b>

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# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT

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## AC-DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
EXPENSE	AA-SALARIES, WAGES & FEES	200,809	42,207	40,017	179,810	20,999
	BB-EQUIPMENT	5,000	-	-	5,000	-
	DD-GENERAL EXPENSES	5,900	1,500	1,500	5,400	500
	DE-CONTRACTUAL SERVICES	35,000	17,999	17,999	35,000	-
<b>EXPENSE Total</b>		<b>246,709</b>	<b>61,706</b>	<b>59,516</b>	<b>225,210</b>	<b>21,499</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## AR-ASSESSMENT REVIEW COMMISSION

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	3,660,642	842,709	842,709	3,656,386	4,256
	DD-GENERAL EXPENSES	112,600	40,864	40,864	112,600	-
	DE-CONTRACTUAL SERVICES	1,780,000	-	-	1,780,000	-
<b>EXPENSE Total</b>		<b>5,553,242</b>	<b>883,574</b>	<b>883,574</b>	<b>5,548,986</b>	<b>4,256</b>
<b>REVENUE</b>						
	BI-CAP BACKCHARGES	93,914	-	-	93,914	-
<b>REVENUE Total</b>		<b>93,914</b>	<b>-</b>	<b>-</b>	<b>93,914</b>	<b>-</b>



# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



AS-ASSESSMENT DEPARTMENT						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	14,945,029	3,299,527	3,299,527	13,807,917	1,137,112
	BB-EQUIPMENT	80,000	9,360	9,360	80,000	-
	DD-GENERAL EXPENSES	811,170	374,854	374,854	811,170	-
	DE-CONTRACTUAL SERVICES	371,000	-	-	371,000	-
<b>EXPENSE Total</b>		<b>16,207,199</b>	<b>3,683,741</b>	<b>3,683,741</b>	<b>15,070,087</b>	<b>1,137,112</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	-	-	8,423	-	-
	BH-DEPT REVENUES	250,000	38,875	38,875	250,000	-
	BI-CAP BACKCHARGES	57,088	-	-	-	(57,088)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	902,775	-	-	902,775	-
<b>REVENUE Total</b>		<b>1,209,863</b>	<b>38,875</b>	<b>47,298</b>	<b>1,152,775</b>	<b>(57,088)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## AT-COUNTY ATTORNEY

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	12,123,700	3,033,710	3,033,710	12,062,470	61,230
	BB-EQUIPMENT	40,394	611	611	38,000	2,394
	DD-GENERAL EXPENSES	687,237	258,014	258,014	687,237	-
	DE-CONTRACTUAL SERVICES	2,721,329	237,500	237,500	2,721,329	-
<b>EXPENSE Total</b>		<b>15,572,660</b>	<b>3,529,834</b>	<b>3,529,834</b>	<b>15,509,036</b>	<b>63,624</b>
<b>REVENUE</b>						
	BD-FINES & FORFEITS	10,000	47,367	47,367	90,000	80,000
	BF-RENTS & RECOVERIES	1,100,000	208,474	208,474	1,100,000	-
	BH-DEPT REVENUES	985,000	30,664	30,664	720,000	(265,000)
	BI-CAP BACKCHARGES	38,443	-	-	38,443	-
	BJ-INTERDEPT REVENUES	2,199,000	-	-	2,199,000	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	900,000	272,720	272,720	900,000	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	500,000	70,247	70,247	500,000	-
<b>REVENUE Total</b>		<b>5,732,443</b>	<b>629,473</b>	<b>629,473</b>	<b>5,547,443</b>	<b>(185,000)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



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

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	7,010,005	1,651,505	1,651,505	6,410,780	599,225
	BB-EQUIPMENT	-	-	-	-	-
	DD-GENERAL EXPENSES	719,509	139,762	139,762	719,509	-
	DE-CONTRACTUAL SERVICES	12,629,120	5,680,434	5,680,434	12,629,120	-
	HF-INTER-DEPARTMENTAL CHARGES	2,252,086	-	-	2,252,086	-
<b>EXPENSE Total</b>		<b>22,610,720</b>	<b>7,471,700</b>	<b>7,471,700</b>	<b>22,011,495</b>	<b>599,225</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	15,000	55,357	55,357	55,357	40,357
	BH-DEPT REVENUES	301,000	60	60	301,000	-
	BJ-INTERDEPT REVENUES	962,043	32,599	32,599	962,043	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	398,000	-	-	398,000	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	8,150,000	12,500	12,500	8,000,000	(150,000)
<b>REVENUE Total</b>		<b>9,826,043</b>	<b>100,516</b>	<b>100,516</b>	<b>9,716,400</b>	<b>(109,643)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## BU-OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	3,492,833	841,776	841,776	3,194,683	298,150
	AC-WORKERS COMPENSATION	8,382,979	1,793,538	1,793,538	9,493,683	(1,110,704)
	BB-EQUIPMENT	10,000	-	-	10,000	-
	DD-GENERAL EXPENSES	46,350	10,831	10,831	46,350	-
	DE-CONTRACTUAL SERVICES	1,236,124	-	-	1,786,124	(550,000)
	OO-OTHER EXPENSE	500,000	14,353	14,353	75,000	425,000
<b>EXPENSE Total</b>		<b>13,668,286</b>	<b>2,660,499</b>	<b>2,660,499</b>	<b>14,605,840</b>	<b>(937,554)</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	2,225,000	196,766	196,766	2,225,000	-
	BI-CAP BACKCHARGES	131,087	-	-	131,087	-
	BJ-INTERDEPT REVENUES	552,731	-	-	552,731	-
<b>REVENUE Total</b>		<b>2,908,818</b>	<b>196,766</b>	<b>196,766</b>	<b>2,908,818</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## CA-OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	2,826,129	605,723	605,723	2,410,819	415,310
	BB-EQUIPMENT	4,151	1,461	1,461	4,151	-
	DD-GENERAL EXPENSES	24,050	6,099	6,099	24,050	-
	DE-CONTRACTUAL SERVICES	20,000	-	-	6,700	13,300
	HF-INTER-DEPARTMENTAL CHARGES	352,958	-	-	352,958	-
<b>EXPENSE Total</b>		<b>3,227,288</b>	<b>613,283</b>	<b>613,283</b>	<b>2,798,678</b>	<b>428,610</b>
<b>REVENUE</b>						
	BC-PERMITS & LICENSES	3,810,000	1,171,230	1,171,230	3,810,000	-
	BD-FINES & FORFEITS	950,000	178,115	178,115	950,000	-
	BH-DEPT REVENUES	510,200	-	-	510,200	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	45,900	-	-	45,900	-
<b>REVENUE Total</b>		<b>5,316,100</b>	<b>1,349,345</b>	<b>1,349,345</b>	<b>5,316,100</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## CC-SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	126,789,302	35,773,048	35,773,048	129,043,982	(2,254,680)
	AC-WORKERS COMPENSATION	1,945,268	979,686	979,686	3,987,642	(2,042,374)
	BB-EQUIPMENT	19,800	30	30	19,800	-
	DD-GENERAL EXPENSES	3,880,400	789,209	789,209	3,730,400	150,000
	DE-CONTRACTUAL SERVICES	21,379,457	20,592,707	20,592,707	22,379,457	(1,000,000)
	DF-UTILITY COSTS	645,450	187,988	187,988	559,762	85,688
	HF-INTER-DEPARTMENTAL CHARGES	3,727,709	-	-	3,727,709	-
<b>EXPENSE Total</b>		<b>158,387,386</b>	<b>58,322,667</b>	<b>58,322,668</b>	<b>163,448,752</b>	<b>(5,061,366)</b>
<b>REVENUE</b>						
	BD-FINES & FORFEITS	60,000	7,775	7,775	60,000	-
	BF-RENTS & RECOVERIES	1,889,000	29,451	29,451	1,889,000	-
	BG-REVENUE OFFSET TO EXPENSE	630,000	125,000	125,000	630,000	-
	BH-DEPT REVENUES	2,610,000	513,000	513,000	2,510,000	(100,000)
	BJ-INTERDEPT REVENUES	270,000	13,164	13,164	270,000	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	13,475,050	3,185,169	3,185,169	12,150,100	(1,324,950)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,100,000	197,966	197,966	553,000	(547,000)
<b>REVENUE Total</b>		<b>20,034,050</b>	<b>4,071,525</b>	<b>4,071,525</b>	<b>18,062,100</b>	<b>(1,971,950)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## CE-COUNTY EXECUTIVE

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	3,683,907	863,315	863,315	3,349,052	334,855
	DD-GENERAL EXPENSES	32,400	15,752	15,752	32,400	-
	DE-CONTRACTUAL SERVICES	100,361	-	-	100,361	-
<b>EXPENSE Total</b>		<b>3,816,668</b>	<b>879,067</b>	<b>879,067</b>	<b>3,481,813</b>	<b>334,855</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## CF-OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	3,097,554	727,995	727,995	2,974,081	123,473
	BB-EQUIPMENT	2,200	-	-	2,200	-
	DD-GENERAL EXPENSES	1,819,037	717,699	717,699	1,819,037	-
	DE-CONTRACTUAL SERVICES	3,000	-	-	3,000	-
	HF-INTER-DEPARTMENTAL CHARGES	637,872	-	-	637,872	-
<b>EXPENSE Total</b>		<b>5,559,663</b>	<b>1,445,694</b>	<b>1,445,694</b>	<b>5,436,190</b>	<b>123,473</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	-	-	10	-	-
	BJ-INTERDEPT REVENUES	1,210,754	-	-	1,210,754	-
<b>REVENUE Total</b>		<b>1,210,754</b>	<b>-</b>	<b>10</b>	<b>1,210,754</b>	<b>-</b>



# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## CL-COUNTY CLERK

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	6,340,481	1,375,621	1,375,621	6,188,364	152,117
	BB-EQUIPMENT	125,000	808	808	125,000	-
	DD-GENERAL EXPENSES	371,750	183,041	183,041	371,750	-
	DE-CONTRACTUAL SERVICES	300,000	46,059	46,059	300,000	-
<b>EXPENSE Total</b>		<b>7,137,231</b>	<b>1,605,528</b>	<b>1,605,528</b>	<b>6,985,114</b>	<b>152,117</b>
<b>REVENUE</b>						
	BD-FINES & FORFEITS	300,000	51,451	51,451	300,000	-
	BH-DEPT REVENUES	17,661,600	1,783,646	1,783,646	17,661,600	-
<b>REVENUE Total</b>		<b>17,961,600</b>	<b>1,835,097</b>	<b>1,835,097</b>	<b>17,961,600</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## CO-COUNTY COMPTROLLER

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	8,093,402	1,831,977	1,831,977	7,213,040	880,362
	BB-EQUIPMENT	128,000	-	-	128,000	-
	DD-GENERAL EXPENSES	170,000	51,662	51,662	170,000	-
	DE-CONTRACTUAL SERVICES	380,000	3,400	3,400	380,000	-
<b>EXPENSE Total</b>		<b>8,771,402</b>	<b>1,887,039</b>	<b>1,887,039</b>	<b>7,891,040</b>	<b>880,362</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	500,000	123	123	500,000	-
	BH-DEPT REVENUES	17,300	2,995	2,995	17,300	-
<b>REVENUE Total</b>		<b>517,300</b>	<b>3,118</b>	<b>3,118</b>	<b>517,300</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## CS-CIVIL SERVICE

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	5,135,012	1,313,444	1,313,444	5,076,110	58,902
	DD-GENERAL EXPENSES	284,420	114,477	114,477	284,420	-
	DE-CONTRACTUAL SERVICES	25,000	-	-	25,000	-
	HH-INTERFD CHGS - INTERFUND CHARGES	50,000	-	-	50,000	-
<b>EXPENSE Total</b>		<b>5,494,432</b>	<b>1,427,921</b>	<b>1,427,921</b>	<b>5,435,530</b>	<b>58,902</b>
<b>REVENUE</b>						
	BH-DEPT REVENUES	280,550	64,265	64,265	280,550	-
<b>REVENUE Total</b>		<b>280,550</b>	<b>64,265</b>	<b>64,265</b>	<b>280,550</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



CT-COURTS						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AB-FRINGE BENEFITS	2,111,364	405,374	405,374	1,931,700	179,664
<b>EXPENSE Total</b>		<b>2,111,364</b>	<b>405,374</b>	<b>405,374</b>	<b>1,931,700</b>	<b>179,664</b>
<b>REVENUE</b>						
	BG-REVENUE OFFSET TO EXPENSE	169,543	-	-	103,701	(65,842)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,786,475	567,325	567,325	1,777,164	(9,311)
<b>REVENUE Total</b>		<b>1,956,018</b>	<b>567,325</b>	<b>567,325</b>	<b>1,880,865</b>	<b>(75,153)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## DA-DISTRICT ATTORNEY

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	30,027,320	7,889,953	7,889,953	30,027,320	-
	BB-EQUIPMENT	123,000	24,128	24,128	123,000	-
	DD-GENERAL EXPENSES	753,958	201,179	201,179	753,958	-
	DE-CONTRACTUAL SERVICES	916,000	431,515	431,515	916,000	-
	HF-INTER-DEPARTMENTAL CHARGES	2,297,420	-	-	2,297,420	-
<b>EXPENSE Total</b>		<b>34,117,698</b>	<b>8,546,775</b>	<b>8,546,775</b>	<b>34,117,698</b>	<b>-</b>
<b>REVENUE</b>						
	BE-INVEST INCOME	400	-	-	400	-
	BF-RENTS & RECOVERIES	-	2,695	2,695	10,000	10,000
	BH-DEPT REVENUES	-	-	17,242	20,000	20,000
	BJ-INTERDEPT REVENUES	240,113	-	-	240,113	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	1,988,749	-	-	1,988,749	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	31,709	-	-	31,709	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	52,308	-	-	52,308	-
<b>REVENUE Total</b>		<b>2,313,279</b>	<b>2,695</b>	<b>19,937</b>	<b>2,343,279</b>	<b>30,000</b>

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# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT

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DS-DEBT SERVICE						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
EXPENSE	HD-DEBT SERVICE CHARGEBACKS	272,621,310	-	-	268,542,484	4,078,826
EXPENSE Total		272,621,310	-	-	268,542,484	4,078,826

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## EL- BOARD OF ELECTIONS

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	11,107,619	2,382,737	2,382,737	11,044,538	63,081
	BB-EQUIPMENT	82,120	10,558	10,558	82,120	-
	DD-GENERAL EXPENSES	972,359	142,633	142,633	972,359	-
	DE-CONTRACTUAL SERVICES	549,000	-	-	549,000	-
<b>EXPENSE Total</b>		<b>12,711,098</b>	<b>2,535,928</b>	<b>2,535,928</b>	<b>12,648,017</b>	<b>63,081</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	120,000	101,742	101,742	120,000	-
	BH-DEPT REVENUES	35,000	4,074	4,074	35,000	-
<b>REVENUE Total</b>		<b>155,000</b>	<b>105,815</b>	<b>105,815</b>	<b>155,000</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



EM-EMERGENCY MANAGEMENT						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	521,336	137,779	137,779	503,313	18,023
	BB-EQUIPMENT	24,330	-	-	20,000	4,330
	DD-GENERAL EXPENSES	22,930	4,212	4,212	20,000	2,930
	DE-CONTRACTUAL SERVICES	900,173	225,000	225,000	900,173	-
	HF-INTER-DEPARTMENTAL CHARGES	73,431	-	-	73,431	-
<b>EXPENSE Total</b>		<b>1,542,200</b>	<b>366,992</b>	<b>366,992</b>	<b>1,516,917</b>	<b>25,283</b>
<b>REVENUE</b>						
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	350,000	-	-	350,000	-
<b>REVENUE Total</b>		<b>350,000</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>-</b>



# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



FB-FRINGE BENEFIT						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AB-FRINGE BENEFITS	175,346,205	68,931,976	68,931,976	178,604,659	(3,258,454)
<b>EXPENSE Total</b>		<b>175,346,205</b>	<b>68,931,976</b>	<b>68,931,976</b>	<b>178,604,659</b>	<b>(3,258,454)</b>
<b>REVENUE</b>						
	BG-REVENUE OFFSET TO EXPENSE	3,027,311	-	-	2,507,485	(519,826)
	BH-DEPT REVENUES	-	5,090	5,090	-	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	11,274,402	-	-	274,402	(11,000,000)
<b>REVENUE Total</b>		<b>14,301,713</b>	<b>5,090</b>	<b>5,090</b>	<b>2,781,887</b>	<b>(11,519,826)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## HE-HEALTH DEPARTMENT

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	18,505,470	4,585,402	4,585,402	17,759,793	745,678
	BB-EQUIPMENT	20,927	4,667	4,667	20,927	-
	DD-GENERAL EXPENSES	1,580,200	461,894	461,894	1,580,200	0
	DE-CONTRACTUAL SERVICES	6,536,017	822,222	822,222	6,536,017	-
	HF-INTER-DEPARTMENTAL CHARGES	6,265,080	-	-	6,265,080	-
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	144,934,293	144,934,293	168,430,000	-
<b>EXPENSE Total</b>		<b>201,337,694</b>	<b>150,808,478</b>	<b>150,808,478</b>	<b>200,592,017</b>	<b>745,678</b>
<b>REVENUE</b>						
	BC-PERMITS & LICENSES	4,256,800	969,345	969,345	4,145,800	(111,000)
	BD-FINES & FORFEITS	230,000	79,720	79,720	230,000	-
	BF-RENTS & RECOVERIES	300,000	339,528	339,528	300,000	-
	BH-DEPT REVENUES	10,023,800	2,609,071	2,609,071	10,023,800	(0)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	145,394	15,350	15,350	145,394	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	98,204,440	9,893,491	9,893,491	98,204,440	-
<b>REVENUE Total</b>		<b>113,160,434</b>	<b>13,906,505</b>	<b>13,906,505</b>	<b>113,049,434</b>	<b>(111,000)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



HI-HOUSING & INTERGOVERNMENTAL AFFAIRS						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	628,439	159,683	159,683	629,799	(1,360)
	BB-EQUIPMENT	8,300	-	-	8,300	-
	DD-GENERAL EXPENSES	113,219	8,500	8,520	113,219	-
	DE-CONTRACTUAL SERVICES	1,275,000	-	-	1,275,000	-
	HF-INTER-DEPARTMENTAL CHARGES	378,963	-	-	378,963	-
<b>EXPENSE Total</b>		<b>2,403,921</b>	<b>168,183</b>	<b>168,203</b>	<b>2,405,281</b>	<b>(1,360)</b>
<b>REVENUE</b>						
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	391,124	-	-	391,124	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,000,000	5,272	5,272	1,000,000	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	230,000	-	-	230,000	-
<b>REVENUE Total</b>		<b>1,621,124</b>	<b>5,272</b>	<b>5,272</b>	<b>1,621,124</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



HP-PHYSICALLY CHALLENGED						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	340,426	88,294	88,294	228,460	111,967
	BB-EQUIPMENT	4,000	-	-	4,000	-
	DD-GENERAL EXPENSES	31,232	7,232	7,232	31,232	-
	DE-CONTRACTUAL SERVICES	4,500	-	-	4,500	-
	HF-INTER-DEPARTMENTAL CHARGES	313,301	-	-	313,301	-
<b>EXPENSE Total</b>		<b>693,459</b>	<b>95,526</b>	<b>95,526</b>	<b>581,493</b>	<b>111,967</b>
<b>REVENUE</b>						
	BD-FINES & FORFEITS	50,000	5,314	5,314	50,000	-
	BJ-INTERDEPT REVENUES	682,608	-	-	682,608	-
<b>REVENUE Total</b>		<b>732,608</b>	<b>5,314</b>	<b>5,314</b>	<b>732,608</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



HR-COMMISSION ON HUMAN RIGHTS						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	794,577	130,409	130,409	600,475	194,102
	BB-EQUIPMENT	2,250	-	-	2,250	-
	DD-GENERAL EXPENSES	15,762	4,000	4,000	15,762	-
	DE-CONTRACTUAL SERVICES	18,000	-	-	18,000	-
<b>EXPENSE Total</b>		<b>830,589</b>	<b>134,409</b>	<b>134,409</b>	<b>636,487</b>	<b>194,102</b>
<b>REVENUE</b>						
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	50,000	-	-	50,000	-
<b>REVENUE Total</b>		<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## IT-INFORMATION TECHNOLOGY

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	13,308,842	3,037,757	3,037,757	12,735,404	573,438
	BB-EQUIPMENT	72,170	-	-	72,170	-
	DD-GENERAL EXPENSES	727,243	29,361	29,361	727,243	-
	DE-CONTRACTUAL SERVICES	8,906,861	1,793,981	1,793,981	8,906,861	-
	DF-UTILITY COSTS	4,875,955	1,328,150	1,328,150	4,875,955	-
	HF-INTER-DEPARTMENTAL CHARGES	1,364,431	-	-	1,364,431	-
<b>EXPENSE Total</b>		<b>29,255,502</b>	<b>6,189,249</b>	<b>6,189,249</b>	<b>28,682,064</b>	<b>573,438</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	-	530	530	5,000	5,000
	BH-DEPT REVENUES	27,000	100,135	100,135	105,000	78,000
	BI-CAP BACKCHARGES	3,781,305	674,414	674,415	3,207,867	(573,438)
	BJ-INTERDEPT REVENUES	9,463,593	-	-	9,463,593	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	366,420	-	-	366,420	-
<b>REVENUE Total</b>		<b>13,638,318</b>	<b>775,078</b>	<b>775,079</b>	<b>13,147,880</b>	<b>(490,438)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## LE-COUNTY LEGISLATURE

E/R EXPENSE	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
	AA-SALARIES, WAGES & FEES	6,403,608	1,332,601	1,332,601	5,700,923	702,685
	BB-EQUIPMENT	35,324	-	-	35,324	-
	DD-GENERAL EXPENSES	1,817,450	1,049,176	1,049,176	1,817,450	-
	DE-CONTRACTUAL SERVICES	1,182,619	897,500	897,500	1,182,619	-
<b>EXPENSE Total</b>		<b>9,439,001</b>	<b>3,279,277</b>	<b>3,279,277</b>	<b>8,736,316</b>	<b>702,685</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## LR-OFFICE OF LABOR RELATIONS

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	522,622	113,618	113,618	448,886	73,736
	DD-GENERAL EXPENSES	9,650	4,908	4,908	9,650	0
	DE-CONTRACTUAL SERVICES	599,160	47,706	47,706	599,160	-
<b>EXPENSE Total</b>		<b>1,131,432</b>	<b>166,232</b>	<b>166,232</b>	<b>1,057,696</b>	<b>73,736</b>



# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## MA-OFFICE OF MINORITY AFFAIRS

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	542,630	134,408	134,408	458,645	83,985
	BB-EQUIPMENT	725	-	-	725	-
	DD-GENERAL EXPENSES	26,557	5,300	3,900	26,557	-
	DE-CONTRACTUAL SERVICES	75,000	-	-	75,000	-
<b>EXPENSE Total</b>		<b>644,912</b>	<b>139,708</b>	<b>138,308</b>	<b>560,927</b>	<b>83,985</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## ME-MEDICAL EXAMINER

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	5,355,779	1,341,851	1,341,851	5,041,756	314,023
	BB-EQUIPMENT	23,000	-	-	23,000	-
	DD-GENERAL EXPENSES	467,474	133,712	133,712	467,474	-
	DE-CONTRACTUAL SERVICES	58,805	17,285	17,285	58,805	-
	HF-INTER-DEPARTMENTAL CHARGES	4,764,749	-	-	4,764,749	-
<b>EXPENSE Total</b>		<b>10,669,807</b>	<b>1,492,848</b>	<b>1,492,848</b>	<b>10,355,784</b>	<b>314,023</b>
<b>REVENUE</b>						
	BH-DEPT REVENUES	20,000	3,699	3,699	20,000	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,668,907	483,469	483,469	1,995,000	(673,907)
<b>REVENUE Total</b>		<b>2,688,907</b>	<b>487,168</b>	<b>487,168</b>	<b>2,015,000</b>	<b>(673,907)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## MI-MISCELLANEOUS

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	(12,800,000)	(2,898,000)	2,000	(5,900,000)	(6,900,000)
	AB-FRINGE BENEFITS	24,307,978	5,077,777	5,077,777	22,923,455	1,384,523
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	14,020,919	14,020,919	56,882,026	5,511,773
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000	-
	HF-INTER-DEPARTMENTAL CHARGES	6,614,156	-	-	6,614,156	-
	HH-INTERFD CHGS - INTERFUND CHARGES	14,456,947	4,489,923	4,489,923	14,456,947	-
	NA-NCIFA EXPENDITURES	700,000	-	-	700,000	-
	OO-OTHER EXPENSE	32,533,614	9,082,001	9,082,001	29,616,731	2,916,883
<b>EXPENSE Total</b>		<b>141,206,494</b>	<b>42,772,621</b>	<b>45,672,621</b>	<b>138,293,315</b>	<b>2,913,179</b>
<b>REVENUE</b>						
	AA-FUND BALANCE	10,000,000	-	-	10,000,000	-
	BF-RENTS & RECOVERIES	15,350,000	14,786,483	14,786,483	15,350,000	-
	BG-REVENUE OFFSET TO EXPENSE	5,472,742	-	-	4,962,291	(510,451)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	14,456,947	-	-	14,456,947	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	153,770	14,989	14,989	153,770	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,610,973	-	-	2,670,293	59,320
<b>REVENUE Total</b>		<b>48,044,432</b>	<b>14,801,472</b>	<b>14,801,472</b>	<b>47,593,301</b>	<b>(451,131)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



PA-PUBLIC ADMINISTRATOR						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	511,118	128,751	128,751	496,619	14,499
	DD-GENERAL EXPENSES	10,405	1,358	1,358	9,155	1,250
	DE-CONTRACTUAL SERVICES	13,600	-	-	14,850	(1,250)
<b>EXPENSE Total</b>		<b>535,123</b>	<b>130,109</b>	<b>130,109</b>	<b>520,624</b>	<b>14,499</b>
<b>REVENUE</b>						
	BH-DEPT REVENUES	327,854	175,101	175,101	327,854	-
<b>REVENUE Total</b>		<b>327,854</b>	<b>175,101</b>	<b>175,101</b>	<b>327,854</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## PB-PROBATION

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	20,229,687	5,125,125	5,125,125	18,430,161	1,799,526
	BB-EQUIPMENT	25,252	195	195	25,252	-
	DD-GENERAL EXPENSES	193,833	69,022	69,022	193,833	-
	DE-CONTRACTUAL SERVICES	308,500	54,928	54,928	308,500	-
	HF-INTER-DEPARTMENTAL CHARGES	1,000	-	-	1,000	-
<b>EXPENSE Total</b>		<b>20,758,272</b>	<b>5,249,270</b>	<b>5,249,270</b>	<b>18,958,746</b>	<b>1,799,526</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	-	-	1,564	-	-
	BH-DEPT REVENUES	1,700,000	382,924	382,924	1,700,000	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	9,113	-	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	1,810	1,810	-	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	3,743,000	-	-	3,743,000	-
<b>REVENUE Total</b>		<b>5,443,000</b>	<b>384,734</b>	<b>395,411</b>	<b>5,443,000</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## PE-DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	1,102,041	250,508	250,508	1,101,828	213
	DD-GENERAL EXPENSES	42,100	21,034	21,034	42,100	-
	DE-CONTRACTUAL SERVICES	60,000	0	0	60,000	-
<b>EXPENSE Total</b>		<b>1,204,141</b>	<b>271,541</b>	<b>271,541</b>	<b>1,203,928</b>	<b>213</b>
<b>REVENUE</b>						
	BI-CAP BACKCHARGES	784,853	196,213	166,673	784,853	-
<b>REVENUE Total</b>		<b>784,853</b>	<b>196,213</b>	<b>166,673</b>	<b>784,853</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



PK-PARKS, RECREATION AND MUSEUMS						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	14,935,893	3,374,045	3,374,045	14,588,770	347,123
	BB-EQUIPMENT	243,500	4,022	4,022	243,500	-
	DD-GENERAL EXPENSES	940,512	381,030	381,030	940,512	-
	DE-CONTRACTUAL SERVICES	2,483,000	1,220,201	1,220,201	2,483,000	-
<b>EXPENSE Total</b>		<b>18,602,905</b>	<b>4,979,298</b>	<b>4,979,298</b>	<b>18,255,782</b>	<b>347,123</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	853,640	335,158	335,159	853,640	-
	BH-DEPT REVENUES	25,710,550	2,007,258	2,007,258	25,404,370	(306,180)
	BI-CAP BACKCHARGES	2,736	-	-	2,736	-
	TX-SPECIAL TAXES - SPECIAL TAXES	875,000	54,687	54,687	875,000	-
<b>REVENUE Total</b>		<b>27,441,926</b>	<b>2,397,103</b>	<b>2,397,103</b>	<b>27,135,746</b>	<b>(306,180)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



PL-PLANNING						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	1,800,433	422,233	422,233	1,711,945	88,488
	DD-GENERAL EXPENSES	59,379	21,105	21,105	59,379	-
	DE-CONTRACTUAL SERVICES	173,650	1,292	1,292	183,650	(10,000)
	DG-VAR DIRECT EXPENSES	225,000	-	-	225,000	-
	HF-INTER-DEPARTMENTAL CHARGES	1,466,945	-	-	1,466,945	-
	MM-MASS TRANSPORTATION	48,565,563	8,145,948	8,145,948	47,865,563	700,000
	OO-OTHER EXPENSE	75,000	-	-	75,000	-
<b>EXPENSE Total</b>		<b>52,365,970</b>	<b>8,590,578</b>	<b>8,590,577</b>	<b>51,587,482</b>	<b>778,488</b>
<b>REVENUE</b>						
	BD-FINES & FORFEITS	10,000	40	40	10,000	-
	BF-RENTS & RECOVERIES	-	27,803	27,803	-	-
	BH-DEPT REVENUES	1,360,000	188,620	188,620	1,098,150	(261,850)
	BI-CAP BACKCHARGES	33,191	-	-	33,191	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	33,998	-	-	33,998	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	-	-	25,000	-
<b>REVENUE Total</b>		<b>1,462,189</b>	<b>216,463</b>	<b>216,463</b>	<b>1,200,339</b>	<b>(261,850)</b>



# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## PR-PURCHASING DEPARTMENT

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	1,691,513	396,581	396,581	1,673,330	18,183
	DD-GENERAL EXPENSES	23,400	11,517	11,517	23,400	-
	DE-CONTRACTUAL SERVICES	1,500	1,450	1,450	1,500	-
	HF-INTER-DEPARTMENTAL CHARGES	179,691	-	-	179,691	-
<b>EXPENSE Total</b>		<b>1,896,104</b>	<b>409,548</b>	<b>409,548</b>	<b>1,877,921</b>	<b>18,183</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	350,000	7,910	7,910	350,000	-
	BH-DEPT REVENUES	20,500	3,300	3,300	20,500	-
	BJ-INTERDEPT REVENUES	990,151	-	-	990,151	-
<b>REVENUE Total</b>		<b>1,360,651</b>	<b>11,210</b>	<b>11,210</b>	<b>1,360,651</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## PW-PUBLIC WORKS DEPARTMENT

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	49,416,034	11,966,786	11,966,786	46,562,827	2,853,207
	AC-WORKERS COMPENSATION	1,139,080	384,158	384,158	1,639,841	(500,761)
	BB-EQUIPMENT	686,975	28,520	28,520	686,975	-
	DD-GENERAL EXPENSES	7,896,489	2,631,416	2,631,416	7,096,489	800,000
	DE-CONTRACTUAL SERVICES	8,660,894	4,192,723	4,192,723	8,225,894	435,000
	DF-UTILITY COSTS	31,072,200	19,105,866	19,105,866	28,172,200	2,900,000
	HF-INTER-DEPARTMENTAL CHARGES	11,419,601	-	-	11,419,601	-
<b>EXPENSE Total</b>		<b>110,291,273</b>	<b>38,309,470</b>	<b>38,309,470</b>	<b>103,803,827</b>	<b>6,487,446</b>
<b>REVENUE</b>						
	BC-PERMITS & LICENSES	190,000	180,941	180,941	190,000	-
	BF-RENTS & RECOVERIES	72,000	30,000	30,000	72,000	-
	BH-DEPT REVENUES	927,000	289,528	289,528	927,000	-
	BI-CAP BACKCHARGES	5,155,443	764,853	764,854	5,155,443	-
	BJ-INTERDEPT REVENUES	23,400,358	-	-	23,400,358	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	4,615,276	-	-	4,615,276	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	580,000	-	-	-	(580,000)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	55,000	39,835	39,835	55,000	-
<b>REVENUE Total</b>		<b>34,995,077</b>	<b>1,305,157</b>	<b>1,305,157</b>	<b>34,415,077</b>	<b>(580,000)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## RE-OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	850,775	207,609	207,609	850,775	-
	DD-GENERAL EXPENSES	118,304	6,550	6,550	118,304	-
	DE-CONTRACTUAL SERVICES	102,640	96,300	96,300	102,640	-
	OO-OTHER EXPENSE	14,416,963	12,296,989	12,296,989	14,416,963	-
<b>EXPENSE Total</b>		<b>15,488,682</b>	<b>12,607,449</b>	<b>12,607,449</b>	<b>15,488,682</b>	<b>-</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	9,098,030	3,746,097	3,746,097	9,098,030	-
	BH-DEPT REVENUES	882,864	38,288	38,288	882,864	-
	BI-CAP BACKCHARGES	2,487	-	-	2,487	-
	BJ-INTERDEPT REVENUES	11,287,585	-	-	11,287,585	-
<b>REVENUE Total</b>		<b>21,270,966</b>	<b>3,784,385</b>	<b>3,784,385</b>	<b>21,270,966</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## RM-RECORDS MANAGEMENT

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	961,817	192,959	192,959	916,536	45,281
	BB-EQUIPMENT	40,000	-	-	40,000	-
	DD-GENERAL EXPENSES	189,000	7,313	7,313	189,000	-
	DE-CONTRACTUAL SERVICES	101,589	60,990	60,990	101,589	-
	HF-INTER-DEPARTMENTAL CHARGES	396,941	-	-	396,941	-
<b>EXPENSE Total</b>		<b>1,689,347</b>	<b>261,263</b>	<b>261,263</b>	<b>1,644,066</b>	<b>45,281</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	-	4,142	4,142	-	-
	BJ-INTERDEPT REVENUES	821,383	-	-	821,383	-
<b>REVENUE Total</b>		<b>821,383</b>	<b>4,142</b>	<b>4,142</b>	<b>821,383</b>	<b>-</b>

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# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT

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RS-RESERVES						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
REVENUE	BF-RENTS & RECOVERIES	12,000,000	28,233	28,233	12,000,000	-
REVENUE Total		12,000,000	28,233	28,233	12,000,000	-

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## RV-GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
REVENUE						
	BD-FINES & FORFEITS	2,850,000	229,823	229,823	2,850,000	-
	BF-RENTS & RECOVERIES	2,413,884	-	-	2,413,884	-
	BH-DEPT REVENUES	870,000	620,000	620,000	620,000	(250,000)
	BJ-INTERDEPT REVENUES	61,095,271	-	-	61,095,271	-
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	3,533,541	3,533,541	6,130,000	-
	BS-OTB PROFITS	1,990,000	-	-	-	(1,990,000)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	21,244,159	-	-	21,244,159	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	19,900,000	-	-	10,099,356	(9,800,644)
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	82,817,962	82,817,962	904,340,752	(69,814,687)
	TB-PART COUNTY - SALES TAX PART COUNTY	63,623,274	3,200,087	3,200,087	58,018,081	(5,605,193)
	TL-PROPERTY TAX	156,498,471	-	-	156,498,471	-
	TO-OTB 5% TAX	6,300,000	297,859	297,859	5,400,000	(900,000)
<b>REVENUE Total</b>		<b>1,317,070,498</b>	<b>90,699,272</b>	<b>90,699,272</b>	<b>1,228,709,974</b>	<b>(88,360,524)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## SA-COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	401,659	104,131	104,131	451,659	(50,000)
	DD-GENERAL EXPENSES	3,443	2,000	2,000	3,443	-
	DE-CONTRACTUAL SERVICES	40,000	-	-	40,000	-
<b>EXPENSE Total</b>		<b>445,102</b>	<b>106,131</b>	<b>106,131</b>	<b>495,102</b>	<b>(50,000)</b>
<b>REVENUE</b>						
	BH-DEPT REVENUES	15,000	2,790	2,790	15,000	-
<b>REVENUE Total</b>		<b>15,000</b>	<b>2,790</b>	<b>2,790</b>	<b>15,000</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



SC-SENIOR CITIZENS AFFAIRS						
E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	2,770,569	669,604	669,604	2,535,058	235,511
	DD-GENERAL EXPENSES	45,350	9,782	9,782	45,350	-
	DE-CONTRACTUAL SERVICES	15,821,548	10,403,098	10,403,098	15,639,548	182,000
	HF-INTER-DEPARTMENTAL CHARGES	1,326,527	-	-	1,326,527	-
<b>EXPENSE Total</b>		<b>19,963,994</b>	<b>11,082,484</b>	<b>11,082,484</b>	<b>19,546,483</b>	<b>417,511</b>
<b>REVENUE</b>						
	BH-DEPT REVENUES	16,724	70	70	16,724	-
	BJ-INTERDEPT REVENUES	585,066	198,692	198,692	585,066	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	98,088	-	-	98,088	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,173,081	567,279	567,279	5,173,081	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	7,138,978	1,743,787	1,743,787	7,138,978	-
<b>REVENUE Total</b>		<b>13,011,937</b>	<b>2,509,828</b>	<b>2,509,829</b>	<b>13,011,937</b>	<b>-</b>



# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## SS-SOCIAL SERVICES

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	56,157,148	12,754,522	12,754,522	54,809,535	1,347,613
	BB-EQUIPMENT	67,200	9,278	9,278	67,200	-
	DD-GENERAL EXPENSES	1,200,576	435,160	435,161	1,200,576	-
	DE-CONTRACTUAL SERVICES	14,932,632	7,153,648	7,153,648	12,932,632	2,000,000
	DF-UTILITY COSTS	400	89	89	400	-
	HF-INTER-DEPARTMENTAL CHARGES	19,856,752	244,455	244,455	19,856,752	-
	SS-RECIPIENT GRANTS	53,800,000	15,078,008	15,078,008	58,800,000	(5,000,000)
	TT-PURCHASED SERVICES	49,700,000	34,024,283	34,024,284	49,700,000	-
	VV-EMERGENCY VENDOR PAYMENTS	54,380,000	42,199,492	42,298,263	55,980,000	(1,600,000)
	XX-MEDICAID	231,588,243	52,577,160	74,249,460	231,588,243	-
<b>EXPENSE Total</b>		<b>481,682,951</b>	<b>164,476,096</b>	<b>186,247,168</b>	<b>484,935,338</b>	<b>(3,252,387)</b>
<b>REVENUE</b>						
	BC-PERMITS & LICENSES	-	-	(565)	-	-
	BF-RENTS & RECOVERIES	-	-	332,226	-	-
	BH-DEPT REVENUES	11,555,000	2,058,017	2,058,264	11,555,000	-
	BJ-INTERDEPT REVENUES	110,000	-	-	110,000	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	97,208,721	32,505,516	32,505,516	140,834,915	43,626,194
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	78,417,466	32,626,803	32,626,802	79,067,943	650,477
<b>REVENUE Total</b>		<b>187,291,187</b>	<b>67,190,336</b>	<b>67,522,244</b>	<b>231,567,858</b>	<b>44,276,671</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## TR-COUNTY TREASURER

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	2,742,953	685,346	685,346	2,748,724	(5,771)
	BB-EQUIPMENT	19,350	389	389	19,350	-
	DD-GENERAL EXPENSES	180,050	158,279	158,279	240,050	(60,000)
	DE-CONTRACTUAL SERVICES	50,969	20,808	20,808	50,969	-
	OO-OTHER EXPENSE	50,000,000	15,044,078	15,044,078	50,000,000	-
<b>EXPENSE Total</b>		<b>52,993,322</b>	<b>15,908,901</b>	<b>15,908,901</b>	<b>53,059,093</b>	<b>(65,771)</b>
<b>REVENUE</b>						
	BA-INT PENALTY ON TAX	22,500,000	4,969,432	4,969,432	22,500,000	-
	BD-FINES & FORFEITS	12,000	-	-	12,000	-
	BE-INVEST INCOME	16,000,000	356,100	356,100	12,300,000	(3,700,000)
	BF-RENTS & RECOVERIES	-	33,467	33,467	33,467	33,467
	BH-DEPT REVENUES	700,000	168,278	168,278	700,000	-
	BI-CAP BACKCHARGES	48,867	-	-	48,867	-
	TX-SPECIAL TAXES - SPECIAL TAXES	3,406,250	475,318	475,318	3,406,250	-
<b>REVENUE Total</b>		<b>42,667,117</b>	<b>6,002,595</b>	<b>6,002,595</b>	<b>39,000,584</b>	<b>(3,666,533)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## TV-TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	2,933,119	601,987	601,987	2,815,519	117,600
	BB-EQUIPMENT	6,385	-	-	6,385	-
	DD-GENERAL EXPENSES	265,396	76,339	76,339	265,396	-
	DE-CONTRACTUAL SERVICES	1,626,400	991,500	991,500	1,426,400	200,000
<b>EXPENSE Total</b>		<b>4,831,300</b>	<b>1,669,826</b>	<b>1,669,826</b>	<b>4,513,700</b>	<b>317,600</b>
<b>REVENUE</b>						
	BD-FINES & FORFEITS	22,776,435	2,714,595	2,714,595	20,600,000	(2,176,435)
	BH-DEPT REVENUES	-	-	2,986	-	-
	BI-CAP BACKCHARGES	176,883	-	-	176,883	-
<b>REVENUE Total</b>		<b>22,953,318</b>	<b>2,714,595</b>	<b>2,717,581</b>	<b>20,776,883</b>	<b>(2,176,435)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## VS-VETERANS SERVICES AGENCY

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	564,899	148,951	148,951	493,766	71,133
	DD-GENERAL EXPENSES	31,800	1,250	1,250	26,300	5,500
	DE-CONTRACTUAL SERVICES	700	-	-	700	-
	HF-INTER-DEPARTMENTAL CHARGES	1,113,630	-	-	1,113,630	-
<b>EXPENSE Total</b>		<b>1,711,029</b>	<b>150,201</b>	<b>150,201</b>	<b>1,634,396</b>	<b>76,633</b>
<b>REVENUE</b>						
	BJ-INTERDEPT REVENUES	1,131,801	-	-	1,131,801	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	34,475	-	-	34,475	-
<b>REVENUE Total</b>		<b>1,166,276</b>	<b>-</b>	<b>-</b>	<b>1,166,276</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## YB-NASSAU COUNTY YOUTH BOARD

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	519,295	121,816	121,816	489,780	29,515
	DD-GENERAL EXPENSES	10,136	2,380	2,380	10,136	-
	DE-CONTRACTUAL SERVICES	7,988,196	7,633,990	7,633,990	7,988,196	-
	HF-INTER-DEPARTMENTAL CHARGES	548,412	-	-	548,412	-
<b>EXPENSE Total</b>		<b>9,066,039</b>	<b>7,758,186</b>	<b>7,758,186</b>	<b>9,036,524</b>	<b>29,515</b>
<b>REVENUE</b>						
	BF-RENTS & RECOVERIES	-	-	437	-	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,654,626	-	-	1,654,626	-
<b>REVENUE Total</b>		<b>1,654,626</b>	<b>-</b>	<b>437</b>	<b>1,654,626</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## SEWER & STORM WATER RESOURCE DISTRICT

E/R	OBJECT	2009 Adopted Budget	1st Quarter Plan	Current Obligation	Projections	Variance
<b>EXPENSE</b>						
	AA-SALARIES, WAGES & FEES	23,451,834	5,409,168	5,409,168	20,029,323	3,422,511
	AB-FRINGE BENEFITS	10,707,199	3,412,619	3,412,619	9,417,020	1,290,179
	BB-EQUIPMENT	290,500	11,372	11,372	290,500	-
	DD-GENERAL EXPENSES	14,504,872	3,834,139	3,834,139	14,504,872	-
	DE-CONTRACTUAL SERVICES	21,211,289	14,027,748	14,027,748	21,211,289	-
	DF-UTILITY COSTS	16,093,185	2,911,725	2,911,725	16,093,185	-
	FF-INTEREST	9,585,150	2,113,378	2,113,378	11,326,763	(1,741,613)
	GG-PRINCIPAL	25,230,500	7,332,500	7,332,500	25,005,063	225,437
	HH-INTERFD CHGS - INTERFUND CHARGES	29,334,124	1,322,633	1,322,633	29,334,124	-
	OO-OTHER EXPENSE	26,939,719	-	-	26,939,719	-
<b>EXPENSE Total</b>		<b>177,348,372</b>	<b>40,375,281</b>	<b>40,375,281</b>	<b>174,151,858</b>	<b>3,196,514</b>
<b>REVENUE</b>						
	AA-FUND BALANCE	59,495,437	-	-	56,281,802	(3,213,635)
	BC-PERMITS & LICENSES	241,900	60,153	60,153	241,900	-
	BE-INVEST INCOME	6,073,663	345,417	345,417	6,073,663	-
	BF-RENTS & RECOVERIES	829,901	1,618,652	1,618,652	829,901	-
	BG-REVENUE OFFSET TO EXPENSE	138,334	-	-	155,455	17,121
	BH-DEPT REVENUES	5,726,212	750,957	750,957	5,726,212	-
	BI-CAP BACKCHARGES	496,059	201,694	201,694	496,059	-
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	14,000,000	-	-	14,000,000	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	486	-	-	486	-
	IF-INTERFD TSFS - INTERFUND TRANSFERS	90,346,380	25,438,473	25,438,473	90,346,380	-
<b>REVENUE Total</b>		<b>177,348,372</b>	<b>28,415,346</b>	<b>28,415,345</b>	<b>174,151,858</b>	<b>(3,196,514)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## EXPLANATION OF VARIANCES

Fund	Department	Object	Variance Explanation	2009 Adopted Budget	Projections	Variance
DSV	DS	BV	The deficit is offset by the surplus in debt service chargeback expenses.	278,517,763	274,348,745	(4,169,018)
DSV	DS	BW	The deficit is due to delay in issuance of debt offset by lower expenses.	14,986,537	12,156,295	(2,830,242)
DSV	DS	FF	The surplus is due to lower interest rates and a delay in borrowing.	41,595,010	35,830,790	5,764,220
DSV	DS	GG	The projected expense is lower due to delayed and reduced borrowings.	79,520,437	79,009,206	511,231
DSV	DS	OO	The projected expense is lower due to delayed and reduced borrowings.	189,351,604	188,627,795	723,809
	DSV Total					-
FCF	FC	AB	The projected surplus is due to a decrease in medical insurance of \$67,000 and a decrease in Social Security of \$39,000.	3,733,004	3,587,135	145,869
	FCF Total					145,869
PDD	PD	AA	A surplus is projected due to anticipated attrition, vacancies, time of hiring and savings in costs associated with salary expenses.	222,070,511	219,716,930	2,353,581
PDD	PD	AB	A projected surplus is due to a decrease an increase in medical insurance of \$2.4 million and a decrease in Social Security of \$867,000.	104,710,366	99,866,949	4,843,417
PDD	PD	AC	The projected deficit is a result NYS WCB changes being delayed.	4,380,545	4,807,654	(427,109)
PDD	PD	BE	A deficit is projected due to lower interest rates.	2,120,201	370,201	(1,750,000)
PDD	PD	BG	A surplus is projected due to an increase in the utilization of Medicare Part D.	1,089,798	1,417,569	327,771
PDD	PD	DD	A surplus is projected due to lower gasoline prices.	3,905,090	3,174,090	731,000
	PDD Total					6,078,660
PDH	PD	AA	A deficit is projected due to lower anticipated labor savings offset by attritions and vacant positions.	200,923,156	208,189,576	(7,266,420)
PDH	PD	AB	A projected surplus is due to a decrease in medical insurance of \$2.8 million and a decrease in Social Security of \$434,000.	97,261,661	92,500,660	4,761,001
PDH	PD	AC	The projected deficit is a result NYS WCB changes being delayed.	1,032,321	2,864,890	(1,832,569)
PDH	PD	BG	A surplus is projected due to an increase in the utilization of Medicare Part D.	1,458,406	1,957,715	499,309
PDH	PD	DD	A surplus is projected due to lower gasoline prices.	4,073,072	3,344,072	729,000
PDH	PD	FA	A surplus is projected due to additional grants opportunity available to the Police department.	427,950	927,950	500,000
PDH	PD	TX	A surplus is projected due to additional revenue generated from E911 surcharge.	23,453,495	24,438,495	985,000
	PDH Total					(1,624,679)
GEN	AS	AA	A surplus is projected due to 16 vacant positions.	14,945,029	13,807,917	1,137,112
GEN	AS	BI	A deficit is projected due to a vacancy in a capital project.	57,088	-	(57,088)
	AS Total					1,080,024
GEN	AT	BD	The projected surplus expected due to increased collections on commercial penalties.	10,000	90,000	80,000
GEN	AT	BH	A deficit is projected due to lower than expected revenue from the AON collection contract.	985,000	720,000	(265,000)
	AT Total					(185,000)
GEN	BH	AA	A surplus is projected due to seven vacant positions.	7,010,005	6,410,780	599,225
GEN	BH	SA	A deficit is projected due to lower reimbursement from New York State.	8,150,000	8,000,000	(150,000)
	BH Total					449,225
GEN	BU	AA	A surplus is projected due to four vacancies.	3,492,833	3,194,683	298,150
GEN	BU	AC	The anticipated changes in medical expenses by the NYS Workers Compensation Board has been delayed. Medical expenses is the primary reason for increased expenses.	8,382,979	9,493,683	(1,110,704)
GEN	BU	DE	A deficit is projected due to additional funding required for the Manatt contract.	1,236,124	1,786,124	(550,000)
GEN	BU	OO	A surplus was due to some properties were not purchased as planned.	500,000	75,000	425,000
	BU Total					(937,554)
GEN	CA	AA	A surplus is projected due to vacant positions and the anticipated date of new hires.	2,826,129	2,257,165	568,964
	CA Total					568,964
GEN	CC	AA	The projected deficit is due to the ShoA retro payment.	126,789,302	129,043,982	(2,254,680)
GEN	CC	AC	The projected deficit is a result NYS WCB changes being delayed.	1,945,268	3,987,642	(2,042,374)
GEN	CC	BH	The projected deficit is due to lower volume of poundage collections.	2,610,000	2,510,000	(100,000)
GEN	CC	DD	The projected surplus is due to actively managing inventory and reduced expenditures.	3,880,400	3,730,400	150,000
GEN	CC	DE	The projected deficit is due to increased projected expense for NHCC.	21,379,457	22,379,457	(1,000,000)
GEN	CC	DF	The projected surplus is due to lower than expected water, light & power expenses. Lowering expense to 2008 actual.	645,450	559,762	85,688
GEN	CC	FA	The projected deficit is due to housing fewer Federal inmates than budgeted.	13,475,050	12,150,100	(1,324,950)
GEN	CC	SA	The projected deficit is due to the State budget revoking reimbursement of "state ready" inmates and parole violators.	1,100,000	553,000	(547,000)
	CC Total					(7,033,316)
GEN	CE	AA	A surplus is projected due to two vacancies.	3,683,907	3,349,052	334,855
	CE Total					334,855
GEN	CF	AA	A surplus is projected due to a vacant position.	3,097,554	2,974,081	123,473
	CF Total					123,473
GEN	CL	AA	A surplus is projected due to four vacancies.	6,340,481	6,188,364	152,117
	CL Total					152,117
GEN	CO	AA	A surplus is projected due to 11 vacant positions.	8,093,402	7,213,040	880,362
	CO Total					880,362
GEN	CS	AA	A surplus is projected due to one vacancy.	5,135,012	5,076,110	58,902
	CS Total					58,902
GEN	CT	AB	The projected surplus is due to a decrease in medical insurance.	2,111,364	1,931,700	179,664
GEN	CT	BG	The projected deficit is due to a decrease in the Medicare Part D reimbursement.	169,543	103,701	(65,842)
	CT Total					113,822
GEN	DS	HD	Lower than projected debt expenses are resulting in lower expense allocations to other funds.	272,621,310	268,542,484	4,078,826
	DS Total					4,078,826
GEN	EL	AA	A surplus is projected due to employees hired at lower salaries than budgeted.	11,107,619	11,044,538	63,081
	EL Total					63,081

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## EXPLANATION OF VARIANCES

Fund	Department	Object	Variance Explanation	2009 Adopted Budget	Projections	Variance
GEN	FB	AB	The projected deficit is due to an increase in Social Security of \$140,000, an increase in pension cost of \$151,000, a \$14.4 million decrease in fringe savings which are recorded in other object codes offset by a decrease in medical insurance of \$8.8 million.	175,346,205	178,604,659	(3,258,454)
GEN	FB	BG	The projected deficit is due to a decrease in the Medicare Part D reimbursement.	3,027,311	2,507,485	(519,826)
	FB Total					(3,778,280)
GEN	HE	AA	A surplus is projected due to 17 vacant positions.	18,505,470	17,759,793	745,678
GEN	HE	BC	A deficit is projected due to lower revenue in permits such as Realty Subdivision and Temporary Residence Inspection permits.	4,256,800	4,145,800	(111,000)
	HE Total					634,678
GEN	HP	AA	A surplus is projected due to anticipated retirements.	340,426	228,460	111,967
	HP Total					111,967
GEN	HR	AA	A surplus is projected due to two vacancies.	794,577	600,475	194,102
	HR Total					194,102
GEN	IT	AA	A surplus is projected due to hiring freeze.	13,308,842	12,735,404	573,438
GEN	IT	BH	A surplus is projected due to a one time grant being received.	27,000	105,000	78,000
GEN	IT	BI	A deficit is projected due to a hiring freeze and delay in starting the ERP project.	3,781,305	3,207,867	(573,438)
	IT Total					78,000
GEN	LE	AA	A surplus is projected due to 10 vacancies.	6,403,608	5,700,923	702,685
	LE Total					702,685
GEN	LR	AA	A surplus is projected due to a vacant position.	522,622	448,886	73,736
	LR Total					73,736
GEN	MA	AA	A surplus is projected due to two vacant full-time positions.	542,630	458,645	83,985
	MA Total					83,985
GEN	ME	AA	A surplus is projected due to anticipated attrition, vacancies, time of hiring and savings in costs associated with salary expenses.	5,355,779	5,041,756	314,023
GEN	ME	SA	A deficit is projected due to backcharges, included in budget which don't qualify for reimbursement.	2,668,907	1,995,000	(673,907)
	ME Total					(359,884)
GEN	MI	AA	Some of the savings have not been realized due to a delay in employees signing up for 4-day workweek. Labor Negotiation savings, attrition savings and labor concession savings are reflected in the salary line.	(12,800,000)	(5,900,000)	(6,900,000)
GEN	MI	AB	The projected surplus is due to a decrease in medical insurance.	24,307,978	22,923,455	1,384,523
GEN	MI	BG	The projected deficit is due to a decrease in the Medicare Part D reimbursement.	5,472,742	4,962,291	(510,451)
GEN	MI	GA	Local Government Assistance is reduced due to lower sales tax revenue.	62,393,799	56,882,026	5,511,773
GEN	MI	OO	A surplus is due to savings in contingency reserves.	32,533,614	29,616,731	2,916,883
GEN	MI	SA	A surplus is projected due to higher revenue received related to Indigent Defense Services.	2,610,973	2,670,293	59,320
	MI Total					2,462,048
GEN	PB	AA	A surplus is projected due to vacancies, time of hiring and savings in costs associated with salary expenses.	20,229,687	18,430,161	1,799,526
GEN	PB	SA	A deficit is projected due to current year reimbursements being lowered to 16 percent of qualifying expenses versus the 18 percent.	3,743,000	3,500,000	(243,000)
	PB Total					1,556,526
GEN	PK	AA	A surplus is due to 12 vacancies in full-time staff.	14,935,893	14,588,770	347,123
GEN	PK	BH	A revenue decrease is projected due to the closing of the Aquatic Center for approximately two months.	25,710,550	25,404,370	(306,180)
	PK Total					40,943
GEN	PL	AA	A surplus is projected due to net vacancies and lower termination and longevity payouts.	1,800,433	1,711,945	88,488
GEN	PL	BH	The slow economy is affecting advertising of bus shelters and land revenues/subdivision applications.	1,360,000	1,098,150	(261,850)
GEN	PL	MM	Lower projection due to lower CPI index than planned.	48,565,563	47,865,563	700,000
	PL Total					526,638
GEN	PW	AA	A surplus is projected due to 28 vacancies.	49,416,034	46,562,827	2,853,207
GEN	PW	AC	The anticipated changes in medical expenses by the NYS Workers Compensation Board have been delayed. Medical expenses is the primary reason for increased expenses.	1,139,080	1,639,841	(500,761)
GEN	PW	DD	A surplus is expected due to a decrease in gasoline prices.	7,896,489	7,096,489	800,000
GEN	PW	DE	A surplus is projected due to the utilization of capital funds for Traffic Computer Maintenance Contract.	8,660,894	8,225,894	435,000
GEN	PW	DF	A surplus is expected due to a decrease in fuel prices.	31,072,200	28,172,200	2,900,000
GEN	PW	FA	A deficit is projected due to reimbursement related to Traffic Computer Maintenance Contract transferred to be part of a capital project.	580,000	-	(580,000)
	PW Total					5,907,446
GEN	RV	BH	The deficit is due to a decrease in the contracted revenue.	870,000	620,000	(250,000)
GEN	RV	BS	The projected deficit is due to a decrease in handle.	1,990,000	-	(1,990,000)
GEN	RV	SA	The projected deficit is due to a partial year revenue from red light cameras and the failure of the State budget items for LJE ticket surcharge.	19,900,000	10,099,356	(9,800,644)
GEN	RV	TA	The projected deficit recognized current sales tax growth.	974,155,439	904,340,752	(69,814,687)
GEN	RV	TB	The projected deficit recognized current sales tax growth.	63,623,274	58,018,081	(5,605,193)
GEN	RV	TO	The projected deficit is due to a decrease in wagering subject to the 5% surcharge.	6,300,000	5,400,000	(900,000)
	RV Total					(88,360,524)
GEN	SA	AA	A deficit is anticipated due to less staff turnover than expected.	401,659	451,659	(50,000)
	SA Total					(50,000)



# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## EXPLANATION OF VARIANCES

Fund	Department	Object	Variance Explanation	2009 Adopted Budget	Projections	Variance
GEN	SC	AA	A surplus is anticipated due to four full-time and two part-time vacant positions.	2,770,569	2,535,058	235,511
GEN	SC	DE	A surplus is anticipated due to New York State budget reductions.	15,821,548	15,639,548	182,000
	SC Total					417,511
GEN	SS	AA	A surplus is anticipated due to 21 full-time and 25 part-time vacant positions, offset by additional overtime.	56,157,148	54,809,535	1,347,613
GEN	SS	DE	A surplus is anticipated due to New York State budget reductions.	14,932,632	12,932,632	2,000,000
GEN	SS	FA	A surplus is projected due to additional Federal Medical Assistance Percentages (FMAP) revenue, partially offset by less reimbursement due to lower expenses.	97,208,721	140,834,915	43,626,194
GEN	SS	SA	A surplus is projected due to additional State Aid from higher caseloads.	78,417,466	79,067,943	650,477
GEN	SS	SS	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.	53,800,000	58,800,000	(5,000,000)
GEN	SS	WW	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.	54,380,000	55,980,000	(1,600,000)
	SS Total					41,024,284
GEN	TR	BE	A deficit is projected due to a lower interest rate in 2009. An average interest rate now is at 1%.	16,000,000	12,300,000	(3,700,000)
GEN	TR	DD	A deficit is projected due to an expense in check production stock. A supplemental appropriation from Investment income will cover the shortfall.	180,050	240,050	(60,000)
	TR Total					(3,760,000)
GEN	TV	AA	A surplus is projected due to vacant positions and cost associated with salary expenses.	2,933,119	2,815,519	117,600
GEN	TV	BD	A deficit is projected due to year to date ticket volume and delayed start-up with new initiatives.	22,776,435	20,600,000	(2,176,435)
GEN	TV	DE	A surplus is projected due to delayed start-up with vendors.	1,626,400	1,426,400	200,000
	TV Total					(1,858,835)
GEN	VS	AA	A surplus is projected due to vacant part-time positions and anticipated retirement.	564,899	493,766	71,133
	VS Total					71,133
	GEN Total					(44,534,061)
SSW	SSW	AA	A surplus is projected due to 49 vacancies.	23,451,834	20,029,323	3,422,511
SSW	SSW	AB	The projected surplus is due to a decrease in medical insurance costs of \$1.1 million and a decrease in Social Security of \$211,000.	10,707,199	9,417,020	1,290,179
SSW	SSW	AA	A change in debt service led to lower utilization of fund balance.	59,495,437	56,281,802	(3,213,635)
	SSW Total					1,499,055
	Grand Total					(38,435,156)

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT					
ATAK-TERMINAL LEAVE					
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
<b>FCF</b>					
	FC-FIRE COMMISSION	170,526	131,938	283,404	(112,878)
<b>FCF Total</b>		<b>170,526</b>	<b>131,938</b>	<b>283,404</b>	<b>(112,878)</b>
<b>GEN</b>					
	AC-DEPARTMENT OF INVESTIGATIONS	11,000	6,570	6,570	4,430
	AR-ASSESSMENT REVIEW COMMISSION	37,540	47,430	82,153	(44,613)
	AS-ASSESSMENT DEPARTMENT	53,828	66,151	66,150	(12,322)
	AT-COUNTY ATTORNEY	191,427	133,433	153,433	37,994
	BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS	135,382	141,105	141,105	(5,723)
	BU-OFFICE OF MANAGEMENT AND BUDGET	73,044	69,086	73,044	-
	CA-OFFICE OF CONSUMER AFFAIRS	35,778	65,698	35,778	-
	CC-NC SHERIFF/CORRECTIONAL CENTER	1,050,344	1,358,693	1,383,693	(333,349)
	CE-COUNTY EXECUTIVE	250,000	175,244	250,000	-
	CF-OFFICE OF CONSTITUENT AFFAIRS	51,001	50,814	50,814	187
	CL-COUNTY CLERK	123,214	68,242	123,214	-
	CO-COUNTY COMPTROLLER	192,570	196,026	196,026	(3,456)
	CS-CIVIL SERVICE	250,318	243,682	250,318	-
	DA-DISTRICT ATTORNEY	991,810	986,022	991,810	-
	EL-BOARD OF ELECTIONS	97,750	163,176	97,750	-
	EM-EMERGENCY MANAGEMENT	26,760	26,868	26,760	-
	HE-HEALTH DEPARTMENT	597,506	468,033	468,033	129,473
	HI-CE - HOUSING & INTERGOVERNMENTAL AFFAIRS	17,000	18,360	18,360	(1,360)
	IT-INFORMATION TECHNOLOGY	127,597	108,718	127,597	-
	LE-COUNTY LEGISLATURE	87,700	49,763	87,700	-
	LR-OFFICE OF LABOR RELATIONS	15,805	2,069	2,069	13,736
	MA-OFFICE OF MINORITY AFFAIRS	-	2,350	2,350	(2,350)
	ME-MEDICAL EXAMINER	138,652	151,621	151,621	(12,969)
	MI-MISCELLANEOUS	2,100,000	-	2,100,000	-
	PA-PUBLIC ADMINISTRATOR	13,186	13,237	13,237	(51)
	PB-PROBATION	1,147,866	1,000,199	1,000,199	147,667
	PE-DEPARTMENT OF HUMAN RESOURCES	3,500	3,227	3,287	213
	PK-PARKS, RECREATION AND MUSEUMS	283,000	483,633	502,632	(219,632)
	PL-PLANNING	43,150	20,604	20,603	22,547
	PR-PURCHASING DEPARTMENT	8,550	8,303	8,550	-
	PW-PUBLIC WORKS DEPARTMENT	1,047,229	860,734	1,047,229	-
	RE-OFFICE OF REAL ESTATE SERVICES	25,874	21,514	25,874	-
	RM-RECORDS MANAGEMENT (GEN FUND)	5,000	-	5,000	-
	SC-SENIOR CITIZENS AFFAIRS	59,074	92,975	92,975	(33,901)
	SS-SOCIAL SERVICES	447,437	602,920	602,920	(155,483)
	TR-COUNTY TREASURER	47,245	43,079	43,078	4,167
	VS-VETERANS SERVICES AGENCY	10,348	10,938	10,938	(590)
	YB-NASSAU COUNTY YOUTH BOARD	13,770	21,279	21,300	(7,530)
	EXPECTED ADDITIONAL GENERAL FUND	-	-	11,806,286	(11,806,286)
<b>GEN Total</b>		<b>9,811,255</b>	<b>7,781,796</b>	<b>22,090,456</b>	<b>(12,279,201)</b>
<b>PDD</b>					
	PD-POLICE DEPARTMENT	11,000,000	1,480,312	23,628,063	(12,628,063)
<b>PDD Total</b>		<b>11,000,000</b>	<b>1,480,312</b>	<b>23,628,063</b>	<b>(12,628,063)</b>
<b>PDH</b>					
	PD-POLICE DEPARTMENT	13,500,000	2,560,579	28,998,078	(15,498,078)
<b>PDH Total</b>		<b>13,500,000</b>	<b>2,560,579</b>	<b>28,998,078</b>	<b>(15,498,078)</b>
<b>Grand Total</b>		<b>34,481,781</b>	<b>11,954,625</b>	<b>75,000,001</b>	<b>(40,518,220)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT	AAZY8-OVERTIME				
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
FCF	FC-FIRE COMMISSION	1,210,000	237,004	1,716,000	(506,000)
<b>FCF Total</b>		<b>1,210,000</b>	<b>237,004</b>	<b>1,716,000</b>	<b>(506,000)</b>
<b>GEN</b>					
	AR-ASSESSMENT REVIEW COMMISSION	210,000	23,300	210,000	-
	AS-ASSESSMENT DEPARTMENT	69,625	18,886	69,625	-
	BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS	7,000	-	7,000	-
	CA-OFFICE OF CONSUMER AFFAIRS	130,000	4,509	130,000	-
	CC-NC SHERIFF/CORRECTIONAL CENTER	16,560,000	4,680,199	16,560,000	-
	CF-OFFICE OF CONSTITUENT AFFAIRS	45,000	-	45,000	-
	CL-COUNTY CLERK	125,000	1,200	125,000	-
	CO-COUNTY COMPTROLLER	15,000	715	15,000	-
	CS-CIVIL SERVICE	24,087	-	24,087	-
	DA-DISTRICT ATTORNEY	300,000	85,268	300,000	-
	EL-BOARD OF ELECTIONS	40,000	-	40,000	-
	HE-HEALTH DEPARTMENT	217,000	25,790	217,000	-
	IT-INFORMATION TECHNOLOGY	108,712	4,006	108,712	-
	ME-MEDICAL EXAMINER	39,000	2,044	39,000	-
	PA-PUBLIC ADMINISTRATOR	9,013	403	4,513	4,500
	PB-PROBATION	225,000	18,400	225,000	-
	PK-PARKS, RECREATION AND MUSEUMS	246,750	3,864	266,863	(20,113)
	PL-PLANNING	15,015	-	15,015	-
	PR-PURCHASING DEPARTMENT	2,000	-	2,000	-
	PW-PUBLIC WORKS DEPARTMENT	1,266,084	527,617	1,266,084	-
	RE-OFFICE OF REAL ESTATE SERVICES	34,272	2,102	34,272	-
	RM-RECORDS MANAGEMENT (GEN FUND)	5,000	802	5,000	-
	SC-SENIOR CITIZENS AFFAIRS	1,000	-	1,000	-
	SS-SOCIAL SERVICES	1,557,425	104,146	1,857,425	(300,000)
	TR-COUNTY TREASURER	20,000	-	20,000	-
	TV-TRAFFIC & PARKING VIOLATIONS AGENCY	180,000	18,912	180,000	-
	YB-NASSAU COUNTY YOUTH BOARD	3,260	-	3,260	-
<b>GEN Total</b>		<b>21,455,243</b>	<b>5,522,164</b>	<b>21,770,856</b>	<b>(315,613)</b>
<b>PDD</b>					
	PD-POLICE DEPARTMENT	15,232,384	1,854,203	15,232,384	-
<b>PDD Total</b>		<b>15,232,384</b>	<b>1,854,203</b>	<b>15,232,384</b>	<b>-</b>
<b>PDH</b>					
	PD-POLICE DEPARTMENT	16,730,532	2,525,560	16,730,532	-
<b>PDH Total</b>		<b>16,730,532</b>	<b>2,525,560</b>	<b>16,730,532</b>	<b>-</b>
<b>Grand Total</b>		<b>54,628,159</b>	<b>10,138,930</b>	<b>55,449,772</b>	<b>(821,613)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT		AB08F-NYS POLICE RETIREMENT			
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
<b>PDD</b>					
	FB-FRINGE BENEFIT	31,536,221	31,602,946	31,602,946	(66,725)
<b>PDD Total</b>		<b>31,536,221</b>	<b>31,602,946</b>	<b>31,602,946</b>	<b>(66,725)</b>
<b>PDH</b>					
	FB-FRINGE BENEFIT	23,811,001	23,744,276	23,744,276	66,725
<b>PDH Total</b>		<b>23,811,001</b>	<b>23,744,276</b>	<b>23,744,276</b>	<b>66,725</b>
<b>Grand Total</b>		<b>55,347,222</b>	<b>55,347,222</b>	<b>55,347,222</b>	<b>-</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
SUBJECT	AB11F-STATE RET SYSTEMS				
<b>FUND</b>					
<b>FCF</b>					
	FB-FRINGE BENEFIT	818,424	819,303	819,303	(879)
<b>FCF Total</b>		<b>818,424</b>	<b>819,303</b>	<b>819,303</b>	<b>(879)</b>
<b>GEN</b>					
	FB-FRINGE BENEFIT	34,250,976	34,402,374	34,402,374	(151,398)
<b>GEN Total</b>		<b>34,250,976</b>	<b>34,402,374</b>	<b>34,402,374</b>	<b>(151,398)</b>
<b>PDD</b>					
	FB-FRINGE BENEFIT	1,210,132	1,213,164	1,213,164	(3,032)
<b>PDD Total</b>		<b>1,210,132</b>	<b>1,213,164</b>	<b>1,213,164</b>	<b>(3,032)</b>
<b>PDH</b>					
	FB-FRINGE BENEFIT	4,422,645	4,441,279	4,441,279	(18,634)
<b>PDH Total</b>		<b>4,422,645</b>	<b>4,441,279</b>	<b>4,441,279</b>	<b>(18,634)</b>
<b>Grand Total</b>		<b>40,702,177</b>	<b>40,876,120</b>	<b>40,876,120</b>	<b>(173,943)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT	AB14F-HEALTH INSURANCE				
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
<b>FCF</b>					
	FB-FRINGE BENEFIT	1,525,632	345,883	1,416,132	109,500
<b>FCF Total</b>		<b>1,525,632</b>	<b>345,883</b>	<b>1,416,132</b>	<b>109,500</b>
<b>GEN</b>					
	CT-COURTS	173,056	39,923	159,956	13,100
	FB-FRINGE BENEFIT	71,914,672	15,822,473	63,904,792	8,009,880
	MI-MISCELLANEOUS	-	359	359	(359)
<b>GEN Total</b>		<b>72,087,728</b>	<b>15,862,756</b>	<b>64,065,107</b>	<b>8,022,621</b>
<b>PDD</b>					
	FB-FRINGE BENEFIT	31,084,028	7,260,553	28,850,275	2,233,753
<b>PDD Total</b>		<b>31,084,028</b>	<b>7,260,553</b>	<b>28,850,275</b>	<b>2,233,753</b>
<b>PDH</b>					
	FB-FRINGE BENEFIT	22,240,211	5,208,639	20,404,671	1,835,540
<b>PDH Total</b>		<b>22,240,211</b>	<b>5,208,639</b>	<b>20,404,671</b>	<b>1,835,540</b>
<b>Grand Total</b>		<b>126,937,599</b>	<b>28,677,831</b>	<b>114,736,185</b>	<b>12,201,414</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT		AB75F-HEALTH INSURANCE FOR RETIREES			
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
<b>FCF</b>					
	FB-FRINGE BENEFIT	426,227	108,467	433,871	(7,644)
<b>FCF Total</b>		<b>426,227</b>	<b>108,467</b>	<b>433,871</b>	<b>(7,644)</b>
<b>GEN</b>					
	CT-COURTS	1,579,383	365,551	1,448,242	131,141
	FB-FRINGE BENEFIT	39,123,366	9,221,870	36,562,025	2,561,341
	MI-MISCELLANEOUS	18,608,685	2,751,388	17,437,702	1,170,983
<b>GEN Total</b>		<b>59,311,434</b>	<b>12,338,810</b>	<b>55,447,969</b>	<b>3,863,465</b>
<b>PDD</b>					
	FB-FRINGE BENEFIT	21,276,956	5,021,940	20,051,121	1,225,835
<b>PDD Total</b>		<b>21,276,956</b>	<b>5,021,940</b>	<b>20,051,121</b>	<b>1,225,835</b>
<b>PDH</b>					
	FB-FRINGE BENEFIT	28,870,712	6,754,895	27,000,224	1,870,488
<b>PDH Total</b>		<b>28,870,712</b>	<b>6,754,895</b>	<b>27,000,224</b>	<b>1,870,488</b>
<b>Grand Total</b>		<b>109,885,329</b>	<b>24,224,112</b>	<b>102,933,185</b>	<b>6,952,144</b>

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**FISCAL 2009 FIRST QUARTER FINANCIAL REPORT**

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**SMART GOVERNMENT  
INITIATIVES**



# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



The Fiscal 2009 Budget and Multi-Year Plan are founded on the assumption that the County implements and monitors numerous Smart Government Initiatives. The First Quarter Report provides an update on the status of these initiatives, sorted by vertical. A total of three initiatives are expected to yield \$10.3 million in savings this year.

## MANAGEMENT, BUDGET & FINANCE

The Automated Time and Leave project is still in the implementation stage; the savings will be realized from a combination of staff redeployment and personnel consolidations. It is also expected to greatly reduce payroll errors and will support planning, tracking and analyzing time and attendance data thereby allowing the County to collect, analyze and distribute critical labor data resulting in improved use of labor resources at a reduced cost.

Risk Management plans to mitigate losses to the County by effectively and efficiently managing its Workers' Compensation cases, increasing subrogation recoveries on losses and creating risk management policy and procedures. In doing so, the County's *Total Cost of Risk* will be reduced.

### 2009 Smart Government Initiatives

Vertical	Department	Initiative	FY09	FY10	FY11	FY12
Management, Budget & Finance	Information Technology	Automated Time & Leave	\$1,900,000	\$2,400,000	\$2,400,000	\$2,400,000
	Miscellaneous	Risk Management	\$7,725,000	\$8,400,000	\$8,450,000	\$8,450,000
	OMB	Grants Funds Reimbursement	\$717,165	\$717,165	\$717,165	\$717,165
<b>Total</b>			<b>\$10,342,165</b>	<b>\$11,517,165</b>	<b>\$11,567,165</b>	<b>\$11,567,165</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## MANAGEMENT, BUDGET & FINANCE

### 2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of March 31, 2009

(Values reflect total savings in each year)

**Initiative:** Automated Time and Leave System  
**Source:** May 2003 MYP Update  
**Owner:** Robert Checca  
**Department:** Information Technology  
**Vertical:** Management, Budget and Finance

Projection	FY09	FY10	FY11	FY12
<b>Original</b>	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000
<b>Revised</b>	\$1,900,000	\$2,400,000	\$2,400,000	\$2,400,000

#### Description:

The County implemented the first phase roll out of the automated time and leave system in 4th Quarter, 2008 . This system is particularly important given that there are more than 240 employees in the County who devote at least part of their workday to time and leave-related functions. The system is expected to greatly reduce payroll errors and will support planning, tracking and analyzing time and attendance data thereby allow the County to collect, analyze and distribute critical labor data resulting in improved use of labor resources at a reduced cost.

#### Implementation:

The County will phase in such a project over several years. Once the system is fully implemented various roles and responsibilities and scope of work for individuals will be evaluated. It is expected that consolidation of functions will immediately follow.

Milestone	Original Date	Revised Date	Date Achieved
Planning	08/31/03	06/04/05	11/15/05
Discovery	07/05/06	05/12/06	08/30/06
Design and Approval	12/25/05	05/31/07	05/31/07
Initial Implementation	06/30/06	12/12/08	12/5/2008

#### Fiscal Impact Methodology

Consultants with relevant topical experience feel that the establishment of an automated time and leave system in Nassau would save \$1.7 to \$2.4 million annually. The majority of this amount is based on reducing payroll error rates and the remaining savings derives from various efficiencies, including: reduced payroll staffing dedicated to the current manual process, reduced payroll processing time (reduction is administrative staffing support), reduced unauthorized leave time, improved labor reporting, reduced payroll inflation (reduced hours paid due to the inaccuracy of an honor system), elimination of timesheets, reducing production, storage and retrieval costs.

#### 2009 Budget Savings:

FY09	Q1	Q2	Q3	Q4	Total
<b>Original Projection</b>	\$1,700,000	\$0	\$0	\$0	\$1,700,000
<b>Revised Projection</b>	\$200,000	\$400,000	\$600,000	\$700,000	\$1,900,000
<b>Actual Savings</b>	\$200,000	\$0	\$0	\$0	\$200,000

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## MANAGEMENT, BUDGET & FINANCE

### 2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of March 31, 2009

(Values reflect total savings in each years)

**Initiative:** Risk Management  
**Source:** 2008-2011 Multi Year Plan  
**Owner:** John Brooks  
**Department:** Office of Management & Budget  
**Vertical:** Management Budget and Finance

Projection	FY09	FY10	FY11	FY12
<b>Original</b>	\$522,800	\$522,800	\$522,800	
<b>Revised</b>	\$7,725,000	\$8,400,000	\$8,450,000	\$8,450,000

#### Description:

The County established a risk management unit committed to providing the highest quality of customer service in managing the County's risks and exposures. The County has a statutory responsibility to provide workers' compensation benefits, including medical treatment and loss of wages due to related disability to employees who sustain occupational injuries and illnesses. Risk Management is charged with effectively fulfilling this responsibility. Risk Management manages countywide commercial insurance and self-insurance programs. Nassau County provides a wide range of services to its employees and citizens, which in turn create potential risks and exposures to the County. Some of these risks include injuries involving County employees or damage to County property, injuries to citizens or damage to citizen property, automobile accidents, incidents arising from police activity, the actions of public officials, and the operation and maintenance of sewage and storm management systems. Risk Management staff members work effectively and efficiently to mitigate losses and manage financial liabilities so as to reduce the County's *Total Cost of Risk*.

#### Implementation:

The procurement of an RMIS system is progressing. The contract is being negotiated by legal counsel. RMIS will give Risk Management the tool to manage Workers' Compensation cases more effectively. A new subrogation recovery program is being launched to recover the costs of damages to County property. Risk Management, the County Attorney and the TPA is proceeding with the negotiations of additional Lump Sum Settlements to offset the lack of the Loss Portfolio Transfer. Risk Management and the County Attorney working with other departments has revised the subrogation process to increase recoveries on losses. As part of the development of the Risk Management Policy and Procedures Manual, a total of ten major park inspections will be completed by the end of the second quarter.

Milestone	Original Date	Revised Date	Date Achieved
Subrogation Contract	Dec-07	Jun-08	May-08
Form Safety Committee	Dec-07	May-09	
Create Risk Management website	Apr-08	Apr-08	Mar-08
Workers' Comp Procedure Manual	Dec-08	Jun-08	Jun-08
Engage in Insurance Program with Nassau Community College	Dec-07	TBD	This program will not take place
Create Parks Risk Mgmt Policy & Procedures Manual	Dec-07	TBD	Risk Mgt is performing park inspections as first step
Loss Allocation Program	Mar-08	May-08	Pending RMIS going live.

#### Fiscal Impact Methodology

The savings are a combination of subrogation recoveries and loss cost avoidance. The County has revised the procedures to improve recoveries on loss for workers compensation, motor vehicle accidents and other property loss. As part of the management of the workers' compensation program the County has introduced programs to avoid loss costs. The lost cost savings are tracked by categories including medical bill reviews, lump sum settlements, medical treatment savings, stipulation agreements, third party credits, drug programs savings and legal decisions. The projected savings are included in the annual budgets.

#### 2009 Budget Savings:

FY09	Q1	Q2	Q3	Q4	Total
Subrogation	\$550,000	\$550,000	\$575,000	\$550,000	\$2,225,000
Loss Cost Avoidance	\$1,375,000	\$1,375,000	\$1,375,000	\$1,375,000	\$5,500,000
<b>Total Savings</b>	<b>\$1,925,000</b>	<b>\$1,925,000</b>	<b>\$1,950,000</b>	<b>\$1,925,000</b>	<b>\$7,725,000</b>
Act. Subrogation	\$389,916				
Act Loss Cost Avoid	\$2,095,231				
<b>Actual Savings</b>	<b>\$2,485,147</b>				<b>\$2,485,147</b>

#### Key Performance Indicators:

Claims volume reduction workers' comp

FY09	Q1	Q2	Q3	Q4	Total
Original Projection	289	256	269	245	1,059
Revised Projection	271	241	255	230	997
Actual *	244				244

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## MANAGEMENT, BUDGET & FINANCE

### 2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of March 31, 2009

(Values reflect total savings in each year)

**Initiative:** Grant Funds Reimbursement  
**Source:** 2006-09 MYP  
**Owner:** Martha Wong  
**Department:** OMB  
**Vertical:** Management, Budget & Finance

Projection	FY09	FY10	FY11	FY12
<b>Original</b>	\$500,000	\$500,000	\$500,000	\$500,000
<b>Revised</b>	\$717,165	\$717,165	\$717,165	\$717,165

#### Description:

This initiative captures the value of unreimbursed indirect, direct and fringe costs, as the County has not maximized reimbursable costs in the past. Nassau County is improving the management of its grant fund by providing more transparency to the process. Implementation of Grants Reform has begun by improving the processing of new grants and renewals; monitoring the budget submittals for all supplemental appropriations with respect to indirect costs that are reimbursable by certain grants and improving the administrative data for each grant. Departments continue to reconcile grants for past years, which improves its monitoring for fiscal and performance compliance and the efficiency with which grants are processed.

#### Implementation:

The Grants Management unit of OMB in conjunction with Comptrollers is working to develop consistent policies and procedures for all grant related processes, including training on improved tracking and financial reporting. Beginning in 200, OMB developed and published a Grants Plan for all grants. This useful guide is frequently used in conjunction with the processing of supplemental appropriations to ensure budgeting of indirect and fringe costs. An on-going task is the reconciliation of back years for all grants.

Milestone	Original Date	Revised Date	Date Achieved
Develop Grants Plan for 2007	Sep-06	Oct-06	Oct-06
Develop a Grants Policy & Procedures Manual	Oct-07	Apr-07	Apr-07
Recognize 2007 revenue	Jan-08	Jan-08	Jan-08

#### Fiscal Impact Methodology

The value of all grant appropriations is approximately \$100 million. The Adopted FY 2009 Budget assumes approximately \$1,300,000 of interfund revenue from indirect cost reimbursement, the same as the Adopted FY 2008 Budget. This amount comes from the inventory of grant budgets submitted for the 2009 Grants Plan. In order to record interfund revenue, actual activity needs to be recorded. This area continues to be improved, with the largest reimbursement recorded in the last half of the year.

#### 2009 Budget Savings

FY09	Q1	Q2	Q3	Q4	Total
<b>Original Projection</b>	\$7,294	\$35,931	\$287,121	\$386,819	\$717,165
<b>Revised Projection</b>	\$9,113	\$35,931	\$287,121	\$385,000	\$717,165
<b>Actual Savings</b>	\$9,113				\$9,113

# **ECONOMIC ACTIVITY REPORT**





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## FISCAL 2009 FIRST QUARTER FINANCIAL REPORT

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The economy of the United States (U.S.) which entered into the current recession in December 2007 is still generally seen as posting negative growth through the second quarter of 2009 and the third quarter before a rise for economic activity starts towards the end of the year. Even with the pickup for the economy it will likely be a more tepid recovery as several factors will continue to weigh on the pace of gains.

### *National Economy*

- For the U.S., the economy will likely not see the gains prior to the recession due to slower gains for spending by consumers and other factors. The more modest rise for spending by consumers most likely will be the result of high unemployment which may exceed 10 percent during the year. This may be slow to fall even with gain for the economy with many employers generally unwilling to bring in new employees until they are confident that the gains for the economy will last. Also, with prices for housing having fallen sharply from the peaks of a few years ago and the availability for credit still somewhat limited, consumer spending will be restrained. Spending will most likely be restrained by the diminished values for personal savings particularly for IRAs that saw values plummet during the past several months. While equity price posted modest gains earlier during the year, prices are still well off the peaks of 2007.
- Spending for investments will most likely be restrained mainly in the housing area. Although new starts for housing at the peak of just a few years approached two million units, those which are currently below a pace of 500,000 units may not approach one million units for a considerable time. This is due to steep falloff and the excess of homes currently on the market. The pace of spending by businesses which did not see the steep decreases posted for the residential sector will likely bounce back with the recovery.
- Outlays by the federal government will also be restricted as large deficits will persist and with that official that make decisions will need to make difficult choices. State and local governments will also see spending tempered due to restricted revenue streams.
- The foreign trade may provide an area for gains with the demand for exports rising with foreign economies generally emerging from their downturns somewhat later than that for the U.S.
- Employment gains for the U.S. will likely be restricted due to the recent downturns in the construction as well as manufacturing areas. Financial sector employment may see slower gains with less new entrants. Retail trade employment gains may also be more modest with consumer spending also held in check. The government sector will most likely see slower gains with the federal government impacted by the budget deficit and the state and local areas struggling to balance their budgets each year. This continuing slowdown for the labor market will cause unemployment to rise beyond the 10 percent level even with modest gains for the economy seen at the end of the year.
- The slower pace for the economy will imply a more modest pace for aggregate demand that would be generally anticipated to hold price gains under control. However, some of that may be offset by a rise in the general price level due to all the money that the Federal Reserve has pushed into the economy since the recession started in an effort to offset the spending decrease particularly by consumers.

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## FISCAL 2009 FIRST QUARTER FINANCIAL REPORT

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### *Regional Economy*

- For Nassau County and the region, the impact of the national recession is weighing on the local economy. Payroll employment for the region has decreased for six straight months and decreases during the coming months are likely. While the economy for the region may be less impacted than the national economy it will still impact the region.
- The major reason for the more modest falloff is the fact that employment is less cyclical versus the U.S. with the greater mix of service sector employment and less for the construction and the manufacturing areas. Employment for the region has been impacted because of the closeness to the financial sector, the associated information, professional and business service areas. Unemployment for the region is below that of the U.S. and is anticipated to stay that way during the recession.
- With the sharp downturn for the financial sector, Wall Street bonuses fell sharply when paid earlier during the year. They may rise with a growth in stock prices but the gains seen during previous years may be tempered due to increased government regulation and oversight.
- This will keep a lid on consumer spending as will the downturn for the region's housing sector. Following a rise generally through 2006, both existing home sales and the median price for the homes has decreased at a sharp pace. This has limited consumer spending particularly for goods associated with home purchases.
- The downturn for the region's labor market will most likely restrict demand for goods and services and that should keep a lid on prices during the general economic slowdown.
- The overall impact of the general slowing of activity and the lid on any price gains due to restricted consumer spending will adversely impact sales tax revenues for the County. Collections fell modestly during 2008 and revenues are anticipated to decrease this year. That will impact future revenues greatly as gains in the future may be more modest and the base revenues that future gains will be based on will be lower than those holding revenues in check beyond when the recession ends and the County moves to a longer term growth trend rate.

### **SUMMARY OF COUNTY SALES TAX REVENUE**

The sales revenues for Nassau County have fallen sharply during the year, namely for every check for one payment and for the year thus far total revenues are off by 10.4 percent versus a year ago. The most recent payment represent activity during February to a great degree was off a sharp 25.9 percent or \$7.6 million versus a year ago. For the year, payments are off by \$21.2 million.

The economy for the U.S. posted its second consecutive sharp decrease exceeding six percent during the first quarter and has decreased for three consecutive quarters. Versus a year ago the real GDP is off by 2.6 percent. Payroll employment for the U.S. fell by 663,000 during March and has the decrease has exceeded two million jobs for the year. The unemployment rate for the nation rose to 8.5 percent during March. Housing activity which rose modestly during February decreased by 10.8 percent during March and is down by 48.4 percent versus a year ago.

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



For the region the payroll employment level continued to decline posting a 27,900 decrease during March a sharper falloff versus the previous months. Also while unemployment for the region fell to 7.3 percent during March versus the February level of 7.5 percent, largely due to seasonal hiring, a year ago the rate was a low 4.5 percent. However, the housing area may be moderating. During March, sales for existing homes fell a sharp 16.6 percent but a slower falloff versus 21.6 percent and 27.9 percent during the previous two months. Also the median price for the homes sold rose modestly to \$410,000 during March versus \$405,000 during February. However, during March a year ago, the median price was \$460,000.

For the coming months, the economy for the U.S. is still expected to decrease but at a lower pace. That may temper decreases for payroll employment and give consumer spending a boost. Also, the continuing Federal Reserve activities that are designed to ensure liquidity and stabilize the financial institutions to allow for easing credit may be felt as borrowing begins to rise. During the summer the impact of the fiscal stimulus program that was passed earlier during the year will be felt to a great degree which may boost the economy and allow for additional spending.

For the region, the projected moderating decreases should slow the downturn for payroll employment and temper the rise for the region's unemployment rate. Also with the federal stimulus dollars flowing to the area, payroll employment may rise. Moreover with the recent rise for the median housing price that area may be less of a drag on the economy of the region. These factors combined may allow for a rise for spending and moderate the decrease for sales tax revenues.

While sales taxes may continue to post year-over-year decreases for the coming months, the pace for the decrease may moderate with the U.S. economy falling at a slower pace and aided by the fiscal and monetary programs. Those may allow for a rise for consumer spending and hopefully a boost for sales tax revenues.

## Detailed Overview of County Sales Tax Revenue

At present, Nassau County has received approximately \$183.7 million in sales tax revenue.

Table 1 presents scenarios for year-end revenue for Fiscal Year 2009. The lower limit is estimated at approximately \$942.9 million with an upper limit of approximately \$1,003,100,000. Realistically, year-end revenue should amount to approximately \$942.9 million.

<b>Table 1 Budgeted and Projected Year-end Gross Sales Tax Revenue for FY 09</b>				
<b>(\$ Millions)</b>				
<b>Budgeted Gross Sales Tax Revenue</b>	<b>FY 08 Actual Gross Revenue</b>	<b>Growth Scenarios From FY 08</b>	<b>Year-end Forecast For FY 09</b>	<b>Variance From Budget</b>
\$1,037.8	\$1,003.1	3.46%	≈\$1,037.8	≈\$0
\$1,037.8	\$1,003.1	0%	≈\$1,003.1	≈\$-34.7
\$1,037.8	\$1,003.1	-2%	≈\$983.0	≈\$-54.8
\$1,037.8	\$1,003.1	-4%	≈\$963.0	≈\$-74.8
\$1,037.8	\$1,003.1	-6%	≈\$942.9	≈\$-94.9

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



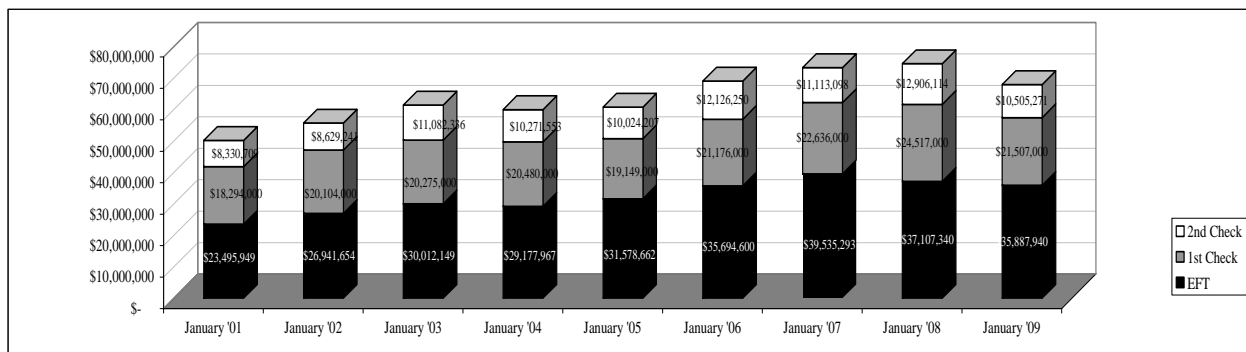
**Table 2: Gross Sales Tax Revenue Received to Date (EFT and non-EFT distributions received by the County as of April 13, 2009)**

Table 2. Comparative Analysis of Year-to-Date Gross Sales Tax Revenue for Nassau County, 2008 - 2009

DATE	2008	2008 YTD Running Total	2009	2009 YTD Running Total	2009 YTD Change Per Check	2009 YTD % Change Per Check	2009 YTD Increase (Decrease)	2009 YTD % Increase (Decrease)
2/5 EFT	37,107,340	37,107,340	35,887,940	35,887,940	(1,219,400)	-3.3%	(1,219,400)	-3.3%
3/5 EFT	34,744,944	71,852,284	32,477,248	68,365,187	(2,267,697)	-6.5%	(3,487,097)	-4.9%
3/5	24,517,000	96,369,284	21,507,000	89,872,187	(3,010,000)	-12.3%	(6,497,097)	-6.7%
3/12	12,906,114	109,275,398	10,505,271	100,377,458	(2,400,843)	-18.6%	(8,897,940)	-8.1%
4/4 EFT	37,137,417	146,412,815	32,079,582	132,457,040	(5,057,835)	-13.6%	(13,955,775)	-9.5%
4/4	29,321,000	175,733,815	29,614,000	162,071,040	293,000	1.0%	(13,662,775)	-7.8%
4/11	29,147,105	204,880,920	21,588,859	183,659,899	(7,558,247)	-25.9%	(21,221,022)	-10.4%

**Table 3: Monthly Gross Sales Tax Revenue for January 2009**

Table 3. Actual Gross Sales Tax Revenue for January 2009



Sales Tax Revenue	January '00	January '01	January '02	January '03	January '04	January '05	January '06	January '07	January '08	January '09	% Change Year-to-Date
EFT	\$ 22,945,862	\$ 23,495,949	\$ 26,941,654	\$ 30,012,149	\$ 29,177,967	\$ 31,578,662	\$ 35,694,600	\$ 39,535,293	\$ 37,107,340	\$ 35,887,940	-3%
1st Check	\$ 18,163,000	\$ 18,294,000	\$ 20,104,000	\$ 20,275,000	\$ 20,480,000	\$ 19,149,000	\$ 21,176,000	\$ 22,636,000	\$ 24,517,000	\$ 21,507,000	-14%
2nd Check	\$ 7,879,081	\$ 8,330,709	\$ 8,629,241	\$ 11,082,336	\$ 10,271,553	\$ 10,024,207	\$ 12,126,250	\$ 11,113,098	\$ 12,906,114	\$ 10,505,271	-23%
<b>Total Sales Tax Revenue</b>	<b>\$ 48,987,943</b>	<b>\$ 50,120,658</b>	<b>\$ 55,674,895</b>	<b>\$ 61,369,485</b>	<b>\$ 59,929,520</b>	<b>\$ 60,751,869</b>	<b>\$ 68,996,850</b>	<b>\$ 73,284,391</b>	<b>\$ 74,530,454</b>	<b>\$ 67,900,210</b>	<b>-9.8%</b>

Year-to-date Variance	January '00	January '01	January '02	January '03	January '04	January '05	January '06	January '07	January '08	January '09
EFT	-	550,087	3,445,705	3,070,495	(834,182)	2,400,695	4,115,938	3,840,693	(2,427,953)	(1,219,400)
1st Check	-	1,810,000	1,810,000	171,000	205,000	(1,331,000)	2,027,000	1,460,000	1,881,000	(3,010,000)
2nd Check	-	298,532	298,532	2,453,095	(810,783)	(247,347)	2,102,043	(1,013,152)	1,793,016	(2,400,843)
<b>Total Revenue Variance</b>	<b>-</b>	<b>2,658,619</b>	<b>5,554,237</b>	<b>5,694,590</b>	<b>(1,439,965)</b>	<b>822,348</b>	<b>8,244,981</b>	<b>4,287,541</b>	<b>1,246,063</b>	<b>(6,630,244)</b>

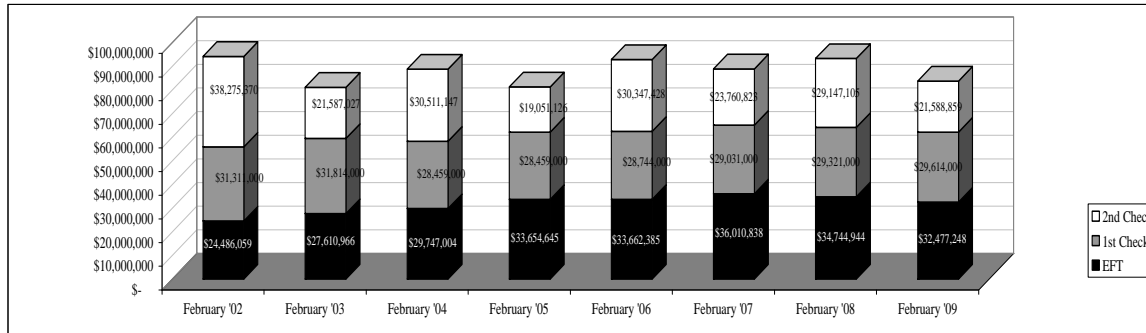
When January 2009 is compared to January 2008, Table 3 shows an overall decrease of approximately \$6.6 million. This resulted from the EFT (Electronic Funds Transfer) check being approximately \$1.2 million less than last year, while the two non-EFT came in with approximately \$5.4 million decrease from the prior year.

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**Table 4: Actual Gross Sales Tax Revenue for February 2009**

Table 4. Actual Gross Sales Tax Revenue for February 2009



Sales Tax Revenue	February '00	February '01	February '02	February '03	February '04	February '05	February '06	February '07	February '08	February '09	Year-to-Date % Change
EFT	\$ 23,020,015	\$ 23,131,763	\$ 24,486,059	\$ 27,610,966	\$ 29,747,004	\$ 33,654,645	\$ 33,662,385	\$ 36,010,838	\$ 34,744,944	\$ 32,477,248	-7%
1st Check	\$ 27,454,000	\$ 31,311,000	\$ 31,311,000	\$ 31,814,000	\$ 28,459,000	\$ 28,459,000	\$ 28,744,000	\$ 29,031,000	\$ 29,321,000	\$ 29,614,000	1%
2nd Check	\$ 19,286,699	\$ 41,422,287	\$ 38,275,370	\$ 21,587,027	\$ 30,511,147	\$ 19,051,126	\$ 30,347,428	\$ 23,760,823	\$ 29,147,105	\$ 21,588,859	-35%
<b>Total Sales Tax Revenue</b>	<b>\$ 69,760,714</b>	<b>\$ 95,865,050</b>	<b>\$ 94,072,429</b>	<b>\$ 81,011,993</b>	<b>\$ 88,717,151</b>	<b>\$ 81,164,771</b>	<b>\$ 92,753,813</b>	<b>\$ 88,802,661</b>	<b>\$ 93,213,050</b>	<b>\$ 83,680,106</b>	<b>-11.4%</b>

Year-to-date Variance	February '00	February '01	February '02	February '03	February '04	February '05	February '06	February '07	February '08	February '09
EFT	-	111,748	1,354,296	3,124,907	2,136,038	3,907,641	7,740	2,348,453	(1,265,894)	(2,267,697)
1st Check	-	3,857,000	0	503,000	(3,355,000)	(0)	285,000	287,000	290,000	293,000
2nd Check	-	22,135,588	(3,146,917)	(16,688,343)	8,924,120	(11,460,021)	11,296,302	(6,586,605)	5,386,283	(7,558,247)
<b>Total Revenue Variance</b>	<b>-</b>	<b>26,104,336</b>	<b>(1,792,621)</b>	<b>(13,060,436)</b>	<b>7,705,158</b>	<b>(7,552,380)</b>	<b>11,589,042</b>	<b>(3,951,152)</b>	<b>4,410,389</b>	<b>(9,532,943)</b>

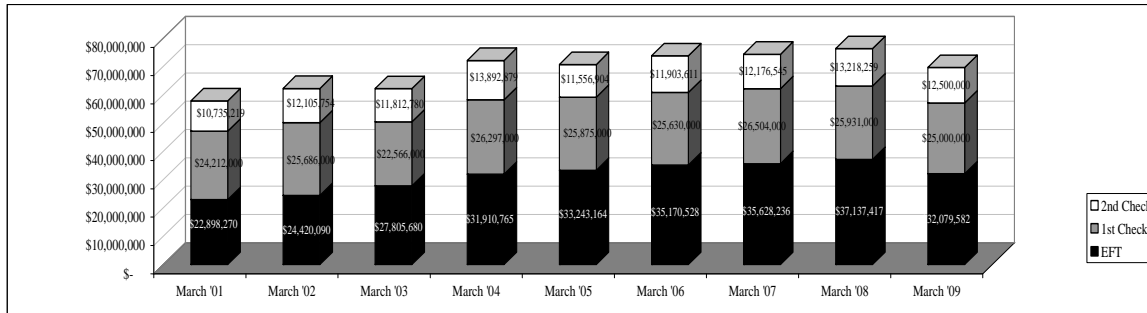
In February 2009, the sales tax revenue decreased by 11.4 percent relative to last year or \$9.5 million (Table 4). The EFT check came in \$2.3 million lower than last year. The first non-EFT was up \$0.3 million from February 2008 and the second non-EFT check was down \$7.5 million, for a total decrease of \$9.5 million over last year.

**Table 5: Actual and Projected Gross Sales Tax Revenue for March 2009**

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



Table 5. Actual and Projected Gross Sales Tax Revenue for March 2009



Sales Tax Revenue	March '00	March '01	March '02	March '03	March '04	March '05	March '06	March '07	March '08	March '09	% Change
EFT	\$ 22,227,389	\$ 22,898,270	\$ 24,420,090	\$ 27,805,680	\$ 31,910,765	\$ 33,243,164	\$ 35,170,528	\$ 35,628,236	\$ 37,137,417	\$ 32,079,582	-16%
1st Check	\$ 26,223,000	\$ 24,212,000	\$ 25,686,000	\$ 22,566,000	\$ 26,297,000	\$ 25,875,000	\$ 25,630,000	\$ 26,504,000	\$ 25,931,000	\$ 25,000,000	-4%
2nd Check	\$ 15,173,344	\$ 10,735,219	\$ 12,105,754	\$ 11,812,780	\$ 13,892,879	\$ 11,556,904	\$ 12,980,751	\$ 12,176,545	\$ 13,218,259	\$ 12,500,000	-6%
<b>Total Sales Tax Revenue</b>	<b>\$ 63,623,733</b>	<b>\$ 57,845,489</b>	<b>\$ 62,211,844</b>	<b>\$ 62,184,459</b>	<b>\$ 72,100,644</b>	<b>\$ 70,675,068</b>	<b>\$ 73,781,279</b>	<b>\$ 74,308,780</b>	<b>\$ 76,286,676</b>	<b>\$ 69,579,582</b>	<b>-9.6%</b>

Year-to-date Variance	March '00	March '01	March '02	March '03	March '04	March '05	March '06	March '07	March '08	March '09
EFT	-	670,881	1,521,820	3,385,590	4,105,086	1,332,399	1,927,364	457,708	1,509,181	(5,057,835)
1st Check	-	(2,011,000)	1,474,000	(3,120,000)	3,731,000	(422,000)	(245,000)	874,000	(573,000)	(931,000)
2nd Check	-	(4,438,125)	1,370,535	(292,974)	2,080,099	(2,335,975)	1,423,847	(804,207)	1,041,714	(718,259)
<b>Total Revenue Variance</b>	<b>-</b>	<b>(5,778,244)</b>	<b>4,366,355</b>	<b>(27,385)</b>	<b>9,916,185</b>	<b>(1,425,576)</b>	<b>3,106,211</b>	<b>527,501</b>	<b>1,977,895</b>	<b>(6,707,093)</b>

For March 2009, the County has received only the EFT check. When compared to last's year EFT distribution, this year's EFT check for March came in at approximately \$5.1 million lower (Table 5). When the negative four percent and negative six percent rate of growth assumed for the two non-EFT checks, the projected revenue for March is approximately \$69.6 million, an estimated decrease of approximately \$6.7 million or negative 9.6 percent over March 2008.

## Sales Tax Revenue for 1st Quarter of 2009

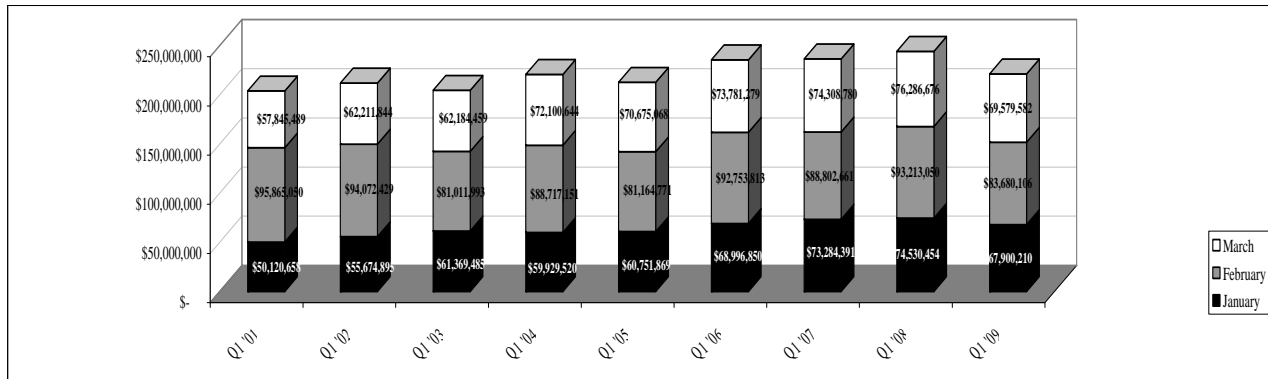
Table 6 summarizes the actual and projected aggregate monthly sales tax revenue for the first quarter of Fiscal Year 2009. In 2002, the County received approximately \$212.0 million in sales tax revenue; for 2003, the total revenue for the 1st quarter was approximately \$204.6 million; for the 1st quarter of 2004, the total revenue was approximately \$220.7 million, for the 1st quarter of 2005, the total revenue was approximately \$212.6 million; for the 1st quarter of 2006, the total revenue was approximately \$235.5 million; for the 1st quarter of 2007, the total revenue was approximately \$236.4 million; for the 1st quarter of 2008, the total revenue was approximately \$244.0 million. For the 1st quarter of 2009, OMB estimates that gross revenue will amount to approximately \$221.2 million.

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



**Table 6: Actual & Projected Gross Sales Tax Revenue for the 1st Quarter of 2009**

Table 6. Actual & Projected Gross Sales Tax Revenue for the 1st Quarter of 2009



Monthly Sales Tax Revenue	Q1 '00	Q1 '01	Q1 '02	Q1 '03	Q1 '04	Q1 '05	Q1 '06	Q1 '07	Q1 '08	Q1 '09	% Change Year-to-Date
January	\$ 48,987,943	\$ 50,120,658	\$ 55,674,895	\$ 61,369,485	\$ 59,929,520	\$ 60,751,869	\$ 68,996,850	\$ 73,284,391	\$ 74,530,454	\$ 67,900,210	-10%
February	\$ 69,760,714	\$ 95,865,050	\$ 94,072,429	\$ 81,011,993	\$ 88,717,151	\$ 81,164,771	\$ 92,753,813	\$ 88,802,661	\$ 93,213,050	\$ 83,680,106	-11%
March	\$ 63,623,733	\$ 57,845,489	\$ 62,211,844	\$ 62,184,459	\$ 72,100,644	\$ 70,675,068	\$ 73,781,279	\$ 74,308,780	\$ 76,286,676	\$ 69,579,582	-10%
<b>Q1 Sales Tax Revenue</b>	<b>\$ 182,372,390</b>	<b>\$ 203,831,197</b>	<b>\$ 211,959,168</b>	<b>\$ 204,565,937</b>	<b>\$ 220,747,316</b>	<b>\$ 212,591,708</b>	<b>\$ 235,531,942</b>	<b>\$ 236,395,832</b>	<b>\$ 244,030,179</b>	<b>\$ 221,159,899</b>	<b>-10.3%</b>

Year-to-date Variance	Q1 '00	Q1 '01	Q1 '02	Q1 '03	Q1 '04	Q1 '05	Q1 '06	Q1 '07	Q1 '08	Q1 '09
January	-	1,132,715	5,554,237	5,694,590	(1,439,965)	822,348	8,244,981	4,287,541	1,246,063	(6,630,244)
February	-	26,104,336	(1,792,621)	(13,060,436)	7,705,158	(7,552,380)	11,589,042	(3,951,152)	4,410,389	(9,532,943)
March	-	(5,778,244)	4,366,355	(27,385)	9,916,185	(1,425,576)	3,106,211	527,501	1,977,895	(6,707,093)
<b>Total Revenue Variance</b>	<b>-</b>	<b>21,458,807</b>	<b>8,127,971</b>	<b>(7,393,231)</b>	<b>16,181,378</b>	<b>(8,155,608)</b>	<b>22,940,234</b>	<b>863,890</b>	<b>7,634,347</b>	<b>(22,870,280)</b>

## What-if Scenarios and Year-end Revenue

In Fiscal Year 2003, the County received a total of \$895.5 million in sales tax revenue. For Fiscal Year 2004, the County received a total of \$939.9 million, a growth rate of 4.96 percent. For Fiscal Year 2005, the County received a total of \$951.3 million, a growth rate of 1.49 percent. For Fiscal Year 2006, the County received a total of \$991.2 million, a growth rate of 3.91 percent. For Fiscal Year 2007, the County received a total of \$1,012 million, a growth rate of 2.1 percent. For Fiscal Year 2008, the County received a total of \$1,003.1 million, a growth rate of negative 0.87 percent. Assuming a rate of growth of negative six percent for Fiscal Year 2009, year-end is projected at \$942.9 million, which excludes deferred sales taxes of \$1.5 million.

## Summary

Based on the current revenue trend, OMB anticipates gross revenue for Fiscal Year 2009 to be at \$942.9 million excluding deferred sales taxes.

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**FISCAL 2009 FIRST QUARTER FINANCIAL REPORT**

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**KEY PERFORMANCE  
INDICATORS**



# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



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

### Fiscal 2009 Full-Time and Contract Staff

Vertical	Department	On-Board 1/1/2002	FY 2009 Budget	On-Board 1/1/2009	On Board 3/26/2009	Budget Variance	Change from 1/1/2009	Change from 1/1/2002
Public Safety	Consumer Affairs	30	44	38	37	(7)	(1)	7
	Correctional Center/Sheriff	1,278	1,317	1,260	1,249	(68)	(11)	(29)
	Emergency Management	0	6	6	6	0	0	6
	Fire Commission	121	112	111	111	(1)	0	(10)
	Medical Examiner	51	50	51	51	1	0	0
	Police District	1,807	1,864	1,845	1,815	(49)	(30)	8
	Police Headquarters	1,728	1,612	1,616	1,559	(53)	(57)	(169)
	Probation	286	239	224	225	(14)	1	(61)
	Traffic and Parking Violations Agency	33	38	38	38	0	0	5
	<b>Sub-Total</b>		<b>5,334</b>	<b>5,282</b>	<b>5,189</b>	<b>5,091</b>	<b>(191)</b>	<b>(98)</b>
Health & Human Services	Behavioral Services	62	86	81	79	(7)	(2)	17
	Health	289	239	231	230	(9)	(1)	(59)
	Physically Challenged	6	7	7	7	0	0	1
	Senior Citizens Affairs	39	39	35	35	(4)	0	(4)
	Social Services	975	870	845	842	(28)	(3)	(133)
	Veterans Services	8	8	8	8	0	0	0
	Youth Board	8	7	6	6	(1)	0	(2)
<b>Sub-Total</b>		<b>1,387</b>	<b>1,256</b>	<b>1,213</b>	<b>1,207</b>	<b>(49)</b>	<b>(6)</b>	<b>(180)</b>
Parks, Public Works & Partnerships	Recreation, Parks and Museums	337	173	250	164	(9)	(86)	(173)
	Public Works / Traffic Safety	681	706	543	677	(29)	134	(4)
	<b>Sub-Total</b>	<b>1,018</b>	<b>879</b>	<b>793</b>	<b>841</b>	<b>(38)</b>	<b>48</b>	<b>(177)</b>
Shared Services	Civil Service	67	61	60	59	(2)	(1)	(8)
	CF - Constituent Affairs	14	15	13	13	(2)	0	(1)
	CF - Printing, Mail & Graphics	37	38	39	39	1	0	2
	County Attorney	131	155	161	160	5	(1)	29
	Human Resources	0	17	17	17	0	0	17
	Human Rights Commission	12	10	9	8	(2)	(1)	(4)
	Investigations	10	2	1	1	(1)	0	(9)
	Labor Relations	1	6	7	5	(1)	(2)	4
	Real Estate Services	11	9	9	9	0	0	(2)
	<b>Sub-Total</b>	<b>283</b>	<b>313</b>	<b>316</b>	<b>311</b>	<b>(2)</b>	<b>(5)</b>	<b>28</b>
Management Budget and Finance	Assessment Review Commission	9	41	40	41	0	1	32
	Information Technology	119	158	135	143	(15)	8	24
	Office of Management and Budget	12	40	37	36	(4)	(1)	24
	Purchasing	28	24	23	23	(1)	0	(5)
	Treasurer	58	42	42	42	0	0	(16)
<b>Sub-Total</b>	<b>226</b>	<b>305</b>	<b>277</b>	<b>285</b>	<b>(20)</b>	<b>8</b>	<b>59</b>	
Economic Development	Housing & Intergovernmental Affairs	3	6	6	6	0	0	3
	Planning	13	21	20	21	0	1	8
	<b>Sub-Total</b>	<b>16</b>	<b>27</b>	<b>26</b>	<b>27</b>	<b>0</b>	<b>1</b>	<b>11</b>
Other Executive Departments	Coord. Agency for Spanish Americans	5	8	8	8	0	0	3
	County Executive	8	35	33	33	(2)	0	25
	Minority Affairs	4	8	8	7	(1)	(1)	3
	Public Administrator	7	7	7	7	0	0	0
	<b>Sub-Total</b>	<b>24</b>	<b>58</b>	<b>56</b>	<b>55</b>	<b>(3)</b>	<b>(1)</b>	<b>31</b>
Independently Elected Officials	Assessment	121	252	241	240	(12)	(1)	119
	County Clerk	92	106	101	101	(5)	0	9
	Records Management	19	13	13	13	0	0	(6)
	County Comptroller	80	99	90	89	(10)	(1)	9
	District Attorney	363	375	380	380	5	0	17
	Elections	107	115	112	115	0	3	8
	Legislature	89	97	88	89	(8)	1	0
<b>Sub-Total</b>	<b>871</b>	<b>1,057</b>	<b>1,025</b>	<b>1,027</b>	<b>(30)</b>	<b>2</b>	<b>156</b>	
	<b>Sub-Total Full-Time Employees</b>	<b>9,159</b>	<b>9,177</b>	<b>8,895</b>	<b>8,844</b>	<b>(333)</b>	<b>(51)</b>	<b>(315)</b>
HHS	Contract Employees	316	60	60	78	18	18	(238)
	<b>Major Operating Funds Sub-Total</b>	<b>9,475</b>	<b>9,237</b>	<b>8,955</b>	<b>8,922</b>	<b>(315)</b>	<b>(33)</b>	<b>(553)</b>
SSW	Sewer Districts	356	334	280	276	(58)	(4)	(80)
	<b>Grand Total F/T Employees</b>	<b>9,831</b>	<b>9,571</b>	<b>9,235</b>	<b>9,198</b>	<b>(373)</b>	<b>(37)</b>	<b>(633)</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



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

Vertical	Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union				CONTRACT EMPLOYEE	Total Non-Union On-Board 3/26/2009	Grand Total On-Board 3/26/2009
								On-Board 3/26/2009	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE			
Public Safety	Consumer Affairs	32						32				5	5	37
	Correctional Center	175				1,072		1,247				2	2	1,249
	Emergency Management	1						-1				5	5	6
	Fire Commission	111						111						111
	Medical Examiner	49						49			2		2	51
	Police District	69			1,539		206	1,814				1	1	1,815
	Police Headquarters	613	404		327		208	1,552				7	7	1,559
	Probation	223						223				2	2	225
	Traffic and Parking Violations Agency	34						34				4	4	38
	<b>Sub-Total</b>	<b>1,307</b>	<b>404</b>	<b>-</b>	<b>1,866</b>	<b>1,072</b>	<b>414</b>	<b>5,063</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>-</b>	<b>28</b>	<b>5,091</b>
Health & Human Services	Behavioral Services	77						77			2		2	79
	Health	226						226			4		4	230
	Physically Challenged										7		7	7
	Senior Citizens Affairs	33						33			2		2	35
	Social Services	829						829			13		13	842
	Veterans Services	5						5			3		3	8
	Youth Board	5						5			1		1	6
<b>Sub-Total</b>	<b>1,175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,175</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>32</b>	<b>1,207</b>	
Parks, Public Works & Partnerships	Recreation, Parks and Museums	154						154			10		10	164
	Public Works	672						672			5		5	677
	<b>Sub-Total</b>	<b>826</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>826</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>841</b>
Shared Services	Civil Service	53						53			6		6	59
	CF - Constituent Affairs										13		13	13
	CF - Printing, Mail & Graphics	39						39						39
	County Attorney	47						47			113		113	160
	Human Resources										17		17	17
	Human Rights Commission	6						6			2		2	8
	Investigations										1		1	1
	Labor Relations										5		5	5
	Real Estate Services	5						5			4		4	9
	<b>Sub-Total</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>161</b>	<b>-</b>	<b>161</b>	<b>311</b>
Management Budget and Finance	Assessment Review Commission	37						37			4		4	41
	Information Technology	135						135			8		8	143
	Office of Management and Budget										36		36	36
	Purchasing	20						20			3		3	23
	Treasurer	38						38			4		4	42
	<b>Sub-Total</b>	<b>230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>230</b>	<b>-</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>55</b>	<b>285</b>
Economic Development	Housing & Intergovernmental Affairs										6		6	6
	Planning	16						16			5		5	21
	<b>Sub-Total</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27</b>
Other Executive Departments	Coord. Agency for Spanish Americans										8		8	8
	County Executive										32		33	33
	Minority Affairs										7		7	7
	Public Administrator	5						5			2		2	7
	<b>Sub-Total</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>1</b>	<b>49</b>	<b>-</b>	<b>50</b>	<b>55</b>
Independently Elected Officials	Assessment	231						231			9		9	240
	County Clerk	92						92		1	8		9	101
	Records Management	13						13						13
	County Comptroller	78						78		1	10		11	89
	District Attorney	147		40				187		1	192		193	380
	Elections	101						101			14		14	115
	Legislature									19	70		89	89
	<b>Sub-Total</b>	<b>662</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>702</b>	<b>-</b>	<b>22</b>	<b>303</b>	<b>-</b>	<b>325</b>	<b>1,027</b>
<b>Sub-Total Full-Time Employees</b>		<b>4,371</b>	<b>404</b>	<b>40</b>	<b>1,866</b>	<b>1,072</b>	<b>414</b>	<b>8,167</b>	<b>0</b>	<b>23</b>	<b>654</b>	<b>0</b>	<b>677</b>	<b>8,844</b>
HHS	Contract Employees											78	78	78
<b>Major Operating Funds Sub-Total</b>		<b>4,371</b>	<b>404</b>	<b>40</b>	<b>1,866</b>	<b>1,072</b>	<b>414</b>	<b>8,167</b>	<b>0</b>	<b>23</b>	<b>654</b>	<b>78</b>	<b>755</b>	<b>8,922</b>
SSW	Sewer Districts	276						276						276
<b>Grand Total F/T Employees</b>		<b>4,647</b>	<b>404</b>	<b>40</b>	<b>1,866</b>	<b>1,072</b>	<b>414</b>	<b>8,443</b>	<b>-</b>	<b>23</b>	<b>654</b>	<b>78</b>	<b>755</b>	<b>9,198</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 3: Grant Fund Full-Time Staffing

Vertical	Department	CSEA	DAI	PBA	SHOA	SOA	Total Union	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non Union On-Board	Grand Total
							On-Board 3/26/2009					3/26/2009	On-Board 3/26/2009
Public Safety	Criminal Justice						-			1		1	1
	Probation	11					11					-	11
	<b>Sub-Total</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>12</b>
Health & Human Services	Behavioral Services	41					41					-	41
	Health	96					96					-	96
	Senior Citizens						-					-	-
	Social Services	66					66					-	66
	Youth Board						-					-	-
<b>Sub-Total</b>	<b>203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203</b>	
Parks, Public Works & Partnerships	Recreation, Parks and Museums	5					5					-	5
	<b>Sub-Total</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>
Economic Development	Housing & Intergovernmental Affairs	-					-			78		78	78
	Planning	6					6					-	6
	<b>Sub-Total</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>78</b>	<b>-</b>	<b>78</b>	<b>84</b>
HHS	Contract Employees										23	23	23
	<b>Major Operating Funds Sub-Total</b>	<b>225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225</b>	<b>-</b>	<b>-</b>	<b>79</b>	<b>23</b>	<b>102</b>	<b>327</b>
SSW	Sewer Districts												
	<b>Grand Total F/T Employees</b>	<b>225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225</b>	<b>-</b>	<b>-</b>	<b>79</b>	<b>23</b>	<b>102</b>	<b>327</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 4: Overtime Spending

	Historical Actuals		Month-to-Date	Year-to-Date				2009 Budget
	Month March '08	2008 Total	March 09 Actual	Actual 2008	Actual 2009	Variance	% Increase/ (Decrease)	
Comm. Of Accounts	-	-	-	-	-	-	0.00%	-
Assessment Review	26,136	230,323	12,035	49,609	23,301	(26,308)	-53.03%	210,000
Assessment	2,264	43,777	8,321	6,864	18,887	12,023	175.16%	69,625
County Attorney	-	569	-	-	-	-	0.00%	-
Behavioral Health	1,333	7,166	-	1,500	-	(1,500)	-100.00%	7,000
OMB	-	-	-	-	-	-	0.00%	-
Consumer Affairs	6,699	161,605	1,517	11,629	4,509	(7,120)	-61.23%	130,000
Correctional Ctr/Sheriff	3,104,574	23,713,911	2,129,077	4,727,016	4,685,993	(41,023)	-0.87%	16,560,000
Office of the County Executive	-	-	-	-	-	-	0.00%	-
Constituent Affairs	4,849	18,294	-	5,625	-	(5,625)	-100.00%	45,000
County Clerk	45	42,351	221	158	1,200	1,042	659.49%	125,000
County Comptroller	-	8,173	153	154	716	562	364.94%	150,000
Civil Service	2,516	26,335	-	4,898	-	(4,898)	-100.00%	24,087
District Attorney	55,561	542,433	41,315	92,447	85,268	(7,179)	-7.77%	300,000
Elections	9,792	89,835	-	19,036	-	-	0.00%	40,000
Emergency Management	-	1,979	-	-	-	-	0.00%	-
Health	28,999	279,701	8,912	51,837	25,789	(26,048)	-50.25%	217,000
Housing & Intergovernmental	-	-	-	-	-	-	0.00%	-
Physically Challenged	-	-	-	-	-	-	0.00%	-
Human Rights	-	-	-	-	-	-	0.00%	-
Information Technology	7,275	69,360	4,199	11,208	4,199	(7,009)	-62.54%	121,012
Legislature	-	-	-	-	-	-	0.00%	-
Labor Relations	-	-	-	-	-	-	0.00%	-
Minority Affairs	-	-	-	-	-	-	0.00%	-
Medical Examiner	2,635	21,916	1,000	10,989	2,044	(8,945)	-81.40%	39,000
Mental Health	-	-	-	-	-	-	0.00%	-
Public Administrator	766	5,987	-	1,678	403	(1,275)	-75.98%	9,013
Probation	86,652	774,882	10,336	234,089	18,426	-	0.00%	284,620
Human Resources	-	-	-	-	-	-	0.00%	-
Recreation & Parks	16,929	583,718	1,405	27,085	3,864	-	0.00%	246,750
Planning	1,222	10,314	-	1,705	-	(1,705)	-100.00%	15,015
Purchasing	309	781	-	309	-	-	0.00%	2,000
Public Works	280,182	966,137	231,160	426,617	527,617	101,000	23.67%	1,266,084
Real Estate	6,612	19,028	-	10,459	2,102	(8,357)	-79.90%	34,272
Records Management	-	4,727	271	-	801	801	100.00%	5,000
CASA	-	-	-	-	-	-	0.00%	-
Senior Citizens	-	86	-	-	-	-	0.00%	1,000
Social Services	283,148	2,450,771	53,129	475,616	104,147	-	0.00%	1,557,425
Treasurer	963	6,471	-	1,482	-	-	0.00%	20,000
Traffic Safety	-	-	-	-	-	-	0.00%	-
TPVA	14,300	190,176	9,098	32,852	18,912	-	0.00%	236,250
Veterans Services	-	-	-	-	-	-	0.00%	-
Youth Board	673	3,183	-	1,198	-	(1,198)	-100.00%	3,260
<b>Total General Fund</b>	<b>3,944,434</b>	<b>30,273,989</b>	<b>2,512,149</b>	<b>6,206,060</b>	<b>5,528,178</b>	<b>(32,762)</b>	<b>-0.59%</b>	<b>21,718,413</b>
Parks Recreation	-	-	-	-	-	-	0.00%	-
Police District	1,031,978	20,845,970	891,714	2,517,771	1,858,300	(659,471)	-26.19%	15,262,702
Police HQ	1,985,727	19,490,343	1,508,299	3,489,273	2,674,200	(815,073)	-23.36%	17,422,835
Fire Commission	138,003	1,716,641	115,125	271,383	237,005	(34,378)	-12.67%	1,210,000
<b>Subtotal - 5 Major Funds</b>	<b>7,100,142</b>	<b>72,326,943</b>	<b>5,027,287</b>	<b>12,484,487</b>	<b>10,297,683</b>	<b>(1,541,684)</b>	<b>-14.97%</b>	<b>55,613,950</b>
Sewer Districts	137,006	1,571,680	120,110	226,828	282,460	55,632	24.53%	1,750,000
<b>Grand Total</b>	<b>7,237,148</b>	<b>73,898,623</b>	<b>5,147,397</b>	<b>12,711,315</b>	<b>10,580,143</b>	<b>(1,486,052)</b>	<b>-11.69%</b>	<b>57,363,950</b>

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 5: OVERTIME HOURS

Vertical	Department	2008 Overtime		2009 Overtime		YTD	
		March	YTD	March	YTD	# Change	% Change
Public Safety	Consumer Affairs	143	326	33	136	(190)	(58%)
	Correctional Center	39,598	95,633	13,284	58,832	(36,801)	(38%)
	Emergency Management	0	19	0	0	(19)	(100%)
	Fire Commission	2,881	7,639	941	5,082	(2,557)	(33%)
	Medical Examiner	22	189	0	33	(156)	(83%)
	Police District	12,882	48,046	4,971	29,797	(18,249)	(38%)
	Police Headquarters	18,672	58,409	7,984	38,830	(19,579)	(34%)
	Probation	1,503	4,924	70	428	(4,496)	(91%)
	Sheriff	1,150	3,697	218	2,064	(1,633)	(44%)
	Traffic and Parking Violations Agency	400	1,235	111	622	(613)	(50%)
	<b>Sub-Total</b>	<b>77,251</b>	<b>220,117</b>	<b>27,612</b>	<b>135,824</b>	<b>(84,293)</b>	<b>(38%)</b>
Health & Human Services	Behavioral Health	18	49	0	0	(49)	(100%)
	Health	406	1,139	47	229	(910)	(80%)
	Mental Health	0	0	0	0	0	0%
	Physically Challenged	0	0	0	0	0	0%
	Senior Citizens	0	3	0	0	(3)	(100%)
	Social Services	4,559	12,792	425	1,793	(10,999)	(86%)
	Veterans Services	0	0	0	0	0	0%
	Youth Board	15	38	0	0	(38)	(100%)
	<b>Sub-Total</b>	<b>4,998</b>	<b>14,021</b>	<b>472</b>	<b>2,022</b>	<b>(11,999)</b>	<b>(86%)</b>
Parks, Public Works & Partnerships	Recreation, Parks and Museums	246	900	166	538	(362)	(40%)
	Public Works	1,534	7,439	3,198	10,115	2,676	36%
	Traffic Safety	0	0	0	0	0	0%
	<b>Sub-Total</b>	<b>1,780</b>	<b>8,339</b>	<b>3,364</b>	<b>10,653</b>	<b>2,314</b>	<b>28%</b>
Shared Services	Civil Service	57	131	0	0	(131)	(100%)
	Constituent Affairs	20	92	0	0	(92)	(100%)
	County Attorney	0	0	0	0	0	0%
	Labor Relations	0	0	0	0	0	0%
	Human Rights Commission	0	0	0	0	0	0%
	Human Resources	0	0	0	0	0	0%
	Real Estate	39	210	20	59	(151)	(72%)
	Records Management	0	0	0	15	15	0%
	<b>Sub-Total</b>	<b>116</b>	<b>433</b>	<b>20</b>	<b>74</b>	<b>(359)</b>	<b>(83%)</b>
Management Budget & Finance	Assessment Review	401	1,191	0	373	(818)	(69%)
	Information Technology	39	161	0	58	(103)	(64%)
	Office of Management and Budget	0	0	0	0	0	0%
	Purchasing	2	14	0	0	(14)	(100%)
	Treasurer	33	163	0	0	(163)	(100%)
	<b>Sub-Total</b>	<b>475</b>	<b>1,529</b>	<b>0</b>	<b>431</b>	<b>(1,098)</b>	<b>(72%)</b>
Economic Development	Housing & Intergovernmental Affairs	0	0	0	0	0	0%
	Planning	8	40	0	4	(36)	(90%)
	<b>Sub-Total</b>	<b>8</b>	<b>40</b>	<b>0</b>	<b>4</b>	<b>(36)</b>	<b>(90%)</b>
Elected Officials	Assessment	43	214	2	452	238	111%
	County Clerk	75	79	0	36	(43)	(54%)
	County Comptroller	0	15	4	19	4	27%
	County Executive	0	0	0	0	0	0%
	District Attorney	946	2,806	411	1,982	(824)	(29%)
	Legislature	0	0	14	21	21	0%
	<b>Sub-Total</b>	<b>1,064</b>	<b>3,114</b>	<b>431</b>	<b>2,510</b>	<b>(604)</b>	<b>(19%)</b>
Other	Board of Elections	0	0	14	14	14	0%
	Coord. Agency for Spanish Americans	0	0	0	0	0	0%
	Minority Affairs	0	0	0	0	0	0%
	Public Administrator	16	55	0	6	(49)	(89%)
	<b>Sub-Total</b>	<b>16</b>	<b>55</b>	<b>14</b>	<b>20</b>	<b>(35)</b>	<b>(64%)</b>
SSW	Sewer & Water Supply	3,264	9,987	2,238	7,194	(2,793)	(28%)
	<b>Sub-Total</b>	<b>3,264</b>	<b>9,987</b>	<b>2,238</b>	<b>7,194</b>	<b>(2,793)</b>	<b>(0)</b>
	<b>Grand Total</b>	<b>88,972</b>	<b>257,635</b>	<b>34,151</b>	<b>158,732</b>	<b>(98,903)</b>	<b>-38.39%</b>

Footnote: PD overtime exclusively represents expensed OT and excludes any deferred overtime accrued by sworn members.

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 6: Utilities

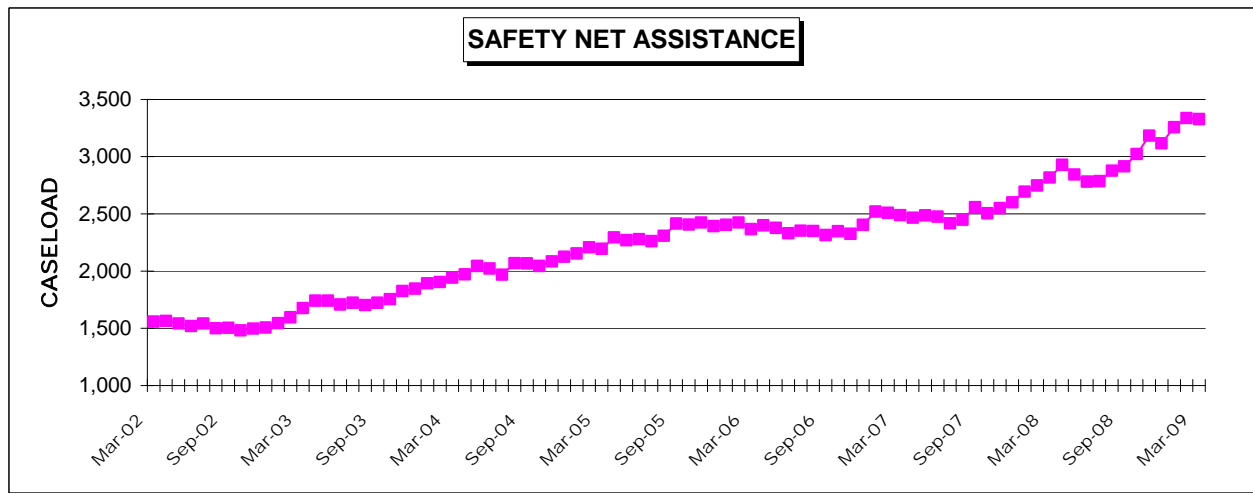
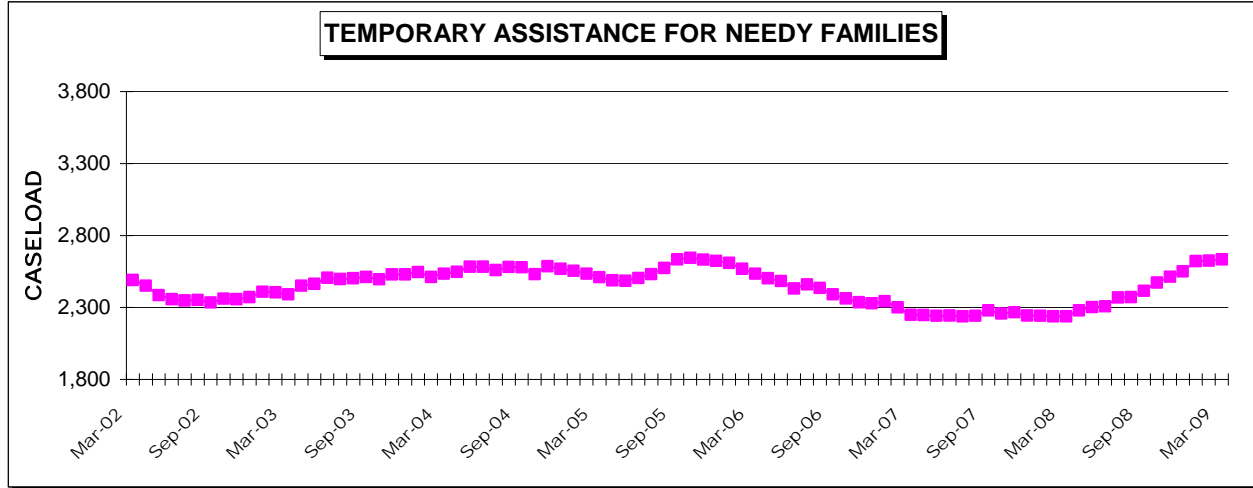
### UTILITIES REPORT - March 2009

Department	Description	Sub-Object code	2009 Adopted Budget	2008 Year-End Results	March 2008 YTD	March 2009 YTD	Variance to 2009 Budget	2009 YTD % Expended
<b>Public Works (Gen Fund)</b>								
	Water	55W	1,175,740	858,990	63,421	71,147	1,104,593	6.05
	Fuel	550	1,451,018	1,724,051	1,105,000	961,874	489,144	66.29
	Light, Power	551	17,664,340	16,214,098	7,774,217	8,576,436	9,087,904	48.55
	Telephone	552	1,920	160	23	39	1,881	2.03
	Natural Gas	553	2,301,619	2,809,100	578,916	1,018,807	1,282,812	44.26
	Green Choice Energy	564	-	233,750	-	-	-	0.00
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	1,164,000	7,327,299	-	100.00
	Energy Conservation	560	1,150,264	1,164,000	-	1,150,264	-	100.00
	<b>TOTAL</b>		<b>31,072,200</b>	<b>30,728,949</b>	<b>10,685,577</b>	<b>19,105,866</b>	<b>11,966,334</b>	<b>61.49</b>
<b>Corrections Center</b>								
	Water	55W	270,000	245,238	66,758	50,354	219,646	18.65
	Fuel	550	60,000	50,421	14,494	10,591	49,409	17.65
	Light, Power	551	315,450	264,103	151,644	127,042	188,408	40.27
	<b>TOTAL</b>		<b>645,450</b>	<b>559,762</b>	<b>232,896</b>	<b>187,987</b>	<b>457,463</b>	<b>29.12</b>
<b>Police Department(PDD)</b>								
	Water	55W	32,899	27,726	506	2,305	30,594	7.01
	Fuel	550	737,836	299,981	123,787	130,821	607,015	17.73
	Light, Power	551	360,525	445,414	219,018	222,608	137,917	61.75
	Telephone	552	494,067	470,328	21,134	45,054	449,013	9.12
	<b>TOTAL</b>		<b>1,625,327</b>	<b>1,243,449</b>	<b>364,445</b>	<b>400,788</b>	<b>1,224,539</b>	<b>24.66</b>
<b>Police Department (PDH)</b>								
	Water	55W	-	1,394	1,270	-	-	0.00
	Fuel	550	-	2,000	2,000	82,000	(82,000)	0.00
	Telephone	552	2,933,440	2,614,144	(99,315)	882,556	2,050,884	30.09
	<b>TOTAL</b>		<b>2,933,440</b>	<b>2,617,538</b>	<b>(96,045)</b>	<b>964,556</b>	<b>1,968,884</b>	<b>32.88</b>
<b>Information Technology</b>								
	Cellular Phone	531	555,914	417,015	5,453	370,053	185,861	66.57
	Telephone	552	4,320,041	4,056,112	848,224	958,097	3,361,944	22.18
	Natural Gas	553	-	-	-	-	-	-
	<b>TOTAL</b>		<b>4,875,955</b>	<b>4,473,127</b>	<b>853,677</b>	<b>1,328,150</b>	<b>3,547,805</b>	<b>27.24</b>
<b>Social Services</b>								
	Fuel	550	-	-	-	89	(89)	-
	Light, Power	551	400	200	-	-	400	0.00
	<b>TOTAL</b>		<b>400</b>	<b>200</b>	<b>-</b>	<b>89</b>	<b>311</b>	<b>22.25</b>
<b>Major Operating Funds Departments Totals</b>								
	Water	55W	1,478,639	1,133,348	131,955	123,806	1,354,833	8.37
	Cellular Phone	531	555,914	417,015	5,453	370,053	185,861	66.57
	Fuel	550	2,248,854	2,076,453	1,245,281	1,185,375	1,063,479	52.71
	Light, Power	551	18,340,715	16,923,815	8,144,879	8,926,086	9,414,629	48.67
	Telephone	552	7,749,468	7,140,744	770,066	1,885,746	5,863,722	24.33
	Natural Gas	553	2,301,619	2,809,100	578,916	1,018,807	1,282,812	44.26
	Green Choice Energy	564	-	233,750	-	-	-	0.00
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	1,164,000	7,327,299	-	100.00
	Energy Conservation	560	1,150,264	1,164,000	-	1,150,264	-	100.00
	<b>TOTAL</b>		<b>41,152,772</b>	<b>39,623,025</b>	<b>12,040,550</b>	<b>21,987,436</b>	<b>19,165,336</b>	<b>53.43</b>
<b>Public Works (SSWRD)</b>								
	Water	55W	1,722,242	1,427,320	446,942	341,793	1,380,449	19.85
	Fuel	550	693,000	250,000	-	34,845	658,155	5.03
	Light, Power	551	1,153,106	827,520	356,296	469,581	683,525	40.72
	Telephone	552	2,179	-	-	-	2,179	0.00
	Natural Gas	553	12,522,658	10,830,681	961,305	2,065,506	10,457,152	16.49
	<b>TOTAL</b>		<b>16,093,185</b>	<b>13,335,521</b>	<b>1,764,543</b>	<b>2,911,725</b>	<b>13,181,460</b>	<b>18.09</b>
<b>County Total (Including SSWRD)</b>								
	Water	55W	3,200,881	2,560,668	578,897	465,599	2,735,282	14.55
	Cellular Phone	531	555,914	417,015	5,453	370,053	185,861	66.57
	Fuel	550	2,941,854	2,326,453	1,245,281	1,220,220	1,721,634	41.48
	Light, Power	551	19,493,821	17,751,335	8,501,175	9,395,667	10,098,154	48.20
	Telephone	552	7,751,647	7,140,744	770,066	1,885,746	5,865,901	24.33
	Natural Gas	553	14,824,277	13,639,781	1,540,221	3,084,313	11,739,964	20.81
	Green Choice Energy	564	-	233,750	-	-	-	0.00
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	1,164,000	7,327,299	-	100.00
	Energy Conservation	560	1,150,264	1,164,000	-	1,150,264	-	100.00
	<b>TOTAL</b>		<b>57,245,957</b>	<b>52,958,546</b>	<b>13,805,093</b>	<b>24,899,161</b>	<b>32,346,796</b>	<b>43.50</b>



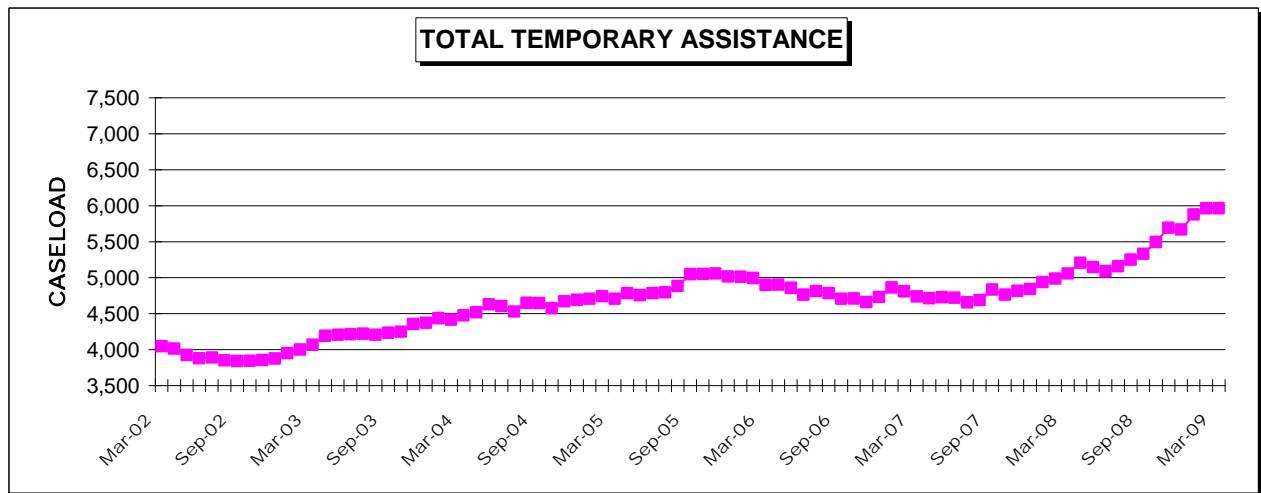
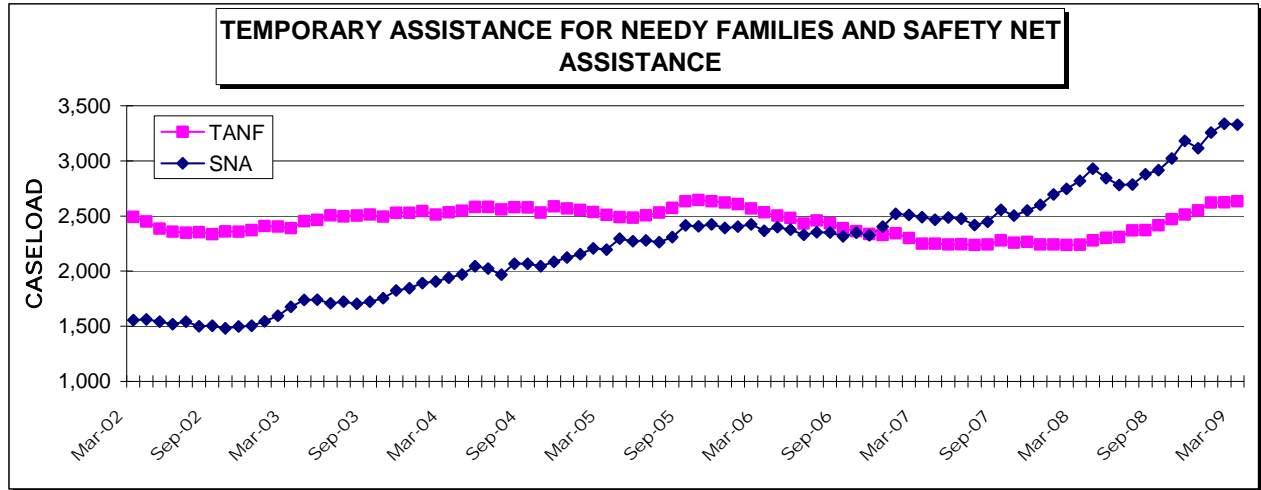


**KPI REPORT 7: DSS Caseloads**



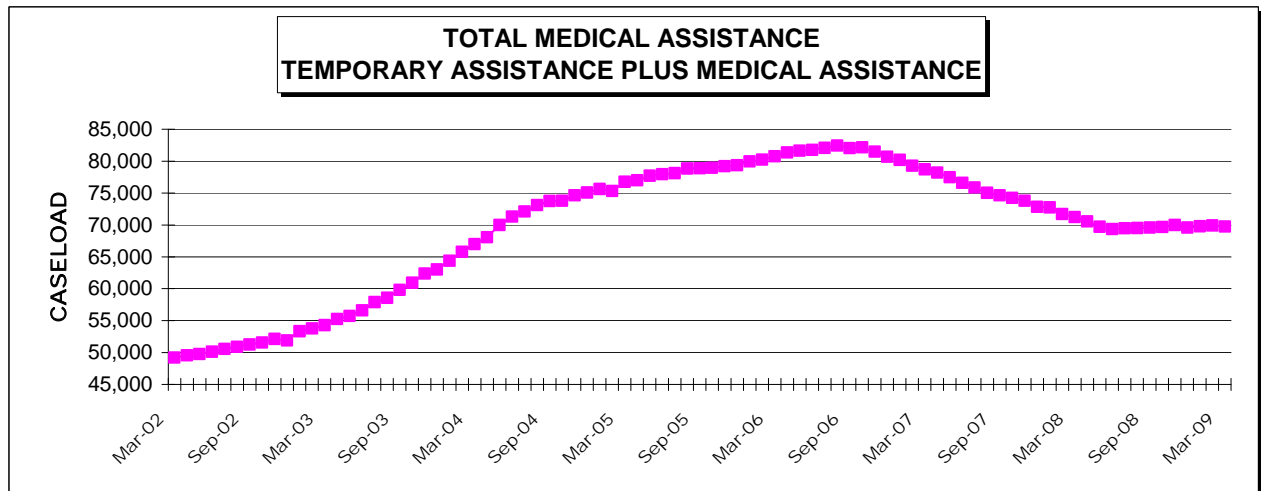
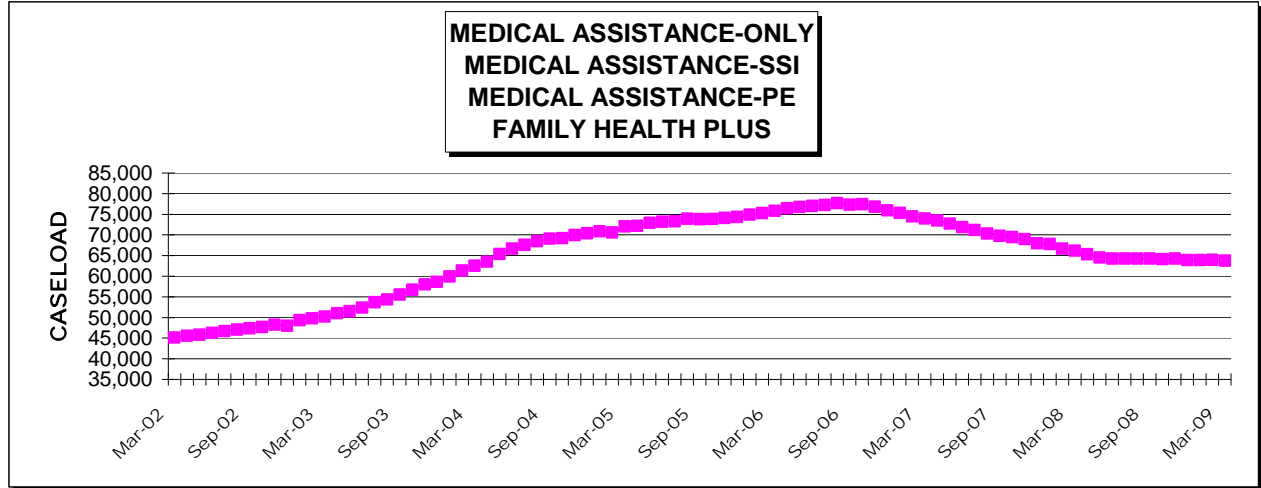


KPI REPORT 7: DSS Caseloads



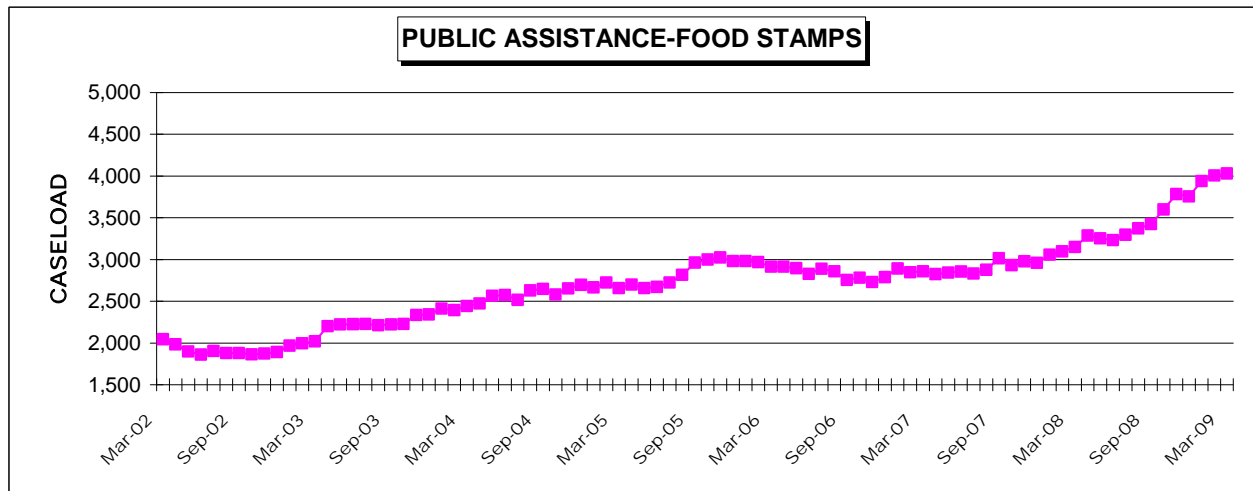
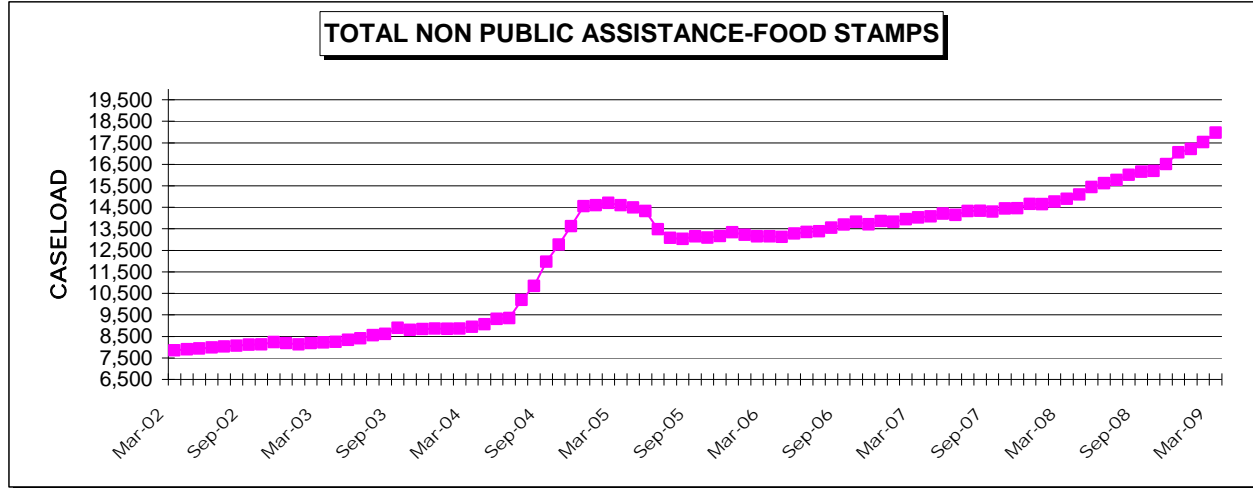


**KPI REPORT 7: DSS Caseloads**



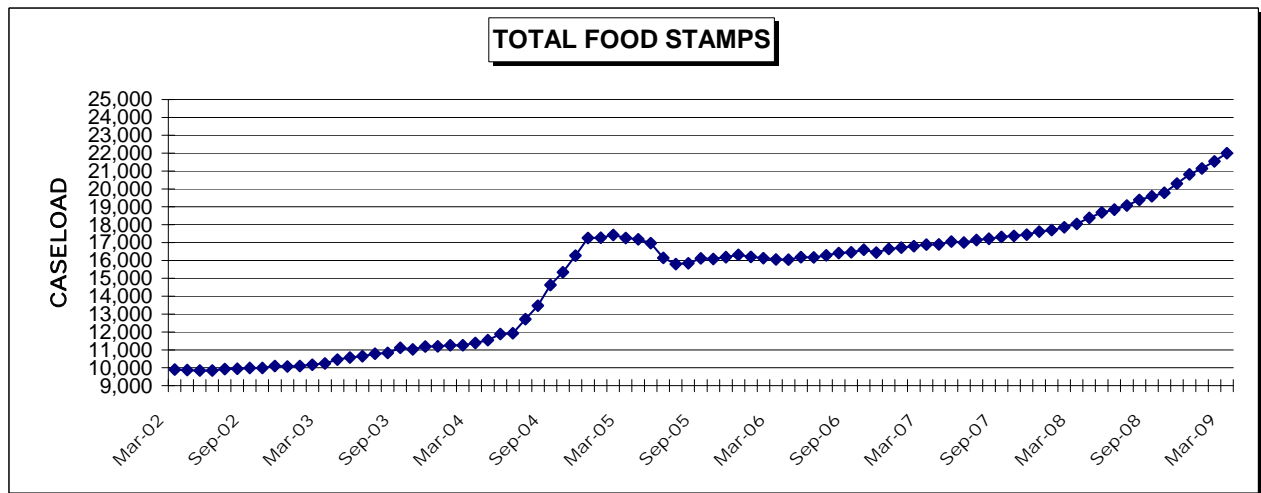
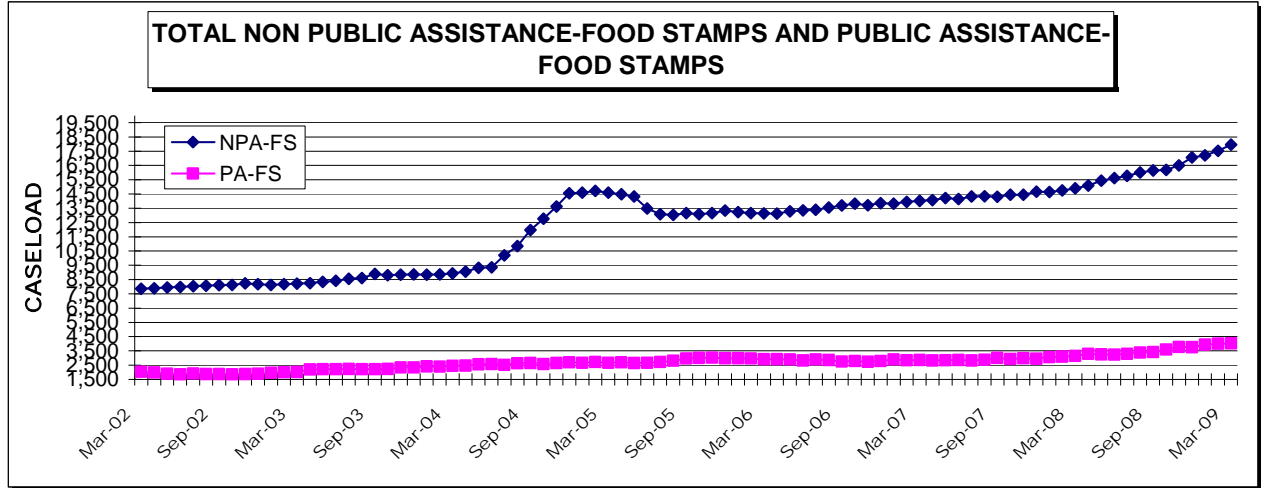


**KPI REPORT 7: DSS Caseloads**



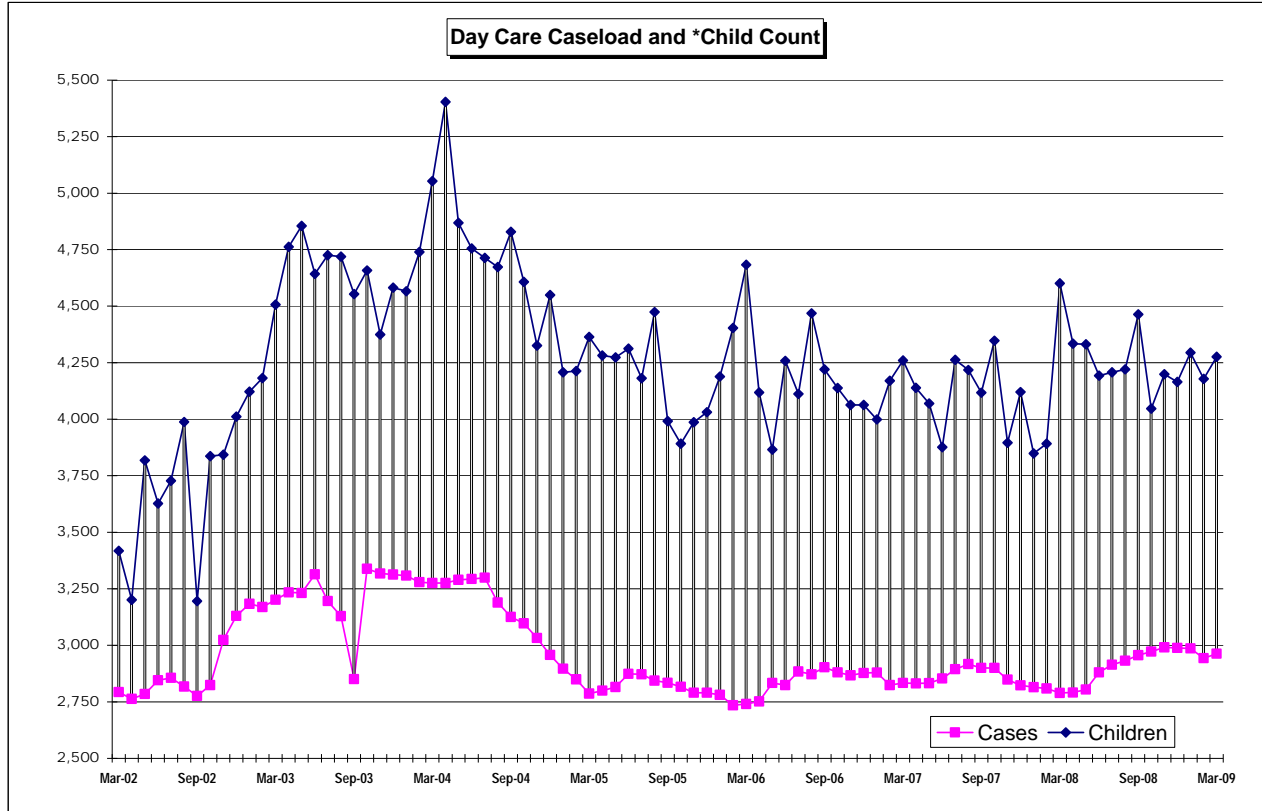


KPI REPORT 7: DSS Caseloads





KPI REPORT 7: DSS Caseloads





**KPI REPORT 8: Sworn Officer Strength by Division**

<b>Date</b>	<b>Patrol</b>	<b>Support</b>	<b>Detective</b>	<b>Recruits In Academy</b>	<b>TOTAL 2009</b>	<b>TOTAL 2008</b>
1/1/2009	1,861	318	476	53	<b>2,708</b>	<b>2,671</b>
2/1/2009	1,856	319	472	53	<b>2,700</b>	<b>2,706</b>
3/1/2009	1,855	315	472	51	<b>2,693</b>	<b>2,700</b>
4/1/2009	1,887	315	467	11	<b>2,680</b>	<b>2,726</b>
						<b>2,702</b>
						<b>2,742</b>
						<b>2,724</b>
						<b>2,706</b>
						<b>2,699</b>
						<b>2,732</b>
						<b>2,721</b>
						<b>2,713</b>
						<b>2,708</b>

- Note:**
- 1. Patrol Division includes the Emergency Ambulance Bureau, Marine/Aviation Bureau, Highway Patrol Bureau, Bureau of Special Operations and the Mounted Unit.**
  - 2. Support Division includes the Police Academy, Communications Bureau, Fleet Service Bureau, Property Bureau, Information Technology Unit and Records Bureau.**
  - 3. Detective Division includes both the investigatory and forensic technical support facilities. It consists of 8 precinct squads, along with the Investigative Services Squads, Special Squads and Major Offense Squad.**



**KPI REPORT 9: Police Retirements Status Report**

**2009 Police Department Separations by Collective Bargaining Unit and Fund**

**As of : March 2009**

	Bargaining Unit	Sworn	Civilian
Police District Fund	PBA	7	
	DAI	0	
	SOA	1	
	CSEA		3
Police Headquarters Fund	PBA	5	
	DAI	9	
	SOA	6	
	CSEA		6
<b>Total Separated</b>		<b>28</b>	<b>9</b>

**2009 Police Department Separations Filed Not Separated by Collective Bargaining Unit and Fund**

**As of : March 2009**

	Bargaining Unit	Sworn	Civilian
Police District Fund	PBA	1	
	DAI	0	
	SOA	2	
	CSEA		0
Police Headquarters Fund	PBA	1	
	DAI	1	
	SOA	5	
	CSEA		0
<b>Total Separated</b>		<b>10</b>	<b>0</b>

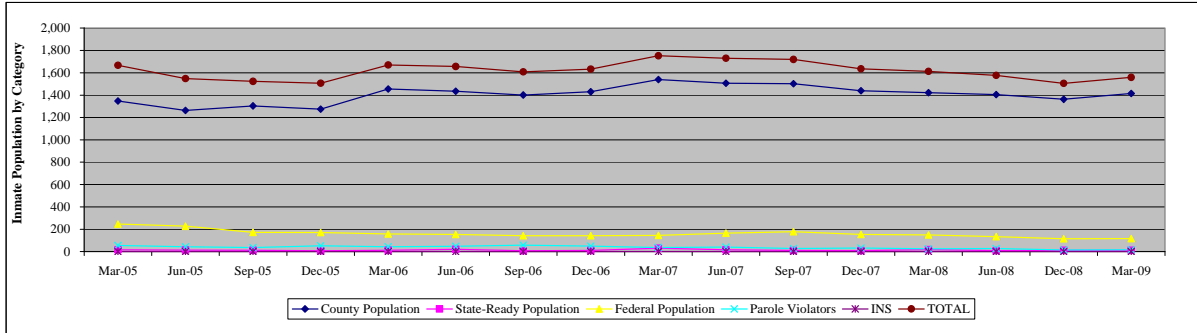


# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 10: Correction Center Inmate Population

	Mar-05	Jun-05	Sep-05	Dec-05	Mar-06	Jun-06	Sep-06	Dec-06	Mar-07	Jun-07	Sep-07	Dec-07	Mar-08	Jun-08	Dec-08	Mar-09
County Population	1,348	1,262	1,303	1,275	1,455	1,435	1,401	1,430	1,540	1,507	1,503	1,440	1,421	1,405	1,362	1,414
State-Ready Population	17	14	12	8	12	20	8	11	30	16	11	10	18	9	13	12
Federal Population	247	228	173	172	158	153	142	143	145	166	178	154	149	134	115	117
Parole Violators	55	44	35	52	44	48	57	49	37	41	27	32	24	28	15	16
INS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,667</b>	<b>1,548</b>	<b>1,523</b>	<b>1,507</b>	<b>1,669</b>	<b>1,656</b>	<b>1,608</b>	<b>1,633</b>	<b>1,752</b>	<b>1,730</b>	<b>1,719</b>	<b>1,636</b>	<b>1,612</b>	<b>1,576</b>	<b>1,505</b>	<b>1,559</b>





**KPI REPORT 11: Economic Development Grant Fund Budget  
Office of Housing & Intergovernmental Affairs**

**NASSAU COUNTY  
HOUSING & INTERGOVERNMENTAL AFFAIRS  
BUDGETS**

As of 03/31/2009

Expense

Grant	SALARIES, WAGES & FEES	FRINGE BENEFITS	EQUIPMENT	GENERAL	CONTRACTUAL SERVICES	OTHER SUITS & DAMAGES	INTERFUND CHARGES	INTERDEPT	TOTAL
								SERVICE AGREEMENTS	
HI - 80 Sect 8 - Moderate Rehabilitation	1,129,710	355,356	68,500	185,696	785,558	-	173,533	-	2,698,353
HI - 83 Sect 8 - Housing Assistance Program	20,662,065	6,833,871	745,125	1,741,952	5,526,689	13,000	1,095,329	-	36,618,031
HI - 85 Community Development Block Grant	23,559,889	6,770,060	555,740	28,461,371	395,396,752	-	2,525,443	615,015	457,884,270
HI - 88 Sect 8 - Village of Farmingdale	147,881	54,280	4,000	37,352	-	-	19,098	-	262,611
HI - 92 Home	1,699,344	436,310	9,460	113,765	53,645,854	-	72,542	187,373	56,164,648
HI - 95 Emergency Shelter	283,368	60,731	-	5,596	8,775,878	-	7,096	14,799	9,147,468
HI - 96 Homelessness Intervention Program	849,799	257,546	-	6,387	-	-	-	-	1,113,732
HI - L6 Section 108 Loans	-	-	-	-	5,000,000	-	-	-	5,000,000
<b>Total Grant Expenses</b>	<b>48,332,056</b>	<b>14,768,154</b>	<b>1,382,825</b>	<b>30,552,119</b>	<b>469,130,731</b>		<b>3,893,041</b>	<b>817,187</b>	<b>568,889,113</b>

Revenue

Grant	FEDERAL AID	RENTS & INTERFUND		TOTAL
		RECOVERIES	CHARGES	
HI - 80 Sect 8 - Moderate Rehabilitation	2,698,353			2,698,353
HI - 83 Sect 8 - Housing Assistance Program	36,618,031			36,618,031
HI - 85 Community Development Block Grant	457,850,109	26,600	7,561	457,884,270
HI - 88 Sect 8 - Village of Farmingdale	262,611			262,611
HI - 92 Home	56,164,648			56,164,648
HI - 95 Emergency Shelter	9,147,468			9,147,468
HI - 96 Homelessness Intervention Program	1,113,732			1,113,732
HI - L6 Section 108 Loans	5,000,000			5,000,000
<b>Total Grant Revenues</b>	<b>568,854,952</b>			<b>568,889,113</b>



**KPI REPORT 12: Nassau Regional Off-Track Betting Corporation**

**NASSAU REGIONAL OFF-TRACK BETTING CORPORATION**

**Financial Activity for the period March 1st to March 31, 2009**

Expense	YTD Actuals	
	Mar-09	Mar-08
Salary	3,318,412	3,498,431
Fringe Benefits	1,296,560	1,413,248
General and Administrative Expenses	3,413,779	3,101,258
Bond Principal	363,750	363,750
<b>Expense Total</b>	<b>8,392,500</b>	<b>8,376,687</b>
<b>Revenue</b>		
Net Retained Commission	7,568,118	8,207,180
Other income	350,298	675,555
<b>Revenue Total</b>	<b>7,918,417</b>	<b>8,882,735</b>
<b>Net Profit</b>	<b>(474,084)</b>	<b>506,048</b>

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

# FISCAL 2009 FIRST QUARTER FINANCIAL REPORT



## KPI REPORT 13: Outstanding Interest Rate Swaps

### Nassau County Interim Finance Authority

Valuation Report as of 03/31/2009

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$9,280,440.61)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$9,282,213.12)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$7,005,304.70)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$9,280,440.61)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$9,282,213.12)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$7,035,239.71)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$7,999,414.31)
Series 2004K Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$7,999,414.31)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$7,999,414.31)
<b>Total</b>				<b>(\$75,164,094.80)</b>

### Nassau Health Care Corporation

Valuation Report as of 03/31/2009

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666.00	(\$11,655,618.14)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667.00	(\$11,622,689.99)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667.00	(\$11,622,740.26)
	4.6100%	8/1/2012	\$25,675,000.00	(\$2,610,159.14)
<b>Total</b>				<b>(\$37,511,207.53)</b>



**KPI REPORT 14: Tax Certiorari Report**

The County’s Assessment Review Commission has completed the process of estimating the County’s tax certiorari liability based on 2008 activity. The estimate is subject to adjustment by the Comptroller and review by outside auditors. As of December 31, 2008, the unaudited liability for real estate tax refunds, including interest, is estimated to be approximately \$139 million dollars. The 2008 estimate represents an increase over the 2007 audited estimate of \$102 million dollars. The increase is attributable to a modification in the methodology used to determine liability. This modification included certain items in the liability estimate that, in past years, were excluded. History has shown that some of these past exclusions may have underestimated liability. The modifications, along with the benefit of having a greater number of parcel specific values, give us confidence that this year’s estimate accurately reflects the County’s total outstanding liability for tax certiorari claims. The 2008 estimate consists of \$53.5 million arising from new proceedings commenced during 2008 and \$85.5 million from old proceedings. The total refunds paid in 2008 are the result of the County’s aggressive stance to reduce the backlog of old liability. In 2008, 32,725 refund claims were paid compared to 15,571 in 2007.

As in 2007, the County recognized that appropriations required to pay for tax certiorari refunds would exceed budgeted amounts for 2008. As a result, the County determined it was in its best interest to utilize available bond monies from 2007 to pay off these refunds. The County exhausted \$17.5 million dollars of bond proceeds to pay for refunds in 2007. An additional \$58.8 million on bond proceeds was used to pay refunds in 2008. Based on the past experience the County’s projection of refunds for 2009 is \$78.5 million dollars, not including any net accrual amount. This projection is based, in part, on the fact that the total amount of residential Small Claims filings has been reduced from 51,000 to 32,000. With additional bond monies available the County will continue a program to rapidly draw down the backlog of liability. By drawing down the backlog of old liability, and correcting assessments before they become refund liability, the County will be in favorable position to meet its targeted budget amounts outlined in the multi-year plan. By becoming increasingly more efficient in the processing of claims it will allow the County to continue to shrink the backlog of liability from old proceedings to historic lows, reduce the County’s interest expense and get payments distributed to property owners in a more timely fashion.

**Tax Certiorari Activity (all dollars in millions)**

	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Projected 2009</b>
<b>Expenses</b>			
Commercial Refunds	\$54.5	\$57.4	\$57.0
Residential Refunds	\$10.2	\$19.6	\$10.0
Cancellations & Reductions	\$15.2	\$10.1	\$10.0
Petitions	\$1.7	\$1.5	\$ 1.5
Accrual (Net)*	\$5.5	\$10.2	N/A
<b>Total Expenses</b>	<b>\$87.1</b>	<b>\$98.8</b>	<b>\$78.5</b>
<b>Revenue Sources</b>			
Operating Funds	<b>\$50.0</b>	<b>\$40.0</b>	<b>\$50.0</b>
Prior Year Budget Surplus	<b>\$19.6</b>	<b>\$0.0</b>	<b>\$0.0</b>
Debt	<b>\$17.5</b>	<b>\$58.8</b>	<b>\$28.5</b>
<b>Total Revenue Sources</b>	<b>\$87.1</b>	<b>\$98.8</b>	<b>\$78.5</b>

\*Year end accrual in 2006 was \$19.5 million. Year end accrual in 2007 was \$25 million. The 2008 year end accrual is \$35.2 million. The net accrual amount accounts for a reversal of a prior year’s accrued amount plus the current year’s accrual.