

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending September 30, 2009

Nassau County

Long Island, New York



Thomas R. Suozzi, County Executive

**Office of Management and Budget
October 30, 2009**

MANAGEMENT, BUDGET & FINANCE VERTICAL

Deputy County Executive

Thomas Stokes

Budget Director

John O'Neill

Office of Management & Budget

Finance & Operations Unit

Paul Broderick
Ana Sousa
Marilee Carey
Maurice Chalmers
Sudha Malhotra
Susan Richer
Michael Going
Irfan Qureshi
Naiyana Srisawat
Narda Hall
Martha Worsham

Revenue & Grants Management Unit

Stephen Feiner
Jeffrey Siegel

Project & Performance Management

Barry Paul
Douglas Cioffi
Christopher Nolan
Herman Austin
Linda Guerreiro
Richard Haemmerle

Other Management, Budget & Finance

Contributors
Jeff Nogid
Arnold Taubman
Eleanor McCormack

Risk Management Unit

John Brooks
Bob Birbiglia
Phyllis Burnett
Gary Peckett
Everage Lyons

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EXECUTIVE SUMMARY

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



EXECUTIVE SUMMARY:

The Just days before Suozzi's inauguration as Nassau County Executive in 2002, the Maxwell School of Public Affairs rated Nassau the "worst run county in the nation". He inherited a county teetering on the brink of bankruptcy. The County's credit rating hovered just above junk-bond status. Annual budgets typically were balanced on unreasonable and risky estimates that did not come to fruition. Compounding the problem was the financial instability of the Nassau Health Care Corporation (NHCC). There were very few formal financial management procedures or policies. In short, long-term planning was nearly non-existent, and the former Administration had no clear vision of its future and no plan to solve its problems.

The Suozzi Administration has successfully engineered what has been lauded by public policy experts as one of the greatest government financial turnarounds in the country. The Daily News wrote, "Suozzi led Nassau from the brink of bankruptcy to fiscal health in a matter of three years." Within his first year in office, Suozzi turned a \$428 million deficit into a balanced budget, leading one of the most dramatic financial turnarounds in the country and has stabilized the County for the long-term.

This has been achieved by eliminating wasteful contracts, cutting the workforce to the smallest in 30 years, and achieving historic labor concessions. Nassau has received a historic 13 bond upgrades in five years.

Highlights:

- The County portion of the property tax bill was reduced from 22.7% in 2002 to 16.4% in the 2009-2010 budget
- The headcount has been reduced by 1,000 since the day Tom Suozzi took office
- Spending has been under the rate of inflation every year. Overall annual spending growth is 2.4% during the Suozzi administration versus the average annual CPI of 2.9%
- The administration has produced surpluses when NIFA projected risks
- Achieved a state cap on the local share of Medicaid
- Saved \$1 billion in smart government initiatives
- 13 bond upgrades
- Stabilization of NHCC



Executive Summary - Continued:

Response to 2008/2009 Fiscal Crisis

The Administration has demonstrated the willingness and ability to take swift and decisive actions upon learning of sudden unforeseen negative events that might threaten the County's financial performance.

On September 15, 2008, the day the County unveiled its 2009 proposed budget, Lehman Brothers went bankrupt. Shortly thereafter the stock market crashed and this started the chain of events that led to the fiscal crisis in 2008/2009.

Unlike the fiscal crisis that the County inherited, this crisis was not man made and caused by decades of fiscal management. Nassau County was on the brink of bankruptcy when the rest of the world's economies were booming. This fiscal crisis has been recognized as the worst since the Great Depression.

Due to negative growth in sales tax- which was unprecedented in Nassau County- a decline in investment income, and the failure of the State of New York to pass legislative items, Nassau County was facing a \$130 million gap in the 2009-2010 proposed budget.

On February 2, 2009, County Executive Suozzi laid out a three point plan to address the fiscal crisis: 1. Help from the Federal Government through FMAP stimulus Money 2. A combination of state legislative items and cuts in various County programs, and 3. Concessions from Unions and savings from ordinance employees. The Suozzi Administration was able to achieve savings in all three areas and was able to overcome the fiscal crisis faced in 2009

The Success of the County Executive's rescue plan is included in the 2009 fiscal projections and covered in the Overview section as well.

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OVERVIEW:

The County's Third Quarter report contains actual expenses for the first nine months 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 in the 2009 Budget.

To further address the weakening economy in the fourth quarter of 2008 and continued expected weakness into the first half of 2009, the Administration proactively responded to the national economic and credit crisis by outlining a multi-faceted Contingency Plan in February 2009. The Administration enacted the Contingency Plan, to mitigate the incremental risks in the Adopted 2009 Budget, as a result of the continuing global financial crisis.

The County Executive's outlined the following plan to close the expected \$130 million gap as follows:

- Federal Stimulus Money - FMAP \$40-\$50 million
- NYS Legislative Items or
- Sales Tax extension to Residential Energy \$30 million
- Labor Savings \$55 million

The Third Quarter Report includes estimates for the successful implementation of gap closers identified in the aforementioned 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 national economic recession and the Administration's plan to mitigate these risks.

The major revenue risk facing the County is the projected negative sales tax growth of six percent. The primary expense risk for the County was the assumption the County 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 increase in Federal Medicaid Assistance Percentage (FMAP). The State Legislature has approved the Red Light Camera Public Safety initiative, which will result in a recurring revenue stream. This initiative will be implemented in the third quarter of 2009 with full implementation by the end of first quarter of 2010. Fiscal 2009 includes labor savings of approximately \$56 million. The County received New York State approval to fund termination pay with bond proceeds as the County experiences the long-term benefits of a reduced and restructured workforce. The County awaits State Legislative approval for an increase in the county portion of the sales tax on cigarettes.

The Administration continues to vigilantly monitor spending, seek ways to further streamline operations, and manage its workforce as evidenced by the lower projected headcount and decreasing expenses.



Administration Reforms & Improvements:

Departmental Consolidations

As County Executive Suozzi reduced the size of the workforce while continuing to provide the same quality of services, he has consolidated county agencies and has proposed additional consolidation initiatives.

2009 and Prior	<ul style="list-style-type: none">• Building Maintenance Unit, Fleet Maintenance, and Custodial Work all consolidated into the Department of Public Works from the Police Department• Parks Maintenance was consolidated into the Department of Public Works from Parks• The Departments of Mental Health and Drug and Alcohol were merged into the Department of Behavioral Health, Chemical Dependency, and Developmental Disabilities• Information Technology staff in the Department of Social Services were moved into the Department of Information Technology
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Labor Concessions

As part of the 2009 concessions with the DAI, SOA and PBA, these unions have agreed to cap termination pay permanently at two times the employee salary and reduce the total amount paid for each day of accrued leave. This will result in approximately \$3.7 million in annual savings across these unions beginning in 2010.

Implementation of Fiscal Reforms - Enhanced Financial Reporting

- Four-Year Financial Planning - MYP
- Other Fiscal Reform - There have been many other fiscal important reforms that have been implemented since 2002. These include the development of the County's first-ever Program Budgets, Grants Plans, Revenue Manuals and Four-Year Capital Plans.
- External Recognition - During 2006, Nassau County was awarded the Government Finance Officers' Association (GFOA) Distinguished Budget Presentation Award for content and presentation of its budget documents. The County has now received this award four straight years, 2006 thru 2009



Administration Reforms & Improvements - Continued:

Reforms in Tax Certiorari

Prior to 2002, the County was borrowing as much as \$125 million per year to fund tax certiorari payment obligations. All funding for payments of tax certiorari claims came from debt issuance. No operating expense was budgeted.

The total tax refund liability was \$400 million in 2001 and growing at over \$100 million annually. We have cut the total liability by 65% - from \$400 million to \$139 million today. New liability (the value of new claims each year) has been reduced by 63%, from \$144 million per year to approx \$50 million, in part due to ARC's efforts to correct the preliminary assessment roll before becoming final.

As part of a concerted effort to reduce backlog, the court calendar accelerated to double the normal volume cases and we have accelerated payments to get them to constituents and reduce interest expenses. As a result, we have significantly reduced interest as a percentage of principal on new liability. Average interest on refunds is down to 2.1% from 7.3% in 2001.

The historic turnaround in the County response to tax review litigation was achieved by efforts of the Assessment Review Commission, County Attorney and Treasurer, with assistance from the Assessment and Information Technology departments and the strategic guidance of the Deputy County Executive for Management, Budget and Finance.



EXPENDITURE RESULTS

Salaries

The County very early in the year identified \$130 million risks to the budget and set forth actions to be taken in order to mitigate these risks. Managing the size of the workforce has been a success. The 2009 projected salaries for the five major funds are \$783.5 million which translates into an \$80.5 million surplus. The primary drivers of the surplus are the negotiated labor savings, bonding of termination pay, lag payroll and the value of open funded vacant positions. Included in the projections are \$654.8 million for base wages, \$56.1 million for overtime, and the balance for other salary items such as longevity, differential pay, and holiday pay. .

Base Wages: As of September 24 2009, there were 8,554 full-time and contract employees on-board, which represents 706 open vacant positions compared to the Adopted Budget figure of 9,260 (9,177 full-time employees and 83 contract employees). The early retirement incentive offered by the County saw over 400 employees attrite. This not only alleviated the current year expense, but also lowered the salary liability in the out years. All requisitions to backfill employees continue to be carefully reviewed and approved only when necessary.

Overtime: The Police Department's 2009 Adopted Budget funds \$32 million for overtime from the operating funds with an additional \$1.0 million in grant reimbursement revenue to offset the overtime expense. On a year to date basis through September, PD's overtime expense is \$21.4 million which is \$3.1 million, or 12.8 percent, lower than the corresponding period in fiscal 2008. On a year to date basis the total number of non-grant sworn overtime hours is 305,347 hours which is 65,100 or 17.6 percent, less compared to the same corresponding period last year.

The Correctional Center Fiscal 2009 Adopted Budget funds \$16.6 million in overtime expense. On a year to date basis through September the overtime expense is \$13.1 million which is \$3.4 million or 20.5 percent lower than the expense incurred over the corresponding period in fiscal 2008. On a year to date basis through September the department utilized 225,377 hours of overtime which is 85,837 or 27.6 percent lower than 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, active 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 \$312.7 million, which is a \$20.2 million surplus due mainly to a reduced workforce as a result of the County's 2009 attrition incentive 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.

The 2009 Adopted Budget for the Workers' Compensation expenses portion of employee benefits is \$14.9 million. The budget assumed the Loss Portfolio Transfer (LPT) would be completed before year end 2008. As the LPT did not happen, due to declining market conditions, and the new guideline by the New York State Worker's Compensation 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, 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 \$7.4 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. The news from Albany about the pending medical treatment reform for Workers' Compensation is that it has been delayed. As of the end of the second quarter of 2009, the County has incurred \$11.1 million in Workers' Compensation expenses. The County has been successful in reaching agreement on 82 lump sum settlements, providing a current year budgetary savings of an estimated \$626,000, with additional claims still under negotiation. The total savings for the claims settled to date is \$2.7 million. Nassau County was selected by New York State and has accepted to be a pilot county for the Workers' Compensation Medical Reform Program. It is anticipated that the County's involvement will begin sometime in the 4th Quarter of 2009. The County has received a notice from the state alluding to outstanding medical bills going back as far as the mid to late 1990's. The total amount of the outstanding payments is \$118,000 but the state indicates they would settle for \$81,000. The County is challenging the amounts as it is felt that all outstanding bills were settled in 2006.

Other Than Personnel Services

With the decrease in sales tax and other revenues, several contingency measures implemented in 2008 to address budget shortfalls remain in effect this year. These measures include 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 \$11.2 million surplus for 2009 and that is after significant restrictions in 2008 and the corresponding \$23.0 million in savings.

Utility Costs

Utility costs for the five major funds 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 \$39.7 million is flat compared to last year but will result in a surplus of approximately \$1.4 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 heating 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 \$166.7 million. The \$8.8 million projected deficit stems

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from significantly higher TANF, Safety Net and Food Stamps caseload trends (due to the economic downturn); this is partially offset by approximately \$4 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 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 Projected Preschool Special Education/Early Intervention Program of \$166.4 million results in a surplus of \$2 million against the 2009 Adopted Budget of \$168.4 million. The 2009 projection is consistent with the current run-rate and prior year actual of \$160.7 million and \$158.3 million in 2008 and 2007 respectively. State Aid for Pre-School Special Education is reimbursed at 59.5 percent and 49.0 percent for Early Intervention.



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 $\frac{5}{8}$ percent (four percent is retained by the State, $\frac{3}{8}$ percent is earmarked for the MTA, and $4\frac{1}{4}$ percent is forwarded to the County, of which $\frac{1}{4}$ 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 7.5 percent sales tax decline from 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 \$108 million which includes deferrals. The sales tax extension to Residential Energy tax is projected to yield \$17.5 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 \$25 million. The projected deficit is primarily due to the lack of expected State Legislative items and a delay in approval of red light cameras, resulting in partial year revenue. Approximately \$1.5 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 (\$627,000 less due to State budget reductions related to reimbursement for inmates and parole violators). State Aid in Social Services is projected to decrease by approximately \$1.7 million as a result of \$2 million in New York State reductions, partially offset by higher TANF and Safety Net caseload reimbursement. A \$413,000 deficit is projected in the Assessment Department, primarily due to the termination of the STAR program by New York State.

The Fiscal 2009 Adopted Budget appropriated \$119.3 million in Federal Aid and this report reflects a projected surplus of \$51.2 million. In 2009 the County anticipates receiving \$45 million in additional Federal Medical Assistance Percentages (FMAP) revenue as part of the federal economic stimulus measures. A \$439,000 deficit in the Correctional Center is due to an expected lower number of Federal inmates being housed in the facility, and the Police Department (PDH) anticipates \$1 million in additional grant funding. The Department of Public Works projects a deficit of \$580,000 as expenses related to the Traffic Computer Maintenance contract were transferred to a capital project. Federal Aid in Social Services is projected to increase by approximately \$4 million related to reimbursement for higher caseload expenses and \$2 million in additional ARRA funds for the Child Care Block Grant.

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 impact is a net deficit of \$14 million. The Parks department is projecting a \$7.5 million deficit attributed to the closing of the Aquatic Center, declining usage of its facilities as a result of the national economic decline and the delay in the advertising initiative. The County Clerk's office has experienced a decrease in the number of instruments being recorded and is also projecting a \$2 million deficit. Additionally, the projections recognize \$1.5 million deficit in ambulance billing within the Police Department.

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RECONCILIATION OF VARIANCES (ADOPTED TO THIRD QUARTER 2009 REPORT)

EXPENSE	OBJECT	Original Budget	Projections	Variance	Primary Factors contributing to the variance
EXPENSE					
	SALARIES, WAGES & FEES	863,927,328	783,474,080	80,453,248	The \$80.5 million surplus reflect negotiated Union labor savings, open funded vacancies, the bonding of termination pay and Lag payroll
	FRINGE BENEFITS	407,470,578	394,090,978	13,379,601	The surplus is due to the reduction in head count and corresponding decrease in salaries in addition to the health insurance rate savings. Partially off setting the decrease is the new MTA mobility tax of \$2.5 million.
	WORKERS COMPENSATION	16,880,193	22,668,599	(5,788,406)	Driving the deficit is the new guideline by the NYS Worker's Compensation 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	1,942,252	2,126,635	The projected surplus is a result of vigilant monitoring of OTPS spending for all but essential purchases.
	MATERIALS & SUPPLIES	-	-	-	
	GENERAL EXPENSES	34,918,910	31,229,852	3,689,058	Due to a decrease in gasoline prices and management measures, a surplus is projected.
	CONTRACTUAL SERVICES	127,546,707	122,205,287	5,341,420	A surplus is expected due to the Rescue Plan which will reduce HHS programs by \$4 million.
	UTILITY COSTS	41,152,772	39,744,824	1,407,948	The surplus is due to a decrease in oil and LIPA rates coupled with a consumer rebate.
	VAR DIRECT EXPENSES	225,000	225,000	-	
	INTEREST	41,595,010	34,942,609	6,652,401	The surplus is due to lower interest rates and the timing of borrowing.
	LOCAL GOVT ASST PROGRAM	62,393,799	55,994,281	6,399,518	Due to lower sales tax collections, lower payments will be due to local governments.
	PRINCIPAL	79,520,437	79,010,437	510,000	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	266,942,301	11,575,463	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 a lower increase in CPI than budgeted.
	NCIFA EXPENDITURES	700,000	1,400,000	(700,000)	
	OTHER EXPENSE	287,652,588	279,169,357	8,483,231	The surplus is due to no contingency usage, offset by debt service.
	EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	166,430,000	2,000,000	Based on prior year trends and current run-rate, a \$2.0 million surplus is projected.
	RECIPIENT GRANTS	53,800,000	60,685,901	(6,885,901)	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.
	PURCHASED SERVICES	49,700,000	49,691,207	8,793	
	EMERGENCY VENDOR PAYMENTS	54,380,000	56,355,000	(1,975,000)	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.
	MEDICAID	231,588,243	231,588,243	-	The local share of Medicaid expenses are capped.
EXPENSE Total		3,008,858,802	2,881,480,794	127,378,008	

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RECONCILIATION OF VARIANCES (ADOPTED TO THIRD QUARTER 2009 REPORT)					
REVENUE	OBJECT	Original Budget	Projections	Variance	Primary Factors contributing to the variance
		-	-	-	
	FUND BALANCE	10,000,000	10,000,000	-	
	GIFTS	-	11,932		
	INT PENALTY ON TAX	22,500,000	26,500,000	4,000,000	A surplus is projected due to higher volume of delinquent taxes.
	PERMITS & LICENSES	12,430,247	11,923,068	(507,179)	The deficit is due to a drop in pistol and establishments permits issued to businesses.
	FINES & FORFEITS	27,348,435	29,859,986	2,511,551	The surplus is derived from RLC revenue of \$4.6M which is offsetting a shortfall from traffic violations.
	INVEST INCOME	18,309,650	3,618,601	(14,691,049)	A deficit is projected due to a lower interest rate collected on deposit accounts.
	RENTS & RECOVERIES	46,836,554	47,593,821	757,267	The projected surplus is primarily due to prior years' contract disencumbrances.
	REVENUE OFFSET TO EXPENSE	11,873,105	11,508,012	(365,093)	The projected deficit is due to a decrease in the Medicaid Part D reimbursement.
	DEPT REVENUES	106,782,732	92,762,695	(14,020,037)	The Parks department is anticipating \$7.5 million lower revenues from the closing of the Aquatic Center and lower attendance; the number of instruments recorded in the Clerk's office has decreased and this is driving their revenue down by \$2 million and Police has also lowered their projections by \$1.5 million due to lower ambulance billing and accident report fees. County Attorney is projecting a shortfall of \$800K due to lower than expected revenue from the AON collection contract.
	CAP BACKCHARGES	12,047,920	9,550,071	(2,497,849)	The Information Technology and Public Works departments are projecting a deficit of \$2.2 million due to delayed capital project starts.
	INTERDEPT REVENUES	128,318,076	128,318,076	-	
	PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	6,119,869	(10,131)	
	D/S FROM CAP - DEBT SERVICE FROM CAPITAL	16,962,751	30,471,785	13,509,034	The surplus is due to greater than expected premium income on competitive bond deals.
	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	266,942,302	(11,575,461)	The deficit is offset by the surplus in debt service chargeback expenses.
	INTERFD CHGS - INTERFUND CHARGES REVENUE	81,258,238	54,625,173	(26,633,065)	The budget included \$11 million from the anticipated 2008 surplus which did not materialize. Police planned on using \$11 million of reserves to fund terminal pay which is no longer needed as this expense has been capitalized. 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	170,542,472	51,217,191	The projections include \$45.0 million in additional FMAP funding and \$1.2 from ARRA.
	STATE AID - REIMBURSEMENT OF EXPENSES	230,340,743	205,365,613	(24,975,130)	The major drivers of the deficit are \$19.9 million in state items that will not be attained in 2009 and \$1.7 million shortfall in DSS reimbursements which corresponds to a decrease in their expenses.
	SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	889,697,017	(84,458,422)	The Sales tax deficit reflects a year over year decrease of 7.5% partially offset by \$17.5 million in sales tax extension to residential energy.
	PART COUNTY - SALES TAX PART COUNTY	63,623,274	57,115,289	(6,507,985)	The Sales tax deficit reflects a year over year decrease of 7.5%.
	PROPERTY TAX	806,073,849	808,868,920	2,795,071	The projected surplus is from restored taxes.
	OTB 5% TAX	6,300,000	5,400,000	(900,000)	The projected deficit is due to a decrease in waging.
	SPECIAL TAXS - SPECIAL TAXES	27,734,745	28,719,745	985,000	The additional revenue is expected from E-911 surcharges.
REVENUE Total		3,008,858,802	2,895,514,447	(113,344,355)	

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**FUND AND
DEPARTMENTAL DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	863,927,328	649,461,909	783,474,080	80,453,248
	AB-FRINGE BENEFITS	407,470,578	313,144,448	394,090,978	13,379,601
	AC-WORKERS COMPENSATION	16,880,193	14,686,842	22,668,599	(5,788,406)
	BB-EQUIPMENT	4,068,887	952,798	1,942,252	2,126,635
	DD-GENERAL EXPENSES	34,918,910	20,923,267	31,229,852	3,689,058
	DE-CONTRACTUAL SERVICES	127,546,707	102,705,124	122,205,287	5,341,420
	DF-UTILITY COSTS	41,152,772	35,337,081	39,744,824	1,407,948
	DG-VAR DIRECT EXPENSES	225,000	-	225,000	-
	FF-INTEREST	41,595,010	24,109,020	34,942,609	6,652,401
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	4,430,180	55,994,281	6,399,518
	GG-PRINCIPAL	79,520,437	70,555,000	79,010,437	510,000
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	-	-
	HD-DEBT SERVICE CHARGEBACKS	278,517,764	-	266,942,301	11,575,463
	HF-INTER-DEPARTMENTAL CHARGES	128,318,076	22,239,431	128,318,076	-
	HH-INTERFD CHGS - INTERFUND CHARGES	14,506,947	14,352,575	14,506,947	-
	MM-MASS TRANSPORTATION	48,565,563	13,666,896	47,865,563	700,000
	NA-NCIFA EXPENDITURES	700,000	-	1,400,000	(700,000)
	OO-OTHER EXPENSE	287,652,588	80,212,744	279,169,357	8,483,231
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	140,926,574	166,430,000	2,000,000
	SS-RECIPIENT GRANTS	53,800,000	45,707,413	60,685,901	(6,885,901)
	TT-PURCHASED SERVICES	49,700,000	47,091,535	49,691,207	8,793
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	48,404,820	56,355,000	(1,975,000)
	XX-MEDICAID	231,588,243	190,852,376	231,588,243	-
EXPENSE Total		3,008,858,802	1,852,760,034	2,881,480,794	127,378,008
REVENUE					
	AA-FUND BALANCE	10,000,000	74,122,118	10,000,000	-
	B1-GIFTS	-	11,932	11,932	11,932
	BA-INT PENALTY ON TAX	22,500,000	19,963,216	26,500,000	4,000,000
	BC-PERMITS & LICENSES	12,430,247	8,173,419	11,923,068	(507,179)
	BD-FINES & FORFEITS	27,348,435	14,818,146	29,859,986	2,511,551
	BE-INVEST INCOME	18,309,650	2,184,506	3,618,601	(14,691,049)
	BF-RENTS & RECOVERIES	46,836,554	30,778,530	47,593,821	757,267
	BG-REVENUE OFFSET TO EXPENSE	11,873,105	375,000	11,508,012	(365,093)
	BH-DEPT REVENUES	106,782,732	64,886,819	92,762,695	(14,020,037)
	BI-CAP BACKCHARGES	12,047,920	3,766,250	9,550,071	(2,497,849)
	BJ-INTERDEPT REVENUES	128,318,076	22,240,264	128,318,076	-
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	6,119,869	6,119,869	(10,131)
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	16,962,751	22,617,722	30,471,785	13,509,034
	BS-OTB PROFITS	1,990,000	-	-	(1,990,000)
	BV-DEBT SERVICE CHARGEBACK REVENUE	278,517,763	-	266,942,302	(11,575,461)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	81,258,238	13,905,017	54,625,173	(26,633,065)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	119,325,281	48,829,965	170,542,472	51,217,191
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	230,340,743	97,823,936	205,365,613	(24,975,130)
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	423,365,249	889,697,017	(84,458,422)
	TB-PART COUNTY - SALES TAX PART COUNTY	63,623,274	35,554,640	57,115,289	(6,507,985)
	TL-PROPERTY TAX	806,073,849	808,868,920	808,868,920	2,795,071
	TO-OTB 5% TAX	6,300,000	3,508,075	5,400,000	(900,000)
	TX-SPECIAL TAXES - SPECIAL TAXES	27,734,745	19,152,484	28,719,745	985,000
REVENUE Total		3,008,858,802	1,721,066,075	2,895,514,447	(113,344,355)
SURPLUS / DEFICIT		-	(131,693,958)	14,033,653	14,033,653

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



DEBT SERVICE FUND					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	FF-INTEREST	41,595,010	24,109,020	34,942,609	6,652,401
	GG-PRINCIPAL	79,520,437	70,555,000	79,010,437	510,000
	OO-OTHER EXPENSE	189,351,604	11,547,024	194,971,870	(5,620,266)
EXPENSE Total		310,467,051	106,211,044	308,924,916	1,542,135
REVENUE					
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	16,962,751	22,617,722	30,471,785	13,509,034
	BV-DEBT SERVICE CHARGEBACK REVENUE	278,517,763	-	266,942,302	(11,575,461)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	14,986,537	1,603,441	11,510,829	(3,475,708)
REVENUE Total		310,467,051	24,221,163	308,924,916	(1,542,135)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	10,687,235	8,038,356	10,056,570	630,665
	AB-FRINGE BENEFITS	3,733,004	2,891,322	3,595,007	137,997
	BB-EQUIPMENT	59,500	20,847	34,877	24,623
	DD-GENERAL EXPENSES	227,718	73,837	221,197	6,521
	HD-DEBT SERVICE CHARGEBACKS	520,088	-	474,360	45,728
	HF-INTER-DEPARTMENTAL CHARGES	2,247,192	727,211	2,247,192	-
EXPENSE Total		21,539,010	15,747,303	20,656,544	882,466
REVENUE					
	BE-INVEST INCOME	60,000	905	2,000	(58,000)
	BF-RENTS & RECOVERIES	-	827	-	-
	BG-REVENUE OFFSET TO EXPENSE	25,305	-	29,251	3,946
	BH-DEPT REVENUES	5,797,186	4,066,511	5,397,186	(400,000)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	984	984	984	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	190,000	128,850	190,000	-
	TL-PROPERTY TAX	15,465,535	15,465,535	15,465,535	-
REVENUE Total		21,539,010	19,663,612	21,084,956	(454,054)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	222,070,511	163,518,461	201,425,180	20,645,331
	AB-FRINGE BENEFITS	104,710,366	82,725,862	98,700,281	6,010,085
	AC-WORKERS COMPENSATION	4,380,545	3,493,484	4,833,594	(453,049)
	BB-EQUIPMENT	869,603	80,187	455,883	413,720
	DD-GENERAL EXPENSES	3,905,090	1,745,288	3,062,257	842,833
	DE-CONTRACTUAL SERVICES	1,523,369	706,999	1,517,397	5,972
	DF-UTILITY COSTS	1,625,327	926,472	1,425,327	200,000
	HD-DEBT SERVICE CHARGEBACKS	128,940	-	157,833	(28,893)
	HF-INTER-DEPARTMENTAL CHARGES	27,434,044	1,016,449	27,434,044	-
	OO-OTHER EXPENSE	525,407	471,592	525,407	-
EXPENSE Total		367,173,202	254,684,794	339,537,203	27,635,999
REVENUE					
	AA-FUND BALANCE	-	5,016,419	-	-
	BC-PERMITS & LICENSES	2,828,447	1,369,992	2,828,447	-
	BD-FINES & FORFEITS	100,000	492,322	856,430	756,430
	BE-INVEST INCOME	2,120,201	87,047	110,201	(2,010,000)
	BF-RENTS & RECOVERIES	350,000	230,835	436,600	86,600
	BG-REVENUE OFFSET TO EXPENSE	1,089,798	-	1,417,569	327,771
	BH-DEPT REVENUES	3,911,617	2,072,427	3,411,617	(500,000)
	BJ-INTERDEPT REVENUES	527,397	76,569	527,397	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	11,209,852	209,852	209,852	(11,000,000)
	TL-PROPERTY TAX	345,035,890	345,035,890	345,035,890	-
REVENUE Total		367,173,202	354,591,352	354,834,003	(12,339,199)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	200,923,156	159,837,538	180,023,303	20,899,853
	AB-FRINGE BENEFITS	97,261,661	75,751,925	90,719,045	6,542,616
	AC-WORKERS COMPENSATION	1,032,321	1,678,540	2,442,988	(1,410,667)
	BB-EQUIPMENT	1,240,431	74,219	435,573	804,858
	DD-GENERAL EXPENSES	4,073,072	1,346,534	3,227,428	845,644
	DE-CONTRACTUAL SERVICES	7,591,721	5,883,709	7,561,960	29,761
	DF-UTILITY COSTS	2,933,440	1,238,092	2,933,440	-
	HD-DEBT SERVICE CHARGEBACKS	5,247,426	-	5,309,201	(61,775)
	HF-INTER-DEPARTMENTAL CHARGES	33,285,185	7,026,980	33,285,185	-
	LB-TRANS TO GENERAL FUND	-	-	-	-
	OO-OTHER EXPENSE	250,000	171,382	250,000	-
EXPENSE Total		353,838,413	253,008,918	326,188,123	27,650,290
REVENUE					
	BC-PERMITS & LICENSES	1,345,000	246,495	850,000	(495,000)
	BE-INVEST INCOME	129,049	3,438	6,000	(123,049)
	BF-RENTS & RECOVERIES	200,000	434,021	448,580	248,580
	BG-REVENUE OFFSET TO EXPENSE	1,458,406	-	1,957,715	499,309
	BH-DEPT REVENUES	20,266,987	11,673,971	19,266,987	(1,000,000)
	BI-CAP BACKCHARGES	1,741,623	439,327	1,741,623	-
	BJ-INTERDEPT REVENUES	12,788,222	1,842,364	12,788,222	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	364,728	202,585	364,728	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	427,950	19,846	1,427,950	1,000,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,589,000	1,138,576	2,589,000	-
	TL-PROPERTY TAX	289,073,953	289,073,953	289,073,953	-
	TX-SPECIAL TAXES - SPECIAL TAXES	23,453,495	15,614,754	24,438,495	985,000
REVENUE Total		353,838,413	320,689,331	354,953,253	1,114,840

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	430,246,426	318,067,554	391,969,027	38,277,399
	AB-FRINGE BENEFITS	201,765,547	151,775,339	201,076,645	688,903
	AC-WORKERS COMPENSATION	11,467,327	9,514,818	15,392,017	(3,924,690)
	BB-EQUIPMENT	1,899,353	777,546	1,015,919	883,434
	DD-GENERAL EXPENSES	26,713,030	17,757,608	24,718,970	1,994,060
	DE-CONTRACTUAL SERVICES	114,367,344	92,118,686	109,098,589	5,268,755
	DF-UTILITY COSTS	36,594,005	33,172,517	35,386,057	1,207,948
	DG-VAR DIRECT EXPENSES	225,000	-	225,000	-
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	4,430,180	55,994,281	6,399,518
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD-DEBT SERVICE CHARGEBACKS	272,621,310	-	261,000,907	11,620,403
	HF-INTER-DEPARTMENTAL CHARGES	65,351,655	13,468,792	65,351,655	-
	HH-INTERFD CHGS - INTERFUND CHARGES	14,506,947	14,352,575	14,506,947	-
	MM-MASS TRANSPORTATION	48,565,563	13,666,896	47,865,563	700,000
	NA-NCIFA EXPENDITURES	700,000	-	1,400,000	(700,000)
	OO-OTHER EXPENSE	97,525,577	68,022,746	83,422,080	14,103,497
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	140,926,574	166,430,000	2,000,000
	SS-RECIPIENT GRANTS	53,800,000	45,707,413	60,685,901	(6,885,901)
	TT-PURCHASED SERVICES	49,700,000	47,091,535	49,691,207	8,793
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	48,404,820	56,355,000	(1,975,000)
	XX-MEDICAID	231,588,243	190,852,376	231,588,243	-
EXPENSE Total		1,955,841,126	1,223,107,975	1,886,174,008	69,667,118
REVENUE					
	AA-FUND BALANCE	10,000,000	69,105,699	10,000,000	-
	B1-GIFTS	-	11,932	11,932	11,932
	BA-INT PENALTY ON TAX	22,500,000	19,963,216	26,500,000	4,000,000
	BC-PERMITS & LICENSES	8,256,800	6,556,932	8,244,621	(12,179)
	BD-FINES & FORFEITS	27,248,435	14,325,824	29,003,556	1,755,121
	BE-INVEST INCOME	16,000,400	2,093,115	3,500,400	(12,500,000)
	BF-RENTS & RECOVERIES	46,286,554	30,112,846	46,708,641	422,087
	BG-REVENUE OFFSET TO EXPENSE	9,299,596	375,000	8,103,477	(1,196,119)
	BH-DEPT REVENUES	76,806,942	47,073,911	64,686,905	(12,120,037)
	BI-CAP BACKCHARGES	10,306,297	3,326,923	7,808,448	(2,497,849)
	BJ-INTERDEPT REVENUES	115,002,457	20,321,331	115,002,457	-
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	6,119,869	6,119,869	(10,131)
	BS-OTB PROFITS	1,990,000	-	-	(1,990,000)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	54,696,137	11,888,154	42,538,780	(12,157,357)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,897,331	48,810,119	169,114,522	50,217,191
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	227,561,743	96,556,510	202,586,613	(24,975,130)
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	423,365,249	889,697,017	(84,458,422)
	TB-PART COUNTY - SALES TAX PART COUNTY	63,623,274	35,554,640	57,115,289	(6,507,985)
	TL-PROPERTY TAX	156,498,471	159,293,542	159,293,542	2,795,071
	TO-OTB 5% TAX	6,300,000	3,508,075	5,400,000	(900,000)
	TX-SPECIAL TAXES - SPECIAL TAXES	4,281,250	3,537,730	4,281,250	-
REVENUE Total		1,955,841,126	1,001,900,617	1,855,717,319	(100,123,807)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



AC-DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	200,809	107,048	131,409	69,400
	BB-EQUIPMENT	5,000	-	2,500	2,500
	DD-GENERAL EXPENSES	5,900	1,500	5,400	500
	DE-CONTRACTUAL SERVICES	35,000	17,999	35,000	-
EXPENSE Total		246,709	126,547	174,309	72,400

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AR-ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,660,642	2,477,253	3,414,139	246,503
	BB-EQUIPMENT	-	-	-	-
	DD-GENERAL EXPENSES	112,600	57,360	112,600	-
	DE-CONTRACTUAL SERVICES	1,780,000	1,402,028	1,600,000	180,000
EXPENSE Total		5,553,242	3,936,642	5,126,739	426,503
REVENUE					
	BF-RENTS & RECOVERIES	-	64,449	-	-
	BI-CAP BACKCHARGES	93,914	-	93,914	-
REVENUE Total		93,914	64,449	93,914	-

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AS-ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	14,945,029	10,175,603	12,761,988	2,183,041
	BB-EQUIPMENT	80,000	9,360	20,000	60,000
	DD-GENERAL EXPENSES	811,170	520,388	811,170	-
	DE-CONTRACTUAL SERVICES	371,000	301,220	371,000	-
EXPENSE Total		16,207,199	11,006,571	13,964,158	2,243,041
REVENUE					
	BF-RENTS & RECOVERIES	-	21,732	-	-
	BH-DEPT REVENUES	250,000	126,754	180,000	(70,000)
	BI-CAP BACKCHARGES	57,088	-	-	(57,088)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	902,775	-	490,000	(412,775)
REVENUE Total		1,209,863	148,485	670,000	(539,863)

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AT-COUNTY ATTORNEY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	12,123,700	8,968,527	11,519,475	604,225
	BB-EQUIPMENT	40,394	602	602	39,792
	DD-GENERAL EXPENSES	687,237	486,980	687,237	-
	DE-CONTRACTUAL SERVICES	2,721,329	910,917	2,221,329	500,000
EXPENSE Total		15,572,660	10,367,026	14,428,643	1,144,017
REVENUE					
	BD-FINES & FORFEITS	10,000	155,017	155,017	145,017
	BF-RENTS & RECOVERIES	1,100,000	643,703	875,000	(225,000)
	BH-DEPT REVENUES	985,000	80,849	185,000	(800,000)
	BI-CAP BACKCHARGES	38,443	-	-	(38,443)
	BJ-INTERDEPT REVENUES	2,199,000	837,783	2,199,000	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	900,000	(120,075)	320,000	(580,000)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	500,000	(11,895)	124,000	(376,000)
REVENUE Total		5,732,443	1,585,382	3,858,017	(1,874,426)

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BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	7,010,005	4,706,930	5,602,823	1,407,182
	DD-GENERAL EXPENSES	719,509	231,200	669,509	50,000
	DE-CONTRACTUAL SERVICES	12,629,120	9,159,579	11,500,000	1,129,120
	HF-INTER-DEPARTMENTAL CHARGES	2,252,086	644,678	2,252,086	-
EXPENSE Total		22,610,720	14,742,387	20,024,418	2,586,302
REVENUE					
	BF-RENTS & RECOVERIES	15,000	207,393	119,000	104,000
	BH-DEPT REVENUES	301,000	167,583	217,000	(84,000)
	BI-CAP BACKCHARGES			26,598	26,598
	BJ-INTERDEPT REVENUES	962,043	414,924	962,043	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	398,000	333,643	333,643	(64,357)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	8,150,000	2,056,859	7,950,000	(200,000)
REVENUE Total		9,826,043	3,180,401	9,608,284	(217,759)

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BU-OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,492,833	2,374,073	2,942,979	549,854
	AC-WORKERS COMPENSATION	8,382,979	5,928,372	9,677,978	(1,294,999)
	BB-EQUIPMENT	10,000	-	-	10,000
	DD-GENERAL EXPENSES	46,350	37,131	46,350	-
	DE-CONTRACTUAL SERVICES	1,236,124	1,778,124	1,911,124	(675,000)
	OO-OTHER EXPENSE	500,000	45,481	50,000	450,000
EXPENSE Total		13,668,286	10,163,181	14,628,431	(960,145)
REVENUE					
	BF-RENTS & RECOVERIES	2,225,000	452,958	1,443,173	(781,827)
	BI-CAP BACKCHARGES	131,087	-	169,653	38,566
	BJ-INTERDEPT REVENUES	552,731	-	552,731	-
REVENUE Total		2,908,818	452,958	2,165,557	(743,261)

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CA-OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,826,129	1,908,766	2,181,954	644,175
	BB-EQUIPMENT	4,151	1,461	2,932	1,219
	DD-GENERAL EXPENSES	24,050	12,002	15,385	8,665
	DE-CONTRACTUAL SERVICES	20,000	6,933	6,933	13,067
	HF-INTER-DEPARTMENTAL CHARGES	352,958	-	352,958	-
EXPENSE Total		3,227,288	1,929,162	2,560,162	667,126
REVENUE					
	BC-PERMITS & LICENSES	3,810,000	2,979,166	3,810,000	-
	BD-FINES & FORFEITS	950,000	565,301	950,000	-
	BH-DEPT REVENUES	510,200	4,500	25,200	(485,000)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	45,900	19,434	50,900	5,000
REVENUE Total		5,316,100	3,568,400	4,836,100	(480,000)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



CC-NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	126,789,302	95,384,679	123,383,582	3,405,720
	AB-FRINGE BENEFITS		(269)		-
	AC-WORKERS COMPENSATION	1,945,268	2,653,358	4,114,886	(2,169,618)
	BB-EQUIPMENT	19,800	3,432	14,800	5,000
	DD-GENERAL EXPENSES	3,880,400	2,394,161	3,536,000	344,400
	DE-CONTRACTUAL SERVICES	21,379,457	20,920,576	22,900,000	(1,520,543)
	DF-UTILITY COSTS	645,450	354,348	535,000	110,450
	HF-INTER-DEPARTMENTAL CHARGES	3,727,709	-	3,727,709	-
EXPENSE Total		158,387,386	121,710,286	158,211,977	175,409
REVENUE					
	BD-FINES & FORFEITS	60,000	16,488	26,000	(34,000)
	BF-RENTS & RECOVERIES	1,889,000	(775,084)	889,000	(1,000,000)
	BG-REVENUE OFFSET TO EXPENSE	630,000	375,000	530,000	(100,000)
	BH-DEPT REVENUES	2,610,000	1,787,635	2,560,000	(50,000)
	BJ-INTERDEPT REVENUES	270,000	131,287	270,000	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	13,475,050	3,879,077	13,914,449	439,399
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,100,000	73,982	473,000	(627,000)
REVENUE Total		20,034,050	5,488,384	18,662,449	(1,371,601)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



CE-COUNTY EXECUTIVE					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,683,907	2,262,516	2,743,004	940,903
	DD-GENERAL EXPENSES	32,400	22,284	32,400	-
	DE-CONTRACTUAL SERVICES	100,361	9,780	100,361	-
EXPENSE Total		3,816,668	2,294,581	2,875,765	940,903
REVENUE					
	BF-RENTS & RECOVERIES	-	103	-	-
REVENUE Total		-	103	-	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



CF-OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,097,554	2,216,477	2,656,797	440,758
	BB-EQUIPMENT	2,200	1,000	2,200	-
	DD-GENERAL EXPENSES	1,819,037	1,579,687	1,819,037	-
	DE-CONTRACTUAL SERVICES	3,000	-	-	3,000
	HF-INTER-DEPARTMENTAL CHARGES	637,872	-	637,872	-
EXPENSE Total		5,559,663	3,797,164	5,115,906	443,758
REVENUE					
	BF-RENTS & RECOVERIES	-	398	-	-
	BJ-INTERDEPT REVENUES	1,210,754	669,732	1,210,754	-
REVENUE Total		1,210,754	670,130	1,210,754	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



CL-COUNTY CLERK

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	6,340,481	4,216,760	5,397,181	943,300
	BB-EQUIPMENT	125,000	11,427	75,000	50,000
	DD-GENERAL EXPENSES	371,750	292,610	371,750	-
	DE-CONTRACTUAL SERVICES	300,000	156,464	300,000	-
EXPENSE Total		7,137,231	4,677,260	6,143,931	993,300
REVENUE					
	BD-FINES & FORFEITS	300,000	130,165	300,000	-
	BF-RENTS & RECOVERIES	-	514	-	-
	BH-DEPT REVENUES	17,661,600	10,167,009	15,661,600	(2,000,000)
REVENUE Total		17,961,600	10,297,688	15,961,600	(2,000,000)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



CO-COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	8,093,402	5,329,559	6,504,191	1,589,211
	BB-EQUIPMENT	128,000	32,132	128,000	-
	DD-GENERAL EXPENSES	170,000	65,543	170,000	-
	DE-CONTRACTUAL SERVICES	380,000	58,847	380,000	-
EXPENSE Total		8,771,402	5,486,081	7,182,191	1,589,211
REVENUE					
	BF-RENTS & RECOVERIES	500,000	673	200,000	(300,000)
	BH-DEPT REVENUES	17,300	9,322	17,300	-
	BI-CAP BACKCHARGES			96,876	96,876
REVENUE Total		517,300	9,995	314,176	(203,124)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



CS-CIVIL SERVICE					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,135,012	3,533,726	4,487,407	647,605
	DD-GENERAL EXPENSES	284,420	132,282	284,420	-
	DE-CONTRACTUAL SERVICES	25,000	-	25,000	-
	HH-INTERFD CHGS - INTERFUND CHARGES	50,000	-	50,000	-
EXPENSE Total		5,494,432	3,666,007	4,846,827	647,605
REVENUE					
	BF-RENTS & RECOVERIES	-	3,042	-	-
	BH-DEPT REVENUES	280,550	220,973	280,550	-
REVENUE Total		280,550	224,015	280,550	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



CT-COURTS					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AB-FRINGE BENEFITS	2,111,364	1,308,858	1,893,042	218,322
EXPENSE Total		2,111,364	1,308,858	1,893,042	218,322
REVENUE					
	BG-REVENUE OFFSET TO EXPENSE	169,543	-	103,701	(65,842)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,786,475	1,408,440	1,741,599	(44,876)
REVENUE Total		1,956,018	1,408,440	1,845,300	(110,718)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



DA-DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	30,027,320	22,044,445	27,395,398	2,631,922
	BB-EQUIPMENT	123,000	35,469	123,000	-
	DD-GENERAL EXPENSES	753,958	588,154	753,958	-
	DE-CONTRACTUAL SERVICES	916,000	781,059	916,000	-
	HF-INTER-DEPARTMENTAL CHARGES	2,297,420	-	2,297,420	-
EXPENSE Total		34,117,698	23,449,127	31,485,776	2,631,922
REVENUE					
	BE-INVEST INCOME	400	-	400	-
	BF-RENTS & RECOVERIES	-	22,319	-	-
	BH-DEPT REVENUES	-	30,324	-	-
	BJ-INTERDEPT REVENUES	240,113	-	240,113	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	1,988,749	293,219	1,988,749	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	31,709	-	31,709	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	52,308	13,077	52,308	-
REVENUE Total		2,313,279	358,939	2,313,279	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



DS-DEBT SERVICE					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE	HD-DEBT SERVICE CHARGEBACKS	272,621,310	-	261,000,907	11,620,403
EXPENSE Total		272,621,310	-	261,000,907	11,620,403

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



EL-BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	11,107,619	7,030,488	10,427,053	680,566
	BB-EQUIPMENT	82,120	33,890	69,296	12,824
	DD-GENERAL EXPENSES	972,359	508,209	854,359	118,000
	DE-CONTRACTUAL SERVICES	549,000	150,000	549,000	-
EXPENSE Total		12,711,098	7,722,587	11,899,708	811,390
REVENUE					
	BF-RENTS & RECOVERIES	120,000	197,032	120,000	-
	BH-DEPT REVENUES	35,000	36,179	36,179	1,179
REVENUE Total		155,000	233,211	156,179	1,179

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



EM-EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	521,336	363,330	430,739	90,597
	BB-EQUIPMENT	24,330	-	19,330	5,000
	DD-GENERAL EXPENSES	22,930	20,526	22,930	-
	DE-CONTRACTUAL SERVICES	900,173	675,000	900,173	-
	HF-INTER-DEPARTMENTAL CHARGES	73,431	-	73,431	-
EXPENSE Total		1,542,200	1,058,856	1,446,603	95,597
REVENUE					
	BF-RENTS & RECOVERIES	-	115	-	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	350,000	-	350,000	-
REVENUE Total		350,000	115	350,000	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



FB-FRINGE BENEFIT					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AB-FRINGE BENEFITS	175,346,205	139,173,780	176,330,999	(984,794)
EXPENSE Total		175,346,205	139,173,780	176,330,999	(984,794)
REVENUE					
	BG-REVENUE OFFSET TO EXPENSE	3,027,311	-	2,507,485	(519,826)
	BH-DEPT REVENUES	-	10,803	10,803	10,803
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	11,274,402	274,402	274,402	(11,000,000)
REVENUE Total		14,301,713	285,205	2,792,690	(11,509,023)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



HE-HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	18,505,470	13,136,081	16,090,558	2,414,912
	BB-EQUIPMENT	20,927	10,085	20,927	-
	DD-GENERAL EXPENSES	1,580,200	1,236,930	1,780,200	(200,000)
	DE-CONTRACTUAL SERVICES	6,536,017	6,093,646	6,196,017	340,000
	HF-INTER-DEPARTMENTAL CHARGES	6,265,080	1,748,203	6,265,080	-
	OO-OTHER EXPENSE		(87,500)		-
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	140,926,574	166,430,000	2,000,000
EXPENSE Total		201,337,694	163,064,019	196,782,782	4,554,912
REVENUE					
	BC-PERMITS & LICENSES	4,256,800	3,275,945	4,132,800	(124,000)
	BD-FINES & FORFEITS	230,000	207,165	230,000	-
	BF-RENTS & RECOVERIES	300,000	788,431	600,000	300,000
	BH-DEPT REVENUES	10,023,800	6,572,283	10,023,800	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	145,394	33,708	52,394	(93,000)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	98,204,440	43,895,297	97,504,440	(700,000)
REVENUE Total		113,160,434	54,772,830	112,543,434	(617,000)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



HI-CE - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	628,439	481,419	632,648	(4,209)
	BB-EQUIPMENT	8,300	-	-	8,300
	DD-GENERAL EXPENSES	113,219	9,802	63,219	50,000
	DE-CONTRACTUAL SERVICES	1,275,000	-	1,200,000	75,000
	HF-INTER-DEPARTMENTAL CHARGES	378,963	242,345	378,963	-
EXPENSE Total		2,403,921	733,565	2,274,830	129,091
REVENUE					
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	391,124	64,668	391,124	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,000,000	5,272	1,000,000	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	230,000	-	230,000	-
REVENUE Total		1,621,124	69,940	1,621,124	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



HP-CE - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	340,426	236,307	256,693	83,734
	BB-EQUIPMENT	4,000	199	4,000	-
	DD-GENERAL EXPENSES	31,232	18,543	25,232	6,000
	DE-CONTRACTUAL SERVICES	4,500	-	-	4,500
	HF-INTER-DEPARTMENTAL CHARGES	313,301	106,456	313,301	-
EXPENSE Total		693,459	361,504	599,226	94,234
REVENUE					
	BD-FINES & FORFEITS	50,000	19,237	50,000	-
	BJ-INTERDEPT REVENUES	682,608	-	682,608	-
REVENUE Total		732,608	19,237	732,608	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



HR-COMMISSION ON HUMAN RIGHTS					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	794,577	697,770	750,486	44,091
	BB-EQUIPMENT	2,250	-	2,250	-
	DD-GENERAL EXPENSES	15,762	7,840	15,762	-
	DE-CONTRACTUAL SERVICES	18,000	4,900	18,000	-
EXPENSE Total		830,589	710,510	786,498	44,091
REVENUE					
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	50,000	-	50,000	-
REVENUE Total		50,000	-	50,000	-

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IT-INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	13,308,842	9,029,108	11,159,580	2,149,262
	BB-EQUIPMENT	72,170	-	47,170	25,000
	DD-GENERAL EXPENSES	727,243	290,364	625,000	102,243
	DE-CONTRACTUAL SERVICES	8,906,861	5,163,332	8,406,861	500,000
	DF-UTILITY COSTS	4,875,955	3,675,883	4,865,955	10,000
	HF-INTER-DEPARTMENTAL CHARGES	1,364,431	-	1,364,431	-
EXPENSE Total		29,255,502	18,158,686	26,468,997	2,786,505
REVENUE					
	BF-RENTS & RECOVERIES	-	229,250	-	-
	BH-DEPT REVENUES	27,000	102,693	127,000	100,000
	BI-CAP BACKCHARGES	3,781,305	1,062,681	2,600,000	(1,181,305)
	BJ-INTERDEPT REVENUES	9,463,593	4,114,786	9,463,593	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	366,420	206,048	366,420	-
REVENUE Total		13,638,318	5,715,457	12,557,013	(1,081,305)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



LE-COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	6,403,608	4,115,910	5,385,963	1,017,645
	BB-EQUIPMENT	35,324	-	35,324	-
	DD-GENERAL EXPENSES	1,817,450	1,634,309	1,817,450	-
	DE-CONTRACTUAL SERVICES	1,182,619	972,898	1,182,619	-
EXPENSE Total		9,439,001	6,723,117	8,421,356	1,017,645
REVENUE					
	BF-RENTS & RECOVERIES	-	353,046	-	-
REVENUE Total		-	353,046	-	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



LR-OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	522,622	312,103	393,870	128,752
	DD-GENERAL EXPENSES	9,650	8,429	9,650	-
	DE-CONTRACTUAL SERVICES	599,160	131,863	599,160	-
EXPENSE Total		1,131,432	452,395	1,002,680	128,752
REVENUE					
	BF-RENTS & RECOVERIES		551		-
REVENUE Total			551		-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



MA-OFFICE OF MINORITY AFFAIRS					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	542,630	387,303	487,754	54,876
	BB-EQUIPMENT	725	-	725	-
	DD-GENERAL EXPENSES	26,557	9,749	16,557	10,000
	DE-CONTRACTUAL SERVICES	75,000	299	55,000	20,000
EXPENSE Total		644,912	397,351	560,036	84,876
REVENUE					
	BF-RENTS & RECOVERIES	-	2,333	-	-
REVENUE Total		-	2,333	-	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



ME-MEDICAL EXAMINER

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,355,779	3,865,405	4,584,272	771,507
	BB-EQUIPMENT	23,000	6,712	23,000	-
	DD-GENERAL EXPENSES	467,474	360,738	467,474	-
	DE-CONTRACTUAL SERVICES	58,805	57,575	58,805	-
	HF-INTER-DEPARTMENTAL CHARGES	4,764,749	520,089	4,764,749	-
EXPENSE Total		10,669,807	4,810,519	9,898,300	771,507
REVENUE					
	BF-RENTS & RECOVERIES	-	8,595	-	-
	BH-DEPT REVENUES	20,000	14,378	20,000	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,668,907	1,026,966	1,995,000	(673,907)
REVENUE Total		2,688,907	1,049,939	2,015,000	(673,907)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



MI-MISCELLANEOUS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	(12,800,000)	177,000	177,000	(12,977,000)
	AB-FRINGE BENEFITS	24,307,978	11,292,970	22,852,604	1,455,375
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	4,430,180	55,994,281	6,399,518
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HF-INTER-DEPARTMENTAL CHARGES	6,614,156	1,970,261	6,614,156	-
	HH-INTERFD CHGS - INTERFUND CHARGES	14,456,947	14,352,575	14,456,947	-
	NA-NCIFA EXPENDITURES	700,000	-	1,400,000	(700,000)
	OO-OTHER EXPENSE	32,533,614	12,794,759	19,620,117	12,913,497
EXPENSE Total		141,206,494	58,017,744	134,115,105	7,091,390
REVENUE					
	AA-FUND BALANCE	10,000,000	69,105,699	10,000,000	-
	BF-RENTS & RECOVERIES	15,350,000	15,455,971	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	10,787,713	14,456,947	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	153,770	28,360	153,770	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,610,973	2,588,907	2,670,293	59,320
REVENUE Total		48,044,432	97,966,650	47,593,301	(451,131)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



PA-PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	511,118	365,469	463,516	47,602
	DD-GENERAL EXPENSES	10,405	1,490	9,155	1,250
	DE-CONTRACTUAL SERVICES	13,600	-	14,850	(1,250)
EXPENSE Total		535,123	366,959	487,521	47,602
REVENUE					
	BH-DEPT REVENUES	327,854	404,758	350,000	22,146
REVENUE Total		327,854	404,758	350,000	22,146

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



PB-PROBATION

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	20,229,687	14,860,103	15,523,545	4,706,142
	BB-EQUIPMENT	25,252	20,540	20,252	5,000
	DD-GENERAL EXPENSES	193,833	122,862	153,833	40,000
	DE-CONTRACTUAL SERVICES	308,500	256,762	308,500	-
	HF-INTER-DEPARTMENTAL CHARGES	1,000	-	1,000	-
EXPENSE Total		20,758,272	15,260,267	16,007,130	4,751,142
REVENUE					
	BF-RENTS & RECOVERIES	-	1,605	-	-
	BH-DEPT REVENUES	1,700,000	1,408,001	1,700,000	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	-	9,113	-	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	12,000	12,000	12,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	3,743,000	1,751,446	3,253,000	(490,000)
REVENUE Total		5,443,000	3,182,165	4,965,000	(478,000)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



PE-DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,102,041	760,378	986,227	115,814
	DD-GENERAL EXPENSES	42,100	10,717	42,100	-
	DE-CONTRACTUAL SERVICES	60,000	15,000	60,000	-
EXPENSE Total		1,204,141	786,094	1,088,327	115,814
REVENUE					
	BF-RENTS & RECOVERIES	-	1,611	-	-
	BI-CAP BACKCHARGES	784,853	-	524,853	(260,000)
REVENUE Total		784,853	1,611	524,853	(260,000)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



PK-PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	14,935,893	11,763,816	13,724,899	1,210,994
	BB-EQUIPMENT	243,500	212,183	243,500	-
	DD-GENERAL EXPENSES	940,512	661,949	940,512	-
	DE-CONTRACTUAL SERVICES	2,483,000	2,112,532	2,483,000	-
EXPENSE Total		18,602,905	14,750,480	17,391,911	1,210,994
REVENUE					
	BF-RENTS & RECOVERIES	853,640	905,435	853,640	-
	BH-DEPT REVENUES	25,710,550	14,716,615	18,214,235	(7,496,315)
	BI-CAP BACKCHARGES	2,736	-	2,736	-
	TX-SPECIAL TAXES - SPECIAL TAXES	875,000	1,478,984	875,000	-
REVENUE Total		27,441,926	17,101,035	19,945,611	(7,496,315)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



PL-PLANNING					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,800,433	1,269,484	1,620,782	179,651
	DD-GENERAL EXPENSES	59,379	23,103	31,379	28,000
	DE-CONTRACTUAL SERVICES	173,650	52,523	173,650	-
	DG-VAR DIRECT EXPENSES	225,000	-	225,000	-
	HF-INTER-DEPARTMENTAL CHARGES	1,466,945	-	1,466,945	-
	MM-MASS TRANSPORTATION	48,565,563	13,666,896	47,865,563	700,000
	OO-OTHER EXPENSE	75,000	75,000	75,000	-
EXPENSE Total		52,365,970	15,087,006	51,458,319	907,651
REVENUE					
	BD-FINES & FORFEITS	10,000	40	10,000	-
	BF-RENTS & RECOVERIES	-	55,589	-	-
	BH-DEPT REVENUES	1,360,000	1,023,398	1,109,150	(250,850)
	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	52,572	52,572	27,572
REVENUE Total		1,462,189	1,131,599	1,238,911	(223,278)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



PR-PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,691,513	1,178,714	1,488,540	202,973
	DD-GENERAL EXPENSES	23,400	17,537	23,400	-
	DE-CONTRACTUAL SERVICES	1,500	1,450	1,500	-
	HF-INTER-DEPARTMENTAL CHARGES	179,691	-	179,691	-
EXPENSE Total		1,896,104	1,197,701	1,693,131	202,973
REVENUE					
	BF-RENTS & RECOVERIES	350,000	127,360	350,000	-
	BH-DEPT REVENUES	20,500	19,165	20,500	-
	BI-CAP BACKCHARGES			38,212	38,212
	BJ-INTERDEPT REVENUES	990,151	448,719	990,151	-
REVENUE Total		1,360,651	595,244	1,398,863	38,212

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



PW-PUBLIC WORKS DEPARTMENT					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	49,416,034	35,602,374	39,130,346	10,285,688
	AC-WORKERS COMPENSATION	1,139,080	933,089	1,599,153	(460,073)
	BB-EQUIPMENT	686,975	360,735	536,975	150,000
	DD-GENERAL EXPENSES	7,896,489	4,976,888	7,296,489	600,000
	DE-CONTRACTUAL SERVICES	8,660,894	4,843,450	8,225,894	435,000
	DF-UTILITY COSTS	31,072,200	29,142,197	29,984,702	1,087,498
	HF-INTER-DEPARTMENTAL CHARGES	11,419,601	-	11,419,601	-
	OO-OTHER EXPENSE	-	(617)	-	-
EXPENSE Total		110,291,273	75,858,115	98,193,160	12,098,113
REVENUE					
	BC-PERMITS & LICENSES	190,000	301,821	301,821	111,821
	BF-RENTS & RECOVERIES	72,000	653,601	72,000	-
	BH-DEPT REVENUES	927,000	793,353	927,000	-
	BI-CAP BACKCHARGES	5,155,443	2,264,242	4,155,443	(1,000,000)
	BJ-INTERDEPT REVENUES	23,400,358	7,746,353	23,400,358	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	4,615,276	91,569	3,615,276	(1,000,000)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	580,000	-	-	(580,000)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	55,000	22,510	55,000	-
REVENUE Total		34,995,077	11,873,449	32,526,898	(2,468,179)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



RE-OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	850,775	598,483	775,993	74,782
	DD-GENERAL EXPENSES	118,304	91,653	118,304	-
	DE-CONTRACTUAL SERVICES	102,640	71,300	102,640	-
	OO-OTHER EXPENSE	14,416,963	13,020,678	13,676,963	740,000
EXPENSE Total		15,488,682	13,782,113	14,673,900	814,782
REVENUE					
	BF-RENTS & RECOVERIES	9,098,030	8,364,521	9,098,030	-
	BH-DEPT REVENUES	882,864	91,920	114,864	(768,000)
	BI-CAP BACKCHARGES	2,487	-	2,487	-
	BJ-INTERDEPT REVENUES	11,287,585	5,545,319	11,287,585	-
REVENUE Total		21,270,966	14,001,760	20,502,966	(768,000)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



RM-RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	961,817	693,929	756,784	205,033
	BB-EQUIPMENT	40,000	-	-	40,000
	DD-GENERAL EXPENSES	189,000	82,781	99,000	90,000
	DE-CONTRACTUAL SERVICES	101,589	60,960	101,589	-
	HF-INTER-DEPARTMENTAL CHARGES	396,941	-	396,941	-
EXPENSE Total		1,689,347	837,670	1,354,314	335,033
REVENUE					
	BF-RENTS & RECOVERIES	-	4,227	-	-
	BJ-INTERDEPT REVENUES	821,383	78,876	821,383	-
REVENUE Total		821,383	83,103	821,383	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



RS-RESERVES

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
REVENUE					
	BF-RENTS & RECOVERIES	12,000,000	176,264	13,050,000	1,050,000
REVENUE Total		12,000,000	176,264	13,050,000	1,050,000

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



RV-GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
REVENUE	B1-GIFTS	-	11,932	11,932	11,932
	BD-FINES & FORFEITS	2,850,000	1,644,018	2,850,000	-
	BF-RENTS & RECOVERIES	2,413,884	-	2,413,884	-
	BH-DEPT REVENUES	870,000	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	6,119,869	6,119,869	(10,131)
	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	-	-	(19,900,000)
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	423,365,249	889,697,017	(84,458,422)
	TB-PART COUNTY - SALES TAX PART COUNTY	63,623,274	35,554,640	57,115,289	(6,507,985)
	TL-PROPERTY TAX	156,498,471	159,293,542	159,293,542	2,795,071
	TO-OTB 5% TAX	6,300,000	3,508,075	5,400,000	(900,000)
REVENUE Total		1,317,070,498	630,117,325	1,205,860,963	(111,209,535)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



SA-COORD AGENCY FOR SPANISH AMERICANS					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	401,659	314,068	410,573	(8,914)
	DD-GENERAL EXPENSES	3,443	2,000	3,443	-
	DE-CONTRACTUAL SERVICES	40,000	-	40,000	-
EXPENSE Total		445,102	316,068	454,016	(8,914)
REVENUE					
	BH-DEPT REVENUES	15,000	6,515	15,000	-
REVENUE Total		15,000	6,515	15,000	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



SC-SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,770,569	1,904,997	2,354,234	416,335
	DD-GENERAL EXPENSES	45,350	13,366	35,350	10,000
	DE-CONTRACTUAL SERVICES	15,821,548	14,198,421	14,627,791	1,193,757
	HF-INTER-DEPARTMENTAL CHARGES	1,326,527	351,336	1,326,527	-
EXPENSE Total		19,963,994	16,468,120	18,343,902	1,620,092
REVENUE					
	BF-RENTS & RECOVERIES	-	399,080	-	-
	BH-DEPT REVENUES	16,724	11,122	16,724	-
	BJ-INTERDEPT REVENUES	585,066	333,553	585,066	-
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	98,088	119	98,088	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,173,081	2,240,052	5,263,301	90,220
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	7,138,978	2,629,346	7,223,735	84,757
REVENUE Total		13,011,937	5,613,271	13,186,914	174,977

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



SS-SOCIAL SERVICES

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	56,157,148	38,482,104	49,751,434	6,405,714
	BB-EQUIPMENT	67,200	34,272	67,200	-
	DD-GENERAL EXPENSES	1,200,576	831,881	1,200,576	-
	DE-CONTRACTUAL SERVICES	14,932,632	12,489,328	13,775,327	1,157,305
	DF-UTILITY COSTS	400	89	400	-
	HF-INTER-DEPARTMENTAL CHARGES	19,856,752	7,743,544	19,856,752	-
	SS-RECIPIENT GRANTS	53,800,000	45,707,413	60,685,901	(6,885,901)
	TT-PURCHASED SERVICES	49,700,000	47,091,535	49,691,207	8,793
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	48,404,820	56,355,000	(1,975,000)
	XX-MEDICAID	231,588,243	190,852,376	231,588,243	-
EXPENSE Total		481,682,951	391,637,361	482,972,040	(1,289,089)
REVENUE					
	BC-PERMITS & LICENSES	-	-	-	-
	BF-RENTS & RECOVERIES	-	1,033,374	-	-
	BH-DEPT REVENUES	11,555,000	8,072,261	11,555,000	-
	BJ-INTERDEPT REVENUES	110,000	-	110,000	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	97,208,721	42,712,862	148,016,721	50,808,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	78,417,466	40,474,136	76,717,817	(1,699,649)
REVENUE Total		187,291,187	92,292,633	236,399,538	49,108,351

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



TR-COUNTY TREASURER

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,742,953	1,970,314	2,481,665	261,289
	BB-EQUIPMENT	19,350	3,080	19,350	-
	DD-GENERAL EXPENSES	180,050	200,450	240,050	(60,000)
	DE-CONTRACTUAL SERVICES	50,969	39,888	50,969	-
	OO-OTHER EXPENSE	50,000,000	42,174,945	50,000,000	-
EXPENSE Total		52,993,322	44,388,678	52,792,034	201,289
REVENUE					
	BA-INT PENALTY ON TAX	22,500,000	19,963,216	26,500,000	4,000,000
	BD-FINES & FORFEITS	12,000	32,539	32,539	20,539
	BE-INVEST INCOME	16,000,000	2,093,115	3,500,000	(12,500,000)
	BF-RENTS & RECOVERIES	-	82,945	-	-
	BH-DEPT REVENUES	700,000	572,213	700,000	-
	BI-CAP BACKCHARGES	48,867	-	64,485	15,618
	TX-SPECIAL TAXES - SPECIAL TAXES	3,406,250	2,058,746	3,406,250	-
REVENUE Total		42,667,117	24,802,774	34,203,274	(8,463,843)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



TV-TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,933,119	1,940,776	2,678,127	254,992
	BB-EQUIPMENT	6,385	967	4,385	2,000
	DD-GENERAL EXPENSES	265,396	180,903	250,396	15,000
	DE-CONTRACTUAL SERVICES	1,626,400	1,431,440	2,201,800	(575,400)
EXPENSE Total		4,831,300	3,554,086	5,134,708	(303,408)
REVENUE					
	BD-FINES & FORFEITS	22,776,435	11,555,854	24,400,000	1,623,565
	BF-RENTS & RECOVERIES	-	74,914	74,914	74,914
	BH-DEPT REVENUES		3,306		-
	BI-CAP BACKCHARGES	176,883	-	-	(176,883)
REVENUE Total		22,953,318	11,634,074	24,474,914	1,521,596

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



VS-VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	564,899	423,183	544,291	20,608
	DD-GENERAL EXPENSES	31,800	10,928	16,800	15,000
	DE-CONTRACTUAL SERVICES	700	-	700	-
	HF-INTER-DEPARTMENTAL CHARGES	1,113,630	-	1,113,630	-
EXPENSE Total		1,711,029	434,111	1,675,421	35,608
REVENUE					
	BJ-INTERDEPT REVENUES	1,131,801	-	1,131,801	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	34,475	-	34,475	-
REVENUE Total		1,166,276	-	1,166,276	-

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



YB-NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	519,295	400,779	379,131	140,164
	DD-GENERAL EXPENSES	10,136	2,380	10,136	-
	DE-CONTRACTUAL SERVICES	7,988,196	7,792,593	5,946,332	2,041,864
	HF-INTER-DEPARTMENTAL CHARGES	548,412	141,880	548,412	-
EXPENSE Total		9,066,039	8,337,632	6,884,011	2,182,028
REVENUE					
	BF-RENTS & RECOVERIES	-	554,799	1,200,000	1,200,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,654,626	401,957	1,654,626	-
REVENUE Total		1,654,626	956,756	2,854,626	1,200,000

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	23,451,834	14,832,667	17,585,450	5,866,384
	AB-FRINGE BENEFITS	10,707,199	7,235,270	9,263,743	1,443,456
	BB-EQUIPMENT	290,500	112,607	290,500	-
	DD-GENERAL EXPENSES	14,504,872	6,347,737	14,404,872	100,000
	DE-CONTRACTUAL SERVICES	21,211,289	17,472,692	21,211,289	-
	DF-UTILITY COSTS	16,093,185	6,718,587	15,893,185	200,000
	FF-INTEREST	9,585,150	5,480,506	11,326,763	(1,741,613)
	GG-PRINCIPAL	25,230,500	21,462,500	25,005,063	225,437
	HH-INTERFD CHGS - INTERFUND CHARGES	29,334,124	1,603,441	28,439,979	894,145
	OO-OTHER EXPENSE	26,939,719	(14,835)	26,939,719	-
EXPENSE Total		177,348,372	81,251,172	170,360,563	6,987,809
REVENUE					
	AA-FUND BALANCE	59,495,437	127,905,660	70,908,183	11,412,746
	BC-PERMITS & LICENSES	241,900	239,541	241,900	-
	BE-INVEST INCOME	6,073,663	1,236,848	3,036,831	(3,036,832)
	BF-RENTS & RECOVERIES	829,901	2,436,776	2,436,776	1,606,875
	BG-REVENUE OFFSET TO EXPENSE	138,334	-	155,455	17,121
	BH-DEPT REVENUES	5,726,212	1,468,592	1,726,212	(4,000,000)
	BI-CAP BACKCHARGES	496,059	79,677	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	486	-
	IF-INTERFD TSFS - INTERFUND TRANSFERS	90,346,380	91,358,861	91,358,661	1,012,281
REVENUE Total		177,348,372	224,726,441	170,360,563	(6,987,809)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Projections	Fav / (Unfav) \$
DSV	DS	BQ	The surplus is due to greater than expected premium income on competitive bond deals.	16,962,751	30,471,785	13,509,034
DSV	DS	BV	The deficit is due to a delay in issuance of debt offset by lower expenses.	278,517,763	266,942,302	(11,575,461)
DSV	DS	BW	The deficit is due to a delay in issuance of debt offset by lower expenses.	14,986,537	11,510,829	(3,475,708)
DSV	DS	FF	The surplus is due to lower interest rates and a delay in borrowing.	41,595,010	34,942,609	6,652,401
DSV	DS	GG	The projected expense is lower due to delayed and reduced borrowings.	79,520,437	79,010,437	510,000
DSV	DS	OO	The projected expense is lower due to delayed and reduced borrowings.	189,351,604	194,971,870	(5,620,266)
	DSV Total					-
FCF	FC	AA	The projected surplus is due to terminal bonding and lag pay offset by additional overtime.	10,687,235	10,056,570	630,665
			The projected surplus is due to a decrease in medical insurance of \$104,000, a decrease in Social Security of \$76,000 offset by an increase in the MTA Mobility Tax of \$29,000.	3,733,004	3,595,007	137,997
FCF	FC	BE	A deficit is projected due to lower interest rates.	60,000	2,000	(58,000)
FCF	FC	BH	A deficit is projected due to slow economy, less development and lower demand for permits.	5,797,186	5,397,186	(400,000)
	FCF Total					310,662
PDD	PD	AA	The projected surplus is due to terminal bonding and lag pay.	222,070,511	201,425,180	20,645,331
			A projected surplus is due to a decrease in medical insurance of \$3.8 million, a \$2.6 million decrease in Social Security and a net decrease in contingency of \$450,000 offset by an increase in MTA Mobility Tax of \$597,000.	104,710,366	98,700,281	6,010,085
PDD	PD	AC	The projected deficit is a result of NYS WCB changes being delayed.	4,380,545	4,833,594	(453,049)
PDD	PD	BB	The projected surplus is due to actively managing inventory and reduced expenditures.	869,603	455,883	413,720
PDD	PD	BD	A surplus is projected due to an increase in the Fire Alarm fines.	100,000	856,430	756,430
PDD	PD	BE	A deficit is projected due to lower interest rates.	2,120,201	110,201	(2,010,000)
PDD	PD	BF	A surplus is projected due to an increase in the disencumbrances.	350,000	436,600	86,600
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	BH	A deficit is projected due to the lower revenue from the Accident report fees.	3,911,617	3,411,617	(500,000)
PDD	PD	BW	A deficit is projected due to terminal leave being bonded and reserve funds not being utilized.	11,209,852	209,852	(11,000,000)
PDD	PD	DD	A surplus is projected due to lower gasoline prices.	3,905,090	3,062,257	842,833
PDD	PD	DF	A surplus is due to savings in Home Heating Fuel charges.	1,625,327	1,425,327	200,000
	PDD Total					15,319,721
PDH	PD	AA	The projected surplus is due to terminal bonding and lag pay.	200,923,156	180,023,303	20,899,853
			A projected surplus is due to a decrease in medical insurance of \$4 million, a decrease in Social Security of \$2.7 million and a net decrease in contingency of \$350,000 offset by the MTA Mobility Tax of \$555,000.	97,261,661	90,719,045	6,542,616
PDH	PD	AC	The projected deficit is a result of NYS WCB changes being delayed.	1,032,321	2,442,988	(1,410,667)
PDH	PD	BB	The projected surplus is due to actively managing inventory and reduced expenditures.	1,240,431	435,573	804,858
PDH	PD	BC	A deficit is projected due to lower Pistol license revenue.	1,345,000	850,000	(495,000)
PDH	PD	BE	A deficit is projected due to lower interest rates.	129,049	6,000	(123,049)
PDH	PD	BF	A surplus is projected due to an increase in the disencumbrances.	200,000	448,580	248,580
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	BH	A deficit is projected due to lower Ambulance fees.	20,266,987	19,266,987	(1,000,000)
PDH	PD	DD	A surplus is projected due to lower gasoline prices.	4,073,072	3,227,428	845,644
PDH	PD	FA	A surplus is projected due to additional grant opportunities available to the police department.	427,950	1,427,950	1,000,000
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					28,797,144
GEN	AC	AA	A surplus is projected due to one vacancy, lag payroll and termination pay savings.	200,809	131,409	69,400
	AC Total					69,400
GEN	AR	AA	A surplus is projected due to bonding of termination pay and lag payroll savings.	3,660,642	3,414,139	246,503
GEN	AR	DE	A surplus is projected due to a saving in Wang Contract.	1,780,000	1,600,000	180,000
	AR Total					426,503
GEN	AS	AA	A surplus is projected due to 28 vacant positions, bonding of termination pay and lag payroll savings.	14,945,029	12,761,988	2,183,041
GEN	AS	BB	A surplus is projected due to a sale of Lost & Abandoned property from Police Department.	80,000	20,000	60,000
GEN	AS	BH	A deficit is projected due to fewer requests/applications subjected to FOIL.	250,000	180,000	(70,000)
GEN	AS	BI	A deficit is projected due to a vacancy in a capital project.	57,088	-	(57,088)
GEN	AS	SA	A deficit is projected due to a termination of STAR program and lower reimbursement from State Aid.	902,775	490,000	(412,775)
	AS Total					1,703,178
GEN	AT	AA	The projected surplus is due to terminal bonding and lag pay.	12,123,700	11,519,475	604,225
GEN	AT	BD	The projected surplus is due to increased collections on commercial penalties.	10,000	155,017	145,017
GEN	AT	BF	A deficit is projected due to lower than expected subrogation revenue.	1,100,000	875,000	(225,000)
GEN	AT	BH	A deficit is projected due to lower than expected revenue from the AON collection contract.	985,000	185,000	(800,000)
			The projected surplus is due to the department using previously encumbered funds to subsidize current year expenses.	2,721,329	2,221,329	500,000
GEN	AT	FA	DSS made prior year revenue accruals, thereby reducing 2009's revenue.	900,000	320,000	(580,000)
GEN	AT	SA	DSS made prior year revenue accruals, thereby reducing 2009's revenue.	500,000	124,000	(376,000)
	AT Total					(731,758)
GEN	BH	AA	A surplus is anticipated due to 14 vacant positions, bonding of termination pay and lag payroll savings.	7,010,005	5,602,823	1,407,182
GEN	BH	BF	A surplus is projected due to a sale of Lost & Abandoned property from Police Department.	15,000	119,000	104,000
GEN	BH	BH	A deficit is projected due to lower Medicaid reimbursement from New York State for vacant positions.	301,000	217,000	(84,000)
GEN	BH	BW	A deficit is projected due to reduced grant funds.	398,000	333,643	(64,357)
GEN	BH	DD	A surplus is projected due to reduced purchasing.	719,509	669,509	50,000
GEN	BH	DE	A surplus is anticipated due to the County's gap-closing plan.	12,629,120	11,500,000	1,129,120
GEN	BH	SA	A deficit is projected due to lower reimbursement from New York State from vacancies and lag payroll.	8,150,000	7,950,000	(200,000)
	BH Total					2,341,945

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EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Projections	Fav / (Unfav) \$
GEN	BU	AA	A surplus is projected due to seven full-time vacancies and termination pay savings.	3,492,833	2,942,979	549,854
GEN	BU	AC	The Loss Portfolio Transfer of the Nassau County D-Pay claims became unviable when the economy made a down turn in late 2008. In addition, the NYS WCB initiated their "Rocket Docket" program that accelerates the issuance of WC awards.	8,382,979	9,677,978	(1,294,999)
GEN	BU	DE	A deficit is projected due to additional funding required for Manatt and Public Financial Management Contracts.	1,236,124	1,911,124	(675,000)
GEN	BU	OO	A surplus is due to savings in buildings' insurance for some properties not purchased as planned.	500,000	50,000	450,000
	BU Total					(970,145)
GEN	CA	AA	A surplus is projected due open funded positions, delayed hirings, lag pay and terminal bonding.	2,826,129	2,181,954	644,175
GEN	CA	BH	A deficit is projected due to the delayed start-up with the Website Advertising initiative.	510,200	25,000	(485,200)
	CA Total					158,975
GEN	CC	AA	The projected surplus is due to terminal bonding, lag pay and open funded positions.	126,789,302	123,383,582	3,405,720
GEN	CC	AC	The projected deficit is a result of the "loss portfolio" transfer being delayed. Also NYS WCB initiated their "rocket docket" program that has accelerated the issuances of WC awards.	1,945,268	4,114,886	(2,169,618)
GEN	CC	BF	Medicaid reimbursement moved to Federal Aid. (\$1M)	1,889,000	889,000	(1,000,000)
GEN	CC	BG	The projected deficit is a result of an individual not being charged back because he is on disability.	630,000	530,000	(100,000)
GEN	CC	BH	The projected deficit is due to lower inmate phone call revenue.	2,610,000	2,560,000	(50,000)
GEN	CC	DD	The projected surplus is due to actively managing inventory and reduced expenditures.	3,880,400	3,536,000	344,400
GEN	CC	DE	The projected deficit is due to increased projected expense for NHCC.	21,379,457	22,900,000	(1,520,543)
GEN	CC	DF	The projected surplus is due to lower than expected water, light & power expenses.	645,450	535,000	110,450
GEN	CC	FA	The projected surplus is due to the receipt of first and second quarter claims.	13,475,050	13,914,449	439,399
GEN	CC	SA	The projected deficit is due to the State budget revoking reimbursement of "state ready" inmates and parole violators. Also Title IVD activity is lower than budget.	1,100,000	473,000	(627,000)
	CC Total					(1,167,192)
GEN	CE	AA	A surplus is projected due to five full-time vacancies and termination pay savings.	3,683,907	2,743,004	940,903
	CE Total					940,903
GEN	CF	AA	A surplus is projected due to five vacant positions, bonding of termination pay and lag payroll savings.	3,097,554	2,656,797	440,758
	CF Total					440,758
GEN	CL	AA	A surplus is projected due to ten vacancies, lag payroll and termination pay savings.	6,340,481	5,397,181	943,300
GEN	CL	BB	A surplus is projected due to a savings in the purchase of equipment.	125,000	75,000	50,000
GEN	CL	BH	A deficit is projected due to a decrease in the numbers of documents processed.	17,661,600	15,661,600	(2,000,000)
	CL Total					(1,006,700)
GEN	CO	AA	A surplus is projected due to 18 vacant positions, bonding of termination pay and lag payroll savings.	8,093,402	6,504,191	1,589,211
GEN	CO	BF	A deficit is projected due to the uncertainty of FICA refund.	500,000	200,000	(300,000)
GEN	CO	BI	A surplus is projected due to the capital backcharges from NEWSS Project.	-	96,876	96,876
	CO Total					1,386,087
GEN	CS	AA	A surplus is projected due to five full-time vacancies and termination pay savings.	5,135,012	4,487,407	647,605
	CS Total					647,605
GEN	CT	AB	The projected surplus is due to a decrease in medical insurance.	2,111,364	1,893,042	218,322
GEN	CT	BG	The projected deficit is due to a decrease in the Medicaid Part D reimbursement.	169,543	103,701	(65,842)
	CT Total					152,480
GEN	DA	AA	The projected surplus is due to terminal bonding and lag pay.	30,027,320	27,395,398	2,631,922
	DA Total					2,631,922
GEN	DS	HD	Lower than projected debt expenses are resulting in lower expense allocations to other funds.	272,621,310	261,000,907	11,620,403
	DS Total					11,620,403
GEN	EL	AA	The surplus is due to termination pay savings.	11,107,619	10,427,053	680,566
GEN	EL	DD	The surplus is due to savings in miscellaneous supplies.	972,359	854,359	118,000
	EL Total					798,566
GEN	EM	AA	A surplus is projected due to one full-time vacancy position, lag pay and terminal bonding.	521,336	430,739	90,597
	EM Total					90,597
GEN	FB	AB	The projected deficit is due to an increase in pension cost of \$147,000, an increase in the MTA Mobility Tax of \$1.1 million, an increase in legal fund costs of \$524,000 and a \$14.4 million decrease in fringe savings which are recorded in other object codes offset by a decrease in medical insurance of \$12 million and a decrease in Social Security of \$3.4M.	175,346,205	176,330,999	(984,794)
GEN	FB	BG	The projected deficit is due to a decrease in the Medicaid Part D reimbursement.	3,027,311	2,507,485	(519,826)
GEN	FB	BW	\$11 M from the anticipated 2008 surplus did not materialize.	11,274,402	274,402	(11,000,000)
	FB Total					(12,504,620)
GEN	HE	AA	A surplus is anticipated due to 32 vacant positions, bonding of termination pay and lag payroll savings, offset with \$200,000 board transfer to general expenses line.	18,505,470	16,090,558	2,414,912
GEN	HE	BC	A deficit is projected due to lower revenue from permits during a downturn economy.	4,256,800	4,132,800	(124,000)
GEN	HE	BF	A surplus is projected due to the higher refund from vendor recoveries.	300,000	600,000	300,000
GEN	HE	BW	A deficit is projected due to no reimbursement for the indirect charges.	145,394	52,394	(93,000)
GEN	HE	DD	A deficit is projected due to an increase in lab medical supplies. There is a board transfer from salary to cover this shortfall.	1,580,200	1,780,200	(200,000)
GEN	HE	DE	A surplus is anticipated due to the County's gap-closing plan.	6,536,017	6,196,017	340,000
GEN	HE	PP	A surplus is projected based on preschool prior-year trend.	168,430,000	166,430,000	2,000,000
GEN	HE	SA	A deficit is projected due to lower reimbursement from New York state due to vacancies.	98,204,440	97,504,440	(700,000)
	HE Total					3,937,912
GEN	HI	DD	A surplus is due to reduced expenses related to Empire Zone advertising.	113,219	63,219	50,000
GEN	HI	DE	A surplus is due to reduced expenses related to Empire Zone and Brownsfields contracts.	1,275,000	1,200,000	75,000
	HI Total					125,000
GEN	HP	AA	A surplus is anticipated due to retirements, bonding of termination pay and lag payroll savings.	340,426	256,693	83,734
	HP Total					83,734

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EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Projections	Fav / (Unfav) \$
GEN	IT	AA	The projected surplus is due to terminal bonding, lag pay and open funded positions.	13,308,842	11,159,580	2,149,262
GEN	IT	BH	A surplus is projected due to a one time grant being received.	27,000	127,000	100,000
GEN	IT	BI	A deficit is projected due to a hiring freeze and delay in starting the ERP project.	3,781,305	2,600,000	(1,181,305)
GEN	IT	DD	A surplus is projected due to reduced purchasing.	727,243	625,000	102,243
GEN	IT	DE	A surplus is projected due to actively managing contracts.	8,906,861	8,406,861	500,000
	IT Total					1,670,200
GEN	LE	AA	A surplus is projected due to nine vacancies; lag payroll and termination pay savings.	6,403,608	5,385,963	1,017,645
	LE Total					1,017,645
GEN	LR	AA	A surplus is projected due to two vacant position, bonding of termination pay and lag payroll savings.	522,622	393,870	128,752
	LR Total					128,752
GEN	MA	AA	A surplus is anticipated due to bonding of termination pay and lag payroll savings.	542,630	487,754	54,876
	MA Total					54,876
GEN	ME	AA	The projected surplus is due to terminal bonding, lag pay and open funded positions.	5,355,779	4,584,272	771,507
GEN	ME	SA	A deficit is projected due to MAXIMUS charges included in budget which are not reimbursable.	2,668,907	1,995,000	(673,907)
	ME Total					97,600
GEN	MI	AA	The budgeted salary savings are reflected in individual departments.	(12,800,000)	177,000	(12,977,000)
			The projected surplus is due to a decrease in medical insurance of \$1.3 amd a decrease in Social Security of \$147,000.	24,307,978	22,852,604	1,455,375
GEN	MI	BG	The projected deficit is due to a decrease in the Medicaid 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	56,257,053	6,136,746
GEN	MI	NA	A deficit is due to higher NIFA expenditures.	700,000	1,400,000	(700,000)
GEN	MI	OO	A surplus is due to savings in contingency reserves.	32,533,614	19,620,117	12,913,497
GEN	MI	SA	A surplus is due to higher revenue received related to Indigent Defense Services.	2,610,973	2,670,293	59,320
	MI Total					6,377,487
GEN	PB	AA	A surplus is projected due to open funded positions, delayed hirings, lag pay and terminal bonding.	20,229,687	15,523,545	4,706,142
			A deficit is projected due to the State Aid reimbursement rate decreasing from 18% to 16% resulting in a deficit of \$243K. In addition the County separation plan reduced salaries thereby reducing state aid reimbursement by an additional \$247K.	3,743,000	3,253,000	(490,000)
	PB Total					4,216,142
GEN	PE	AA	The surplus is projected due to two vacancies, lag payroll and termination pay savings.	1,102,041	986,227	115,814
GEN	PE	BI	A deficit is projected due to a delay in the start date of the NEWSS project.	784,853	524,853	(260,000)
	PE Total					(144,186)
GEN	PK	AA	A surplus is projected due to 27 full-time vacancies, lag payroll and terminal leave savings offset by deficit of \$1.2 million in part-time salaries.	14,935,893	13,724,899	1,210,994
			The planned \$4 million in advertising revenue did not materialize due to a decline in the advertising industry. An additional deficit of \$3 million is projected due to a decrease in Parks attendance.	25,710,550	18,214,235	(7,496,315)
	PK Total					(6,285,321)
GEN	PL	AA	A surplus is projected due to net vacancies and lower termination and longevity payouts.	1,800,433	1,620,782	179,651
GEN	PL	BH	The slow economy is affecting advertising of bus shelters and land revenues/subdivision applications.	1,360,000	1,109,150	(250,850)
GEN	PL	MM	A surplus is projected due to lower CPI index than planned.	48,565,563	47,865,563	700,000
	PL Total					628,801
GEN	PR	AA	A surplus is projected due to four vacancies, lag payroll and termination pay savings.	1,691,513	1,488,540	202,973
	PR Total					202,973
GEN	PW	AA	A surplus is projected due to 96 full-time vacancies and termination pay savings.	49,416,034	39,130,346	10,285,688
			The Loss Portfolio Transfer of the Nassau County D-Pay claims became unviable when the economy made a down turn in late 2008. In addition, the NYS WCB initiated their "Rocket Docket" program that accelerates the issuance of WC awards	1,139,080	1,599,153	(460,073)
GEN	PW	BB	The surplus is due to savings in various equipment expenses including some charged to capital project.	686,975	536,975	150,000
GEN	PW	BC	A surplus is due to road openings and inspections' revenues from prior years.	190,000	301,821	111,821
GEN	PW	BI	A deficit is due to early retirements of employees who work on capital projects.	5,155,443	4,155,443	(1,000,000)
GEN	PW	BW	A deficit is expected due to lower reimburseable expenses related mostly to Nassau Community College.	4,615,276	3,615,276	(1,000,000)
GEN	PW	DD	A surplus is expected due to a decrease in gasoline prices.	7,896,489	7,296,489	600,000
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	29,984,702	1,087,498
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					9,629,934
GEN	RE	AA	A surplus is due to termination pay savings.	850,775	775,993	74,782
GEN	RE	BH	A deficit is due to installation of cell towers did not materialized.	882,864	114,864	(768,000)
			A surplus is due to savings in rental expenses for Board of Elections voting machine space and district court in Great Neck.	14,416,963	13,676,963	740,000
	RE Total					46,782
GEN	RM	AA	A surplus is projected due to one FT vacancy, a delay in hiring part-time and seasonal positions, lag payroll and termination pay savings.	961,817	756,784	205,033
GEN	RM	DD	A surplus is projected due to capitalization of equipment.	189,000	99,000	90,000
	RM Total					295,033
GEN	RS	BF	The projected surplus is due to additional disencumbrances.	12,000,000	13,050,000	1,050,000
	RS Total					1,050,000

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EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Projections	Fav / (Unfav) \$
GEN	RV	BH	The deficit is due to a decrease in the contacted 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 State initiatives being included in the respective departments.	19,900,000	-	(19,900,000)
GEN	RV	TA	The projected deficit recognizes current sales tax growth.	974,155,439	889,697,017	(84,458,422)
GEN	RV	TB	The projected deficit recognizes current sales tax growth.	63,623,274	57,115,289	(6,507,985)
GEN	RV	TL	The projected surplus is due from restored taxes.	156,498,471	159,293,542	2,795,071
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					(111,211,336)
GEN	SC	AA	A surplus is anticipated due to retirements, bonding of termination pay and lag payroll savings.	2,770,569	2,354,234	416,335
GEN	SC	DE	A surplus is anticipated due to the County's gap-closing plan.	15,821,548	14,627,791	1,193,757
GEN	SC	FA	A surplus is due to supplemental appropriations for several programs.	5,173,081	5,263,301	90,220
GEN	SC	SA	A surplus is due to supplemental appropriations for several programs.	7,138,978	7,223,735	84,757
	SC Total					1,785,069
GEN	SS	AA	A surplus is anticipated due to retirements, bonding of termination pay and lag payroll savings, partially offset by additional overtime.	56,157,148	49,751,434	6,405,714
GEN	SS	DE	A surplus is anticipated due to the County's gap-closing plan.	14,932,632	13,775,327	1,157,305
GEN	SS	FA	A surplus is projected due to additional Federal Medical Assistance Percentages (FMAP) revenue, Child Care Block Grant (ARRA funds), and the Back-to-School program, partially offset by less reimbursement due to lower salary expenses.	97,208,721	148,016,721	50,808,000
GEN	SS	SA	A deficit is projected due to \$2 million less State Aid and lower salary expense, partially offset by reimbursement from higher caseloads.	78,417,466	76,717,817	(1,699,649)
GEN	SS	SS	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads, partially offset by \$2m in additional ARRA Federal Aid for the Back-to-School program.	53,800,000	60,685,901	(6,885,901)
GEN	SS	WW	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.	54,380,000	56,355,000	(1,975,000)
	SS Total					47,810,469
GEN	TR	AA	A surplus is due to two vacant positions, bonding of termination pay and lag payroll saving, partially offset with a transfer of an employee from the planning department.	2,742,953	2,481,665	261,289
GEN	TR	BA	A surplus is projected due to higher volume of delinquent taxes.	22,500,000	26,500,000	4,000,000
GEN	TR	BE	A deficit is projected due to a lower short term interest rate in 2009.	16,000,000	3,500,000	(12,500,000)
GEN	TR	DD	A deficit is projected due to an expense in check production stock. A board transfer from Assessment covered the shortfall.	180,050	240,050	(60,000)
	TR Total					(8,298,712)
GEN	TV	AA	A surplus is projected due to six funded vacancy positions, delayed hirings, lag pay and terminal bonding.	2,933,119	2,678,127	254,992
GEN	TV	BD	The surplus is derived from RLC revenue of \$4.6M which is offsetting a shortfall from traffic violations.	22,776,435	24,400,000	1,623,565
GEN	TV	BI	A deficit is projected due to a delay in start-up of the Capital Project for the Compu Court System.	176,883	-	(176,883)
GEN	TV	DE	The increase in contractual services is due to the contractual expenses associated with the implementation of the Red Light Camera initiative. There is a corresponding revenue to support the expense.	1,626,400	2,201,800	(575,400)
	TV Total					1,126,274
GEN	YB	AA	A surplus is anticipated due to retirements, bonding of termination pay and lag payroll savings.	519,295	379,131	140,164
GEN	YB	BF	The surplus is due to the Wal-Mart settlement.	-	1,200,000	1,200,000
GEN	YB	DE	A surplus is anticipated due to the County's gap-closing plan.	7,988,196	5,946,332	2,041,864
	YB Total					3,382,028
	GEN Total					(35,243,937)
SSW	SSW	AA	A surplus is projected due to 75 full-time vacancies and termination pay savings.	23,451,834	17,585,450	5,866,384
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 \$449,000, offset by an the MTA Mobility Tax of \$51,000.	10,707,199	9,263,743	1,443,456
SSW	SSW	AR	A change in debt service led to lower utilization of fund balance.	59,495,437	70,908,183	11,412,746
SSW	SSW	BE	The deficit is due to lower interest rates.	6,073,663	3,036,831	(3,036,832)
SSW	SSW	BF	The surplus is due to disencumbrances from prior years.	829,901	2,436,776	1,606,875
SSW	SSW	BH	The deficit is due to high water usage surcharge initiative did not materialized.	5,726,212	1,726,212	(4,000,000)
SSW	SSW	DD	The surplus is due to savings in miscellaneous supplies.	14,504,872	14,404,872	100,000
SSW	SSW	DF	A surplus is expected due to a decrease in fuel prices.	16,093,185	15,893,185	200,000
SSW	SSW	FF	A deficit is projected due to greater borrowing than previously anticipated.	9,585,150	11,326,763	(1,741,613)
SSW	SSW	GG	A surplus is projected due to lower debt amortization than expected.	25,230,500	25,005,063	225,437
SSW	SSW	HH	A surplus is due to lower than expected backcharges.	29,334,124	28,439,979	894,145
SSW	SSW	IF	A surplus is due to lower than budgeted expenses at Sewer Finance Authority.	90,346,380	91,358,661	1,012,281
	SSW Total					13,982,879
	Grand Total					(21,261,058)

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Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT AND NAME	AATAK-TERMINAL LEAVE				
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
FCF					
	FC-FIRE COMMISSION	170,526	289,156	-	170,526
FCF Total		170,526	289,156	-	170,526
GEN					
	AC-DEPARTMENT OF INVESTIGATIONS	11,000	6,570	-	11,000
	AR-ASSESSMENT REVIEW COMMISSION	37,540	82,153	-	37,540
	AS-ASSESSMENT DEPARTMENT	53,828	164,302	-	53,828
	AT-COUNTY ATTORNEY	191,427	138,173	-	191,427
	BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS	135,382	141,105	-	135,382
	BU-OFFICE OF MANAGEMENT AND BUDGET	73,044	69,086	-	73,044
	CA-OFFICE OF CONSUMER AFFAIRS	35,778	129,922	-	35,778
	CC-NC SHERIFF/CORRECTIONAL CENTER	1,050,344	1,370,230	-	1,050,344
	CE-COUNTY EXECUTIVE	250,000	212,156	-	250,000
	CF-OFFICE OF CONSTITUENT AFFAIRS	51,001	104,730	-	51,001
	CL-COUNTY CLERK	123,214	98,224	-	123,214
	CO-COUNTY COMPTROLLER	192,570	389,444	-	192,570
	CS-CIVIL SERVICE	250,318	273,425	-	250,318
	DA-DISTRICT ATTORNEY	991,810	995,966	-	991,810
	EL-BOARD OF ELECTIONS	97,750	407,564	-	97,750
	EM-EMERGENCY MANAGEMENT	26,760	26,868	-	26,760
	HE-HEALTH DEPARTMENT	597,506	472,942	-	597,506
	HI-CE - HOUSING & INTERGOVERNMENTAL AFFAIRS	17,000	18,360	-	17,000
	HR-COMMISSION ON HUMAN RIGHTS	-	4,492	-	-
	IT-INFORMATION TECHNOLOGY	127,597	133,412	-	127,597
	LE-COUNTY LEGISLATURE	87,700	53,580	-	87,700
	LR-OFFICE OF LABOR RELATIONS	15,805	2,069	-	15,805
	MA-OFFICE OF MINORITY AFFAIRS	-	7,567	-	-
	ME-MEDICAL EXAMINER	138,652	258,990	-	138,652
	MI-MISCELLANEOUS	2,100,000	-	-	2,100,000
	PA-PUBLIC ADMINISTRATOR	13,186	13,237	-	13,186
	PB-PROBATION	1,147,866	1,849,811	-	1,147,866
	PE-DEPARTMENT OF HUMAN RESOURCES	3,500	3,227	-	3,500
	PK-PARKS, RECREATION AND MUSEUMS	283,000	746,110	-	283,000
	PL-PLANNING	43,150	23,340	-	43,150
	PR-PURCHASING DEPARTMENT	8,550	8,303	-	8,550
	PW-PUBLIC WORKS DEPARTMENT	1,047,229	1,635,527	-	1,047,229
	RE-OFFICE OF REAL ESTATE SERVICES	25,874	21,514	-	25,874
	RM-RECORDS MANAGEMENT (GEN FUND)	5,000	67,215	-	5,000
	SC-SENIOR CITIZENS AFFAIRS	59,074	113,921	-	59,074
	SS-SOCIAL SERVICES	447,437	649,335	-	447,437
	TR-COUNTY TREASURER	47,245	44,707	-	47,245
	TV-TRAFFIC & PARKING VIOLATIONS AGENCY	-	7,596	-	-
	VS-VETERANS SERVICES AGENCY	10,348	10,938	-	10,348
	YB-NASSAU COUNTY YOUTH BOARD	13,770	21,279	-	13,770
GEN Total		9,811,255	10,777,388	-	9,811,255
PDD					
	PD-POLICE DISTRICT	11,000,000	12,296,017	-	11,000,000
PDD Total		11,000,000	12,296,017	-	11,000,000
PDH					
	PD-POLICE HEADQUARTERS	13,500,000	25,493,634	-	13,500,000
PDH Total		13,500,000	25,493,634	-	13,500,000
Grand Total		34,481,781	48,856,195	-	34,481,781

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT AND NAME	AAZY8-OVERTIME				
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
FCF					
	FC-FIRE COMMISSION	1,210,000	1,069,240	1,716,000	(506,000)
FCF Total		1,210,000	1,069,240	1,716,000	(506,000)
GEN					
	AR-ASSESSMENT REVIEW COMMISSION	210,000	23,387	210,000	-
	AS-ASSESSMENT DEPARTMENT	69,625	22,387	69,625	-
	BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS	7,000	2,073	7,000	-
	CA-OFFICE OF CONSUMER AFFAIRS	130,000	66,592	130,000	-
	CC-NC SHERIFF/CORRECTIONAL CENTER	16,560,000	13,111,539	17,260,000	(700,000)
	CF-OFFICE OF CONSTITUENT AFFAIRS	45,000	-	45,000	-
	CL-COUNTY CLERK	125,000	1,200	50,000	75,000
	CO-COUNTY COMPTROLLER	15,000	1,439	15,000	-
	CS-CIVIL SERVICE	24,087	(663)	24,087	-
	DA-DISTRICT ATTORNEY	300,000	368,197	300,000	-
	EL-BOARD OF ELECTIONS	40,000	-	40,000	-
	HE-HEALTH DEPARTMENT	217,000	133,370	342,000	(125,000)
	HR-COMMISSION ON HUMAN RIGHTS	-	108	-	-
	IT-INFORMATION TECHNOLOGY	108,712	25,865	69,907	38,805
	ME-MEDICAL EXAMINER	39,000	(1,588)	10,000	29,000
	PA-PUBLIC ADMINISTRATOR	9,013	500	4,500	4,513
	PB-PROBATION	225,000	62,550	225,000	-
	PK-PARKS, RECREATION AND MUSEUMS	246,750	116,865	246,750	-
	PL-PLANNING	15,015	5,560	15,015	-
	PR-PURCHASING DEPARTMENT	2,000	-	2,000	-
	PW-PUBLIC WORKS DEPARTMENT	1,266,084	782,092	1,266,084	-
	RE-OFFICE OF REAL ESTATE SERVICES	34,272	10,307	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	721,683	1,857,425	(300,000)
	TR-COUNTY TREASURER	20,000	1,011	20,000	-
	TV-TRAFFIC & PARKING VIOLATIONS AGENCY	180,000	76,842	122,377	57,623
	YB-NASSAU COUNTY YOUTH BOARD	3,260	1,376	3,260	-
GEN Total		21,455,243	15,533,493	22,375,302	(920,059)
PDD					
	PD-POLICE DISTRICT	15,232,384	9,824,892	15,232,384	-
PDD Total		15,232,384	9,824,892	15,232,384	-
PDH					
	PD-POLICE HEADQUARTERS	16,730,532	11,542,867	16,730,532	-
PDH Total		16,730,532	11,542,867	16,730,532	-
Grand Total		54,628,159	37,970,492	56,054,218	(1,426,059)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT AND NAME		AB08F-NYS POLICE RETIREMENT			
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
PDD					
	FB-FRINGE BENEFIT	31,536,221	31,601,613	31,601,613	(65,392)
PDD Total		31,536,221	31,601,613	31,601,613	(65,392)
PDH					
	FB-FRINGE BENEFIT	23,811,001	23,736,261	23,740,771	70,230
PDH Total		23,811,001	23,736,261	23,740,771	70,230
Grand Total		55,347,222	55,337,875	55,342,384	4,838

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT AND NAME		AB11F-STATE RET SYSTEMS			
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$	Fav / (Unfav) \$
FCF					
	FB-FRINGE BENEFIT	818,424	819,303	819,303	(879)
FCF Total		818,424	819,303	819,303	(879)
GEN					
	FB-FRINGE BENEFIT	34,250,976	34,398,696	34,398,401	(147,425)
GEN Total		34,250,976	34,398,696	34,398,401	(147,425)
PDD					
	FB-FRINGE BENEFIT	1,210,132	1,213,164	1,213,164	(3,032)
PDD Total		1,210,132	1,213,164	1,213,164	(3,032)
PDH					
	FB-FRINGE BENEFIT	4,422,645	4,441,279	4,441,279	(18,634)
PDH Total		4,422,645	4,441,279	4,441,279	(18,634)
Grand Total		40,702,177	40,872,442	40,872,147	(169,970)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail				
SUBJECT AND NAME		AB14F-HEALTH INSURANCE		
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$ Fav / (Unfav) \$
FCF				
	FB-FRINGE BENEFIT	1,525,632	1,047,827	1,377,257 148,375
FCF Total		1,525,632	1,047,827	1,377,257 148,375
GEN				
	CT-COURTS	173,056	114,296	146,354 26,702
	FB-FRINGE BENEFIT	71,914,672	47,301,918	62,399,515 9,515,157
	MI-MISCELLANEOUS	-	359	359 (359)
GEN Total		72,087,728	47,416,574	62,546,228 9,541,500
PDD				
	FB-FRINGE BENEFIT	31,084,028	21,448,503	28,368,540 2,715,488
PDD Total		31,084,028	21,448,503	28,368,540 2,715,488
PDH				
	FB-FRINGE BENEFIT	22,240,211	15,130,419	19,916,571 2,323,640
PDH Total		22,240,211	15,130,419	19,916,571 2,323,640
Grand Total		126,937,599	85,043,322	112,208,596 14,729,003

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail				
SUBJECT AND NAME AB75F-HEALTH INSURANCE FOR RETIREES				
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligations	Projections \$ Fav / (Unfav) \$
FCF				
	FB-FRINGE BENEFIT	426,227	336,652	471,430 (45,203)
FCF Total		426,227	336,652	471,430 (45,203)
GEN				
	CT-COURTS	1,579,383	1,072,727	1,420,853 158,530
	FB-FRINGE BENEFIT	39,123,366	27,724,508	37,273,664 1,849,702
	MI-MISCELLANEOUS	18,608,685	8,126,534	17,540,666 1,068,019
GEN Total		59,311,434	36,923,768	56,235,183 3,076,251
PDD				
	FB-FRINGE BENEFIT	21,276,956	15,103,402	20,223,292 1,053,664
PDD Total		21,276,956	15,103,402	20,223,292 1,053,664
PDH				
	FB-FRINGE BENEFIT	28,870,712	20,373,755	27,311,093 1,559,619
PDH Total		28,870,712	20,373,755	27,311,093 1,559,619
Grand Total		109,885,329	72,737,577	104,240,998 5,644,331

**SMART GOVERNMENT
INITIATIVES**

FISCAL 2009 THIRD 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 (INTIME) has been deployed to 37 full agencies and partially rolled-out to 2 more (out of 42 agencies) for a total of almost 4300 employees or 40 percent of the County workforce. Direct savings are being measured by quarter for the agencies that have been implemented. Savings are being realized by a reduction in payroll input errors and overtime, time savings associated with employees/supervisors entering time via electronic slips, and the management and redeployment of staff. It also provides information to support planning, tracking and analyzing time and attendance data allowing the County a better tool to address labor resources.

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	\$ 717,085	\$ 717,085	\$ 717,085	\$ 717,085
Total			\$ 10,342,085	\$ 11,517,085	\$ 11,567,085	\$ 11,567,085

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



MANAGEMENT, BUDGET & FINANCE

2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of September 30, 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
Original	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000
Revised	\$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	Revised	Date
	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
Original Projection	\$1,700,000	\$0	\$0	\$0	\$1,700,000
Revised Projection	\$200,000	\$400,000	\$600,000	\$700,000	\$1,900,000
Actual Savings	\$365,000	\$413,000	\$386,000	\$0	\$1,164,000

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



MANAGEMENT, BUDGET & FINANCE

2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of September 30, 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
Original	\$522,800	\$522,800	\$522,800	
Revised	\$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:

RMIS was approved by the Legislature and the contract has been executed. The project kick off is scheduled for November 17th. RMIS will give Risk Management the tool to manage Workers' Compensation cases more effectively. Risk Management, the County Attorney and the TPA continues with the negotiations of additional Lump Sum Settlements to offset the lack of the Loss Portfolio Transfer. As part of the development of the Risk Management Policy and Procedures Manual, a total of ten major park inspections were completed as planned. Subrogation recoveries are behind plan as a result of delays with the state issuing the refund checks. Late in the 3rdQ the state started releasing refunds.

Milestone	Original Date	Revised Date	Date Achieved
Subrogation Contract	Dec-07	Jun-08	May-08
Form Safety Committee	Dec-07	Aug '09	Nov-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 performed park inspections as first step
Loss Allocation Program	Mar-08	Mar-10	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	\$356,250	\$356,250	\$356,250	\$356,250	\$1,425,000
Loss Cost Avoidance	\$1,375,000	\$1,375,000	\$1,375,000	\$1,375,000	\$5,500,000
Total Savings	\$1,731,250	\$1,731,250	\$1,731,250	\$1,731,250	\$6,925,000
Act. Subrogation	\$196,766	\$26,409	\$422,007		\$645,182
Act Loss Cost Avoid	\$2,095,231	\$2,831,333	\$1,375,247		\$6,301,811
Actual Savings	\$2,291,997	\$2,857,742	\$1,797,254		\$6,946,993

Note: The 3rdQ Actual Loss Cost Avoidance does not include legal cases.

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 *	266	257	271		794

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



MANAGEMENT, BUDGET & FINANCE

2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of September 30, 2009

(Values reflect total savings in each year)

Initiative: Grant Funds Reimbursement
Source: 2006-09 MYP
Owner: John O'Neill
Department: OMB
Vertical: Management, Budget & Finance

Projection	FY09	FY10	FY11	FY12
Original	\$500,000	\$500,000	\$500,000	\$500,000
Revised	\$717,085	\$717,085	\$717,085	\$717,085

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 2006, 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
Original Projection	\$7,294	\$35,931	\$287,121	\$386,819	\$717,165
Revised Projection	\$9,113	\$34,008	\$333,382	\$340,582	\$717,085
Actual Savings	\$9,113	\$34,088	\$333,382		\$376,583

ECONOMIC ACTIVITY REPORT

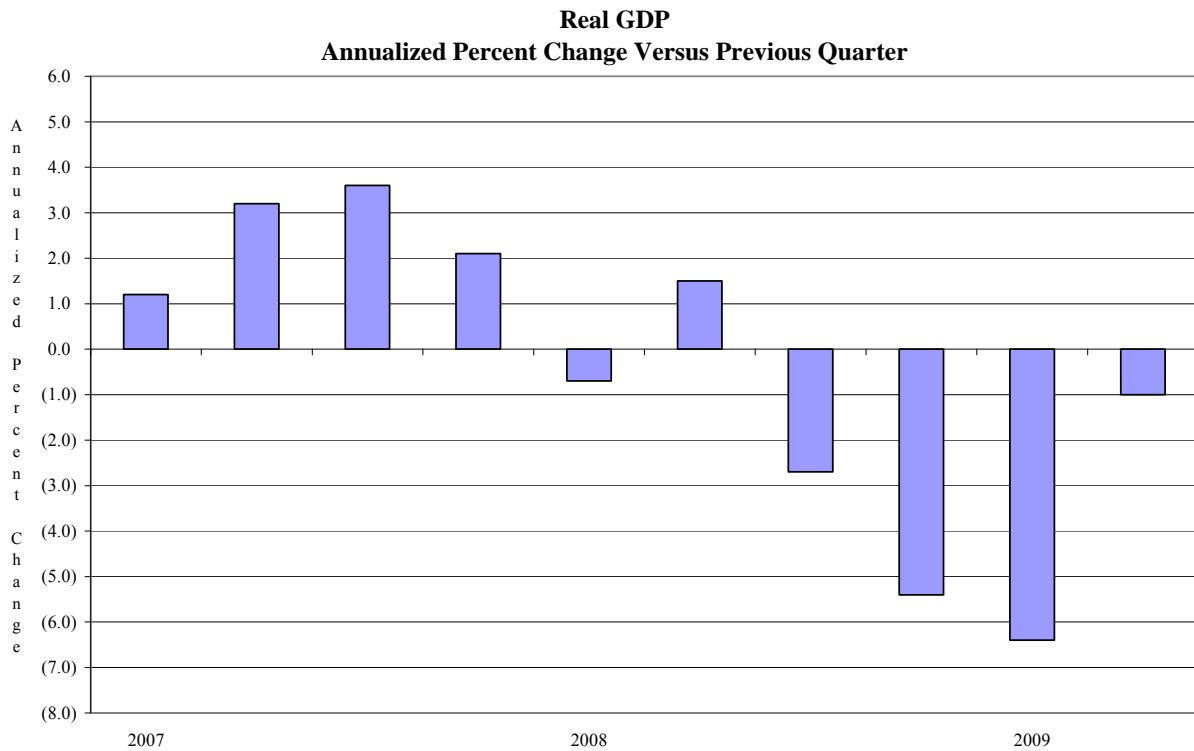


NATIONAL ECONOMY

Gross Domestic Product

The decrease for the nation's real Gross Domestic Product moderated during the second quarter with an annualized falloff 1.0 percent based on the final estimate. The follows the steep 6.4 percent decrease during the previous quarter and the 5.4 percent decrease during the fourth quarter. Together with 2.7 percent drop-off during third quarter of 2008, the nation's real GDP fell for four consecutive quarters, for the first time with the release of quarterly data in 1947.

- The falloff for the real GDP during the second quarter was due to decreases in spending for investments by the private sector, nonresidential and nonresidential fixed investment, spending by consumers and exports. They were somewhat offset by gains for the government sector at the federal and state and local level. Also imports which represent a subtraction of the GDP decrease which helped to lessen the falloff for the GDP.
- The more modest decrease for real GDP during the second quarter versus the first quarter was largely the result of much smaller decreases in spending for nonresidential fixed investments and for exports. There were more modest decreases in spending for residential fixed investment and private inventory and a rise in spending at both the federal and state and local government levels. However, consumer spending fell modestly following a gain during the previous quarter.



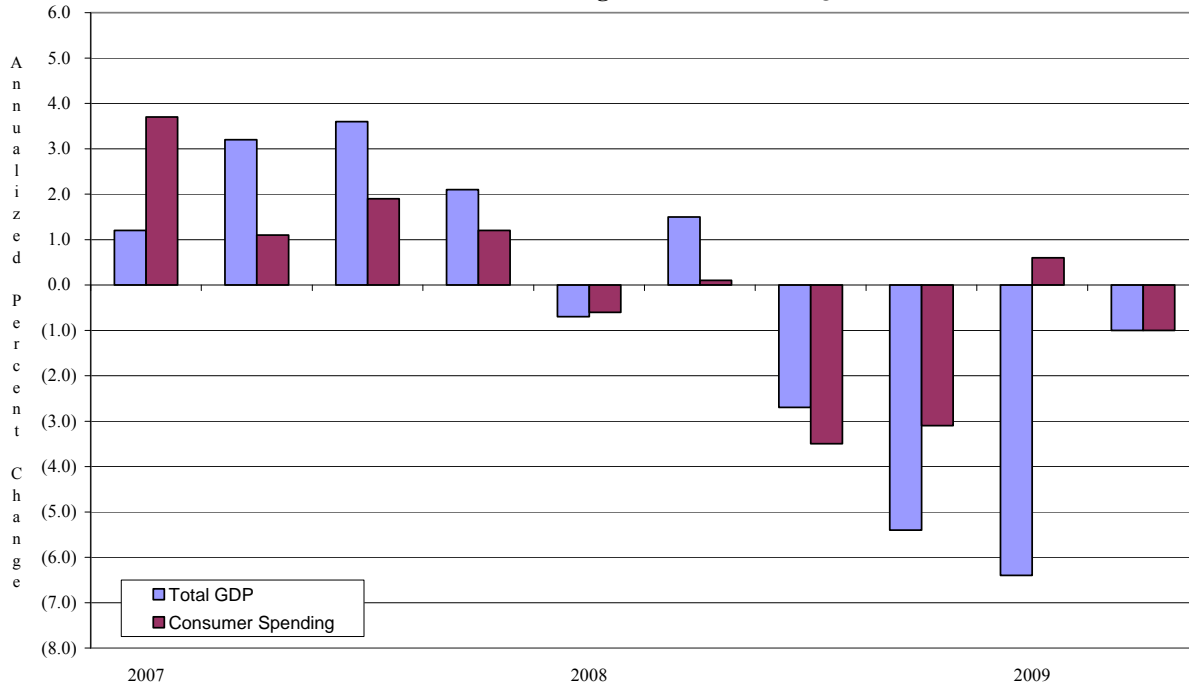
Source: U.S. Bureau of Economic Analysis

Consumer Spending

Real consumer spending decreased by a modest 1.0 percent during the second quarter more than offsetting the 0.6 percent gain during the first quarter that followed annualized decreases that exceeded a 3.0 percent during the third and fourth quarters of 2008. Spending for both durable and non-durable goods fell during the second quarter but that was nearly offset by a very modest rise in spending for services.



**Real GDP and Real Personal Consumer Spending
Annualized Percent Change Versus Previous Quarter**



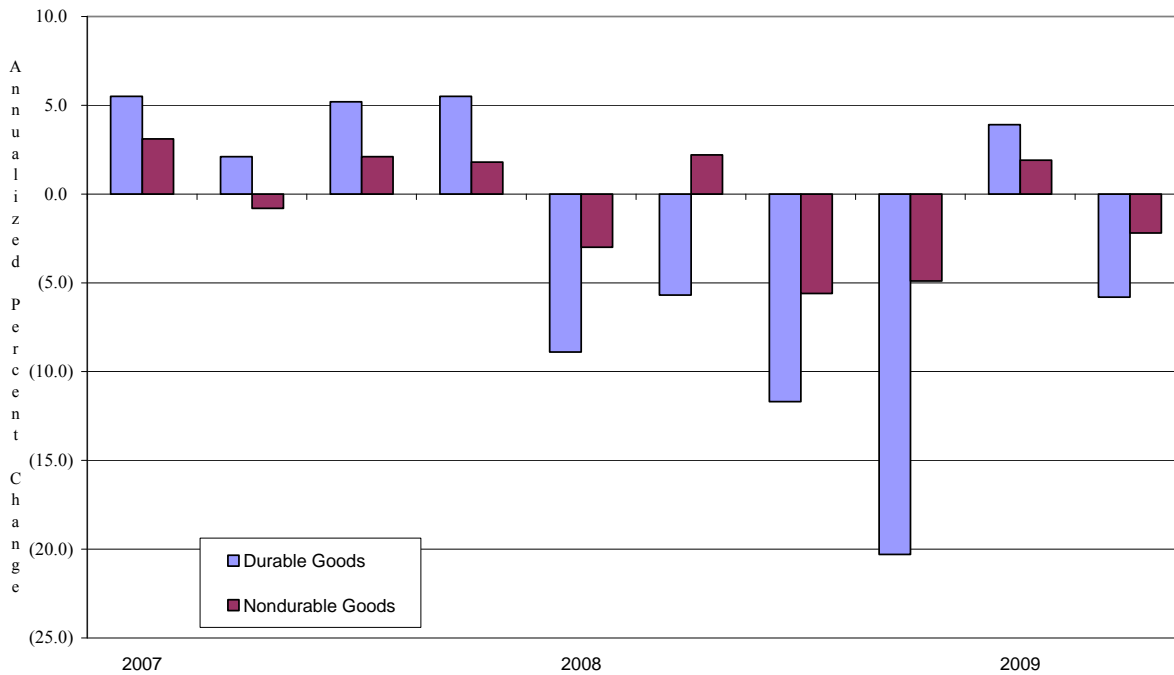
Source: U.S. Bureau of Economic Analysis

- Spending for durable goods fell at a 5.8 percent annualized pace during the second quarter that followed a 3.9 percent rise on an annualized basis during the first quarter. That rise came on the heels of four straight quarterly decreases in spending. All the sectors saw decreases during the second quarter including motor vehicles and parts, furnishings and durable household equipment as well as recreational goods and vehicles. The 6.2 percent annualized second quarter decrease for motor vehicles generally offset the 6.7 percent annualized rise during the previous quarter that followed strong dips for quarter of 2008. Spending for furnishings and durable household equipment fell at a steep 7.7 percent annualized pace during the second quarter generally in line with the 7.0 percent annualized drop-off during the first quarter. Steeper decreases during the third and fourth quarters a year ago were seen. Spending for recreational goods and vehicles fell at a 5.3 percent annualized pace during the second quarter generally offsetting more than half of the strong 9.3 percent annualized rise during the previous quarter. Purchases fell at a 12.4 percent annualized pace during the fourth quarter of 2008.
- Decreases in spending for non-durable goods were more constrained versus those for durable goods. Spending fell 2.2 percent during second quarter on an annualized basis largely offsetting the 1.9 percent gain during the previous quarter that followed two quarters with decreases of 4.9 percent and 5.6 percent during the second half of 2008. Food purchases rose by a strong 3.7 percent during the second quarter following a 0.6 percent rise during the first quarter that followed a 7.3 percent decrease during the fourth quarter a year ago. Clothing and footwear



outlays fell for the fourth straight quarter while gasoline and other energy goods dipped minimally following strong gains during the two previous quarters.

**Real Consumer Spending for Durable and Nondurable Goods
Annualized Percent Change Versus Previous Quarter**



Source: U.S. Bureau of Economic Analysis

- As generally expected the service area showed very little volatility with a 0.2 percent rise on an annualized basis during the second quarter that largely offset the 0.3 percent decrease during the previous quarter on the heels of a 0.5 percent fourth quarter annualized gain. Financial services posted a strong 3.4 percent annualized gain during the second quarter following a 0.4 percent rise during the first quarter that came off the heels of decreases during the three previous quarters. Purchases of housing and utilities fell 1.1 percent during the following the 0.1 percent and 3.6 percent annualized gains during the two quarters. Recreation spending was off a modest 0.3 percent during the second quarter following a 1.8 percent rise during the first quarter that offset part of the 3.9 percent rise during the fourth quarter of 2008. Transportation expenditures all fell by 0.3 percent during the second quarter continuing the trend from 2008. Spending for the food service area 2.3 percent during the second quarter a steeper pace than the 1.6 percent falloff during first quarter but well off the 8.0 percent drop-off during the fourth quarter of 2008.

Investment Spending

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



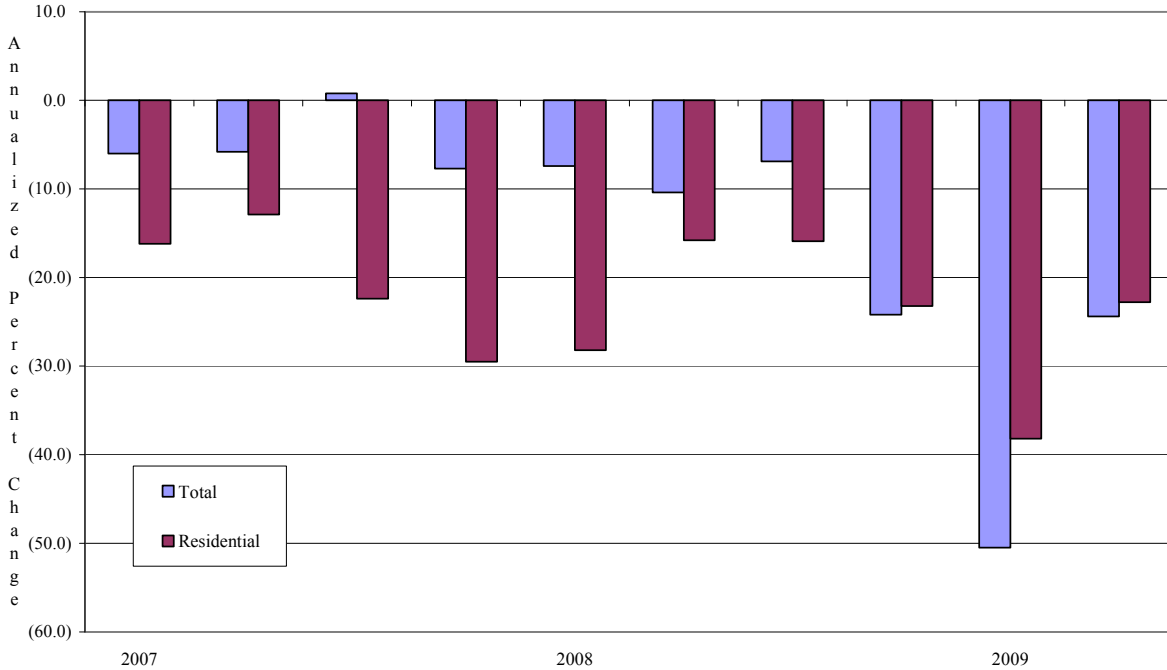
The continuing falloff for real private fixed investment posted its slowest decrease since the third quarter of 2008 with a still steep 13.5 percent annualized decrease during the second quarter of this year. That

follows the sharp 39.0 percent annualized drop during the first quarter and the 20.2 percent decrease during the fourth quarter of 2008. Both the nonresidential and residential sector saw the steep decreases of the recent quarters moderate during the second quarter.

- The nonresidential sector saw 10.9 percent annualized decrease in spending during the second quarter a considerable moderation versus the 39.2 percent annualized falloff during the first quarter and even the 19.5 percent annualized fourth quarter drop-off. Spending for power and communication structures posted a strong gain during the quarter following decreases during the three previous quarters. That gain somewhat offset the continuing sharp decreases for mining and commercial and health care buildings. Spending for manufacturing rose at a strong but moderating pace during the second quarter.
- The deceleration for the decrease for investment spending was clearer in the equipment and software area. During the second quarter purchases fell at an 8.4 percent annualized pace following the 36.4 percent and 25.9 percent annualized decreases during the two previous quarters. A strong gain for computers and peripheral equipment following decreases during the previous three quarters and a slowing decrease for software spurred the moderating trend. Transportation equipment purchases rose at a strong pace following several quarters with steep decreases and offset some of the decrease for industrial equipment spending.
- The falloff for residential investment spending also moderated during the second quarter but to a lesser extent versus that for the nonresidential area. Total residential spending fell at 22.4 percent pace during the second quarter on an annualized basis well off the 38.2 percent falloff during the previous quarter but generally in line with 23.2 percent annualized decrease during the fourth quarter. That generally mirrors the decrease seen in spending for residential structures. The investment level for the single family sector fell by 47.6 percent during the second quarter on an annualized basis a slower decrease than the very steep 67.5 percent annualized falloff during the first quarter, a sharper decrease however versus the 42.7 percent annualized drop-off during the fourth quarter. The pattern for the multifamily spending is different. For that sector spending has decreased at a sharper pace. It fell at a steep 32.7 percent annualized pace during the second quarter following a 28.8 percent annualized drop-off during the previous quarter and a 22.9 percent annualized decrease during the fourth quarter.
- Spending for equipment fell at a 10.0 percent annualized pace during the second quarter between the 7.1 percent decrease during the first quarter and the steep 16.2 percent annualized falloff during the fourth quarter.



**Real Total And Residential Investment Spending
Annualized Percent Change Versus Previous Quarter**



Source: Bureau of Economic Analysis

- Following a sharp decrease for inventory held by the private sector during the first quarter, inventories were shed at a much slower pace during the second quarter. During the first quarter, the private sector shed an additional \$75.6 billion on a seasonally adjusted annualized basis. It reduced a modest \$45.3 billion of additional inventory during the second quarter as the private sector attempted to bring their holdings in line with recent sales. The slower pace for shedding inventory was due to a sharp slowing in retail trade particularly for motor vehicles and parts and by durable goods wholesalers and by manufacturers.

Government Sector

Following a modest decrease during the first quarter real government spending posted a strong gain during the second quarter. Real government spending rose at 6.4 percent annualized pace during the second quarter following a 2.6 percent annualized decrease during the first quarter and a modest 1.2 percent annualized gain during the fourth quarter.

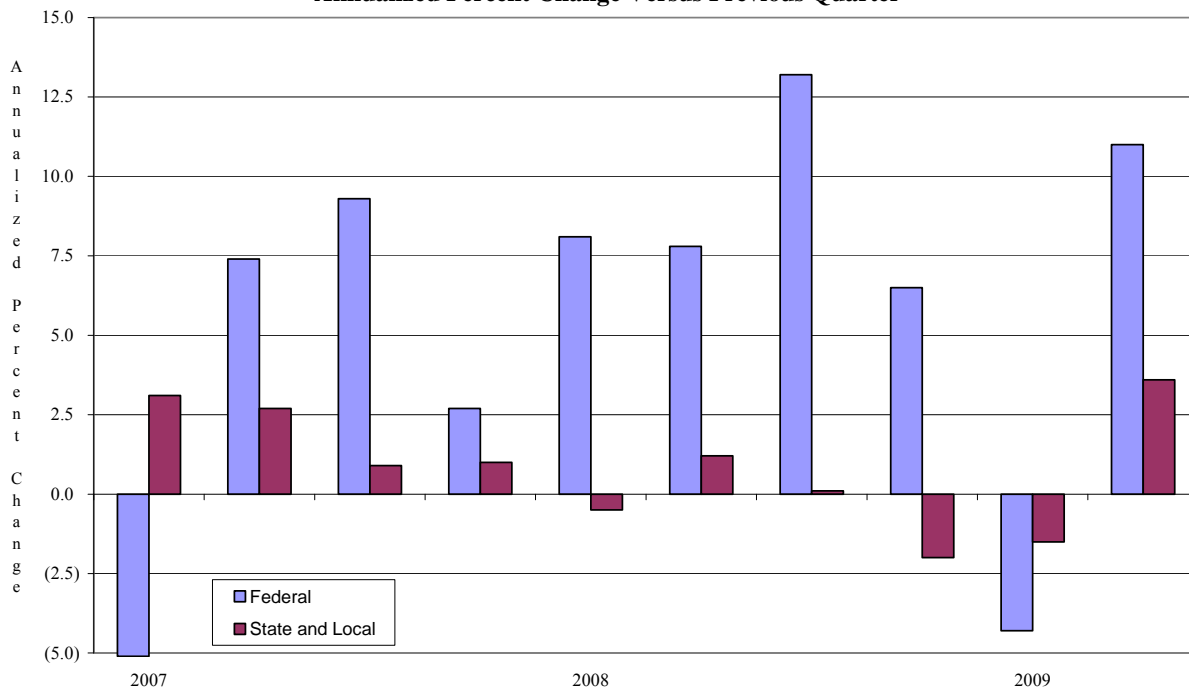
- Much of the rise for government spending was due to strong gain at the federal level. The federal government saw spending rise at a strong 11.0 percent annualized pace during the second quarter that followed a 4.3 percent annualized decrease during the previous quarter, due to a great extent to a strong gain for national defense. Spending for defense rose at strong 13.3 percent annualized pace during the second quarter more than offsetting the 5.1 percent



decrease during the first quarter. Strong gains for general consumption expenditures as well as gross investment spurred the pickup during the second quarter and offset the decrease during the first quarter. The rise for the non-defense area was a more modest 6.2 percent during the second quarter that followed a decrease of 2.5 percent during the first quarter. A gain for consumption spending more than offset a modest falloff for gross investment outlays due largely to a falloff in spending for structures.

- Following decreases during the two previous quarters, state and local government spending posted a modest 3.6 percent rise during the second quarter. Spending fell 1.5 percent and 2.0 percent during the two previous quarters. The major reason for the gain was a strong rise in spending for investments that followed decreases during the three previous quarters due to a pickup for structures which more than offset a falloff for equipment and software which fell for the fourth consecutive quarter. Consumption expenditures posted a very modest gain following a minor decrease during the previous quarter.

**Real Federal Versus State and Local Government Spending
Annualized Percent Change Versus Previous Quarter**



Source: U.S. Bureau of Economic Analysis

Net Exports

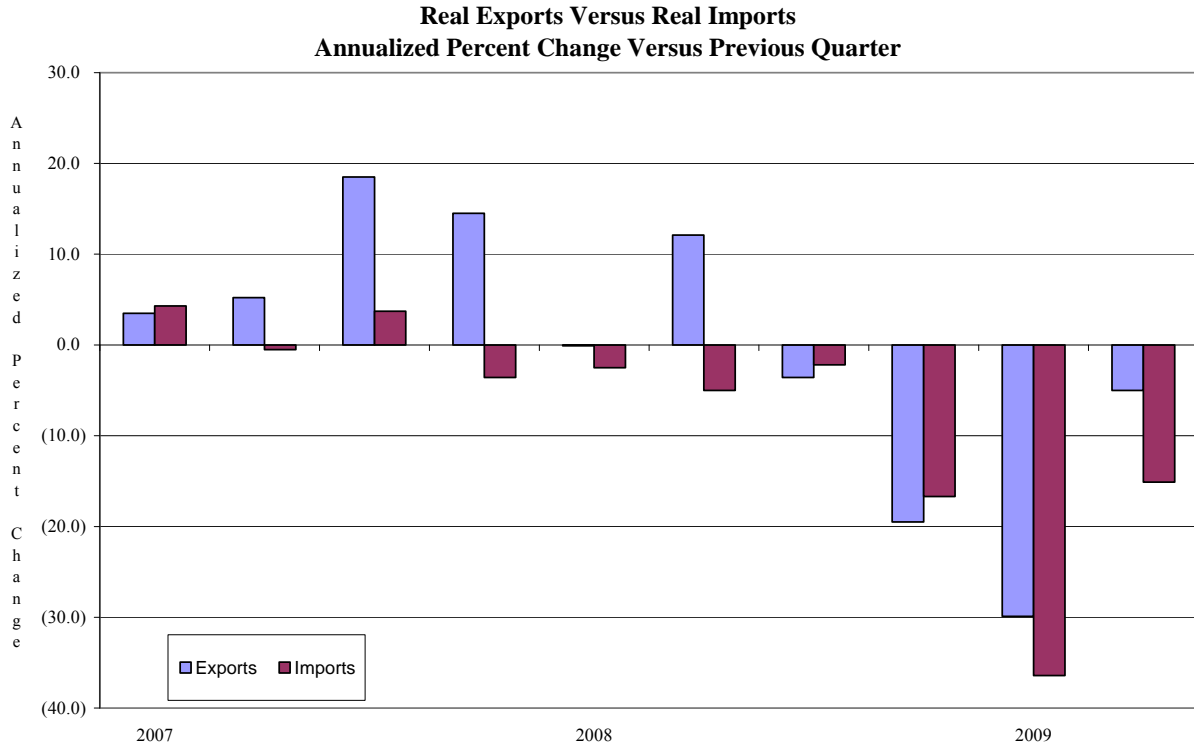
Real exports of goods and services fell for the fourth consecutive quarter however the pace of the decrease posted a sharp slowing during the second quarter. They were off a modest 5.0 percent versus the 29.9 percent and the 19.5 percent annualized decreases of the two previous quarters. The trend for goods followed that pattern.



- The export for goods fell 7.0 percent on annualized basis during the second quarter well off the 36.9 percent and 25.5 percent annualized decreases during the two previous quarters. Slower decreases were seen for capital goods, automotive vehicles, engines and part and consumer goods during the second quarter. Industrial supplies posted a strong gain following decreases during the previous two quarters largely due to a rise for nondurable goods. Food exports saw a strong gain offsetting some of the decreases during the previous three quarters.
- Exports for services generally were less volatile but still have decreased for four straight quarters. They fell just a modest 1.0 percent during the second quarter following a 13.6 percent decrease during the third quarter and a 4.3 percent decrease during the fourth quarter a year ago. A strong rise for transfers under U.S. military sales contracts following a modest falloff during the first quarter was offset by a steep decrease for travel and a lesser decrease for royalties and license fees. Passenger fares posted a gain following decreases during the three previous quarters.

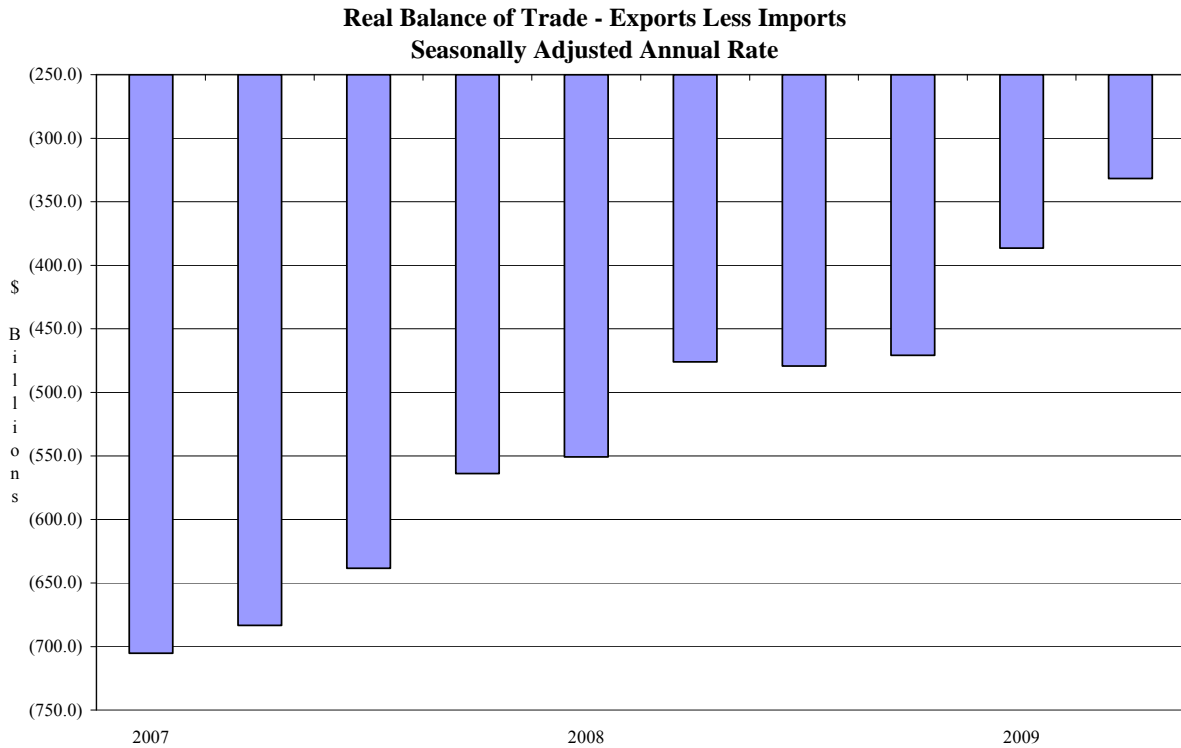
Real imports of goods and services also saw some slowing in the recent pace of decrease during the second quarter. They fell at a 15.1 percent annualized pace during the second quarter following a steep 35.4 percent annualized pace during the first quarter but in line with the 16.7 percent annualized falloff during the previous to that.

- The decrease for goods imported into the U.S. moderated during the second quarter with a falloff of 16.5 percent on an annualized basis well off the 41.0 percent drop-off during the previous quarter and slightly less than 19.6 percent annualized fourth quarter decrease. Much more modest decreases were seen during the second quarter for automotive vehicles, engines and part as well as consumer goods and capital goods. The rise for capital goods was bolstered by gains for civilian aircraft, engines and parts and computers, peripherals and parts. Industrial supplies and food imports also posted much more modest downturns versus the previous quarter. That slowing somewhat offset the sharper falloff for petroleum.
- Imports for services fell at a steadier pace during the second quarter versus the previous quarter. They fell at a 9.0 percent annualized pace during the second quarter off modestly versus the 11.5 percent annualized falloff during the first quarter that followed a slight decrease of 0.9 percent during the fourth quarter. Direct defense spending posted a decrease following strong gains during the previous three quarters. However, travel fell sharply for the second straight quarter and royalties posted a downturn for the third consecutive quarter. A gain for passenger fares following decrease for the previous four months offset some of the dips in the other sectors.



Source: U.S. Bureau of Economic Analysis

The sharp falloff for imports of goods and services to a greater extent than the drop-off for exports particularly during the first two quarters of the year has pushed the nation's balance of trade down sharply. The decrease for imports was due in large measure to the steep falloff for demand due to the steepness of the recession particularly during the first quarter. The deficit during the second quarter was \$331.8 billion on a seasonally adjusted annual rate versus \$386.5 during the first quarter and \$479.2 billion during the fourth quarter a year ago. The decrease has offset some of the downturn from the other sectors and moderated the falloff for the overall GDP.



Source: U.S. Bureau of Economic Analysis

OTHER MEASURES OF ECONOMIC ACTIVITY

Consumer Prices

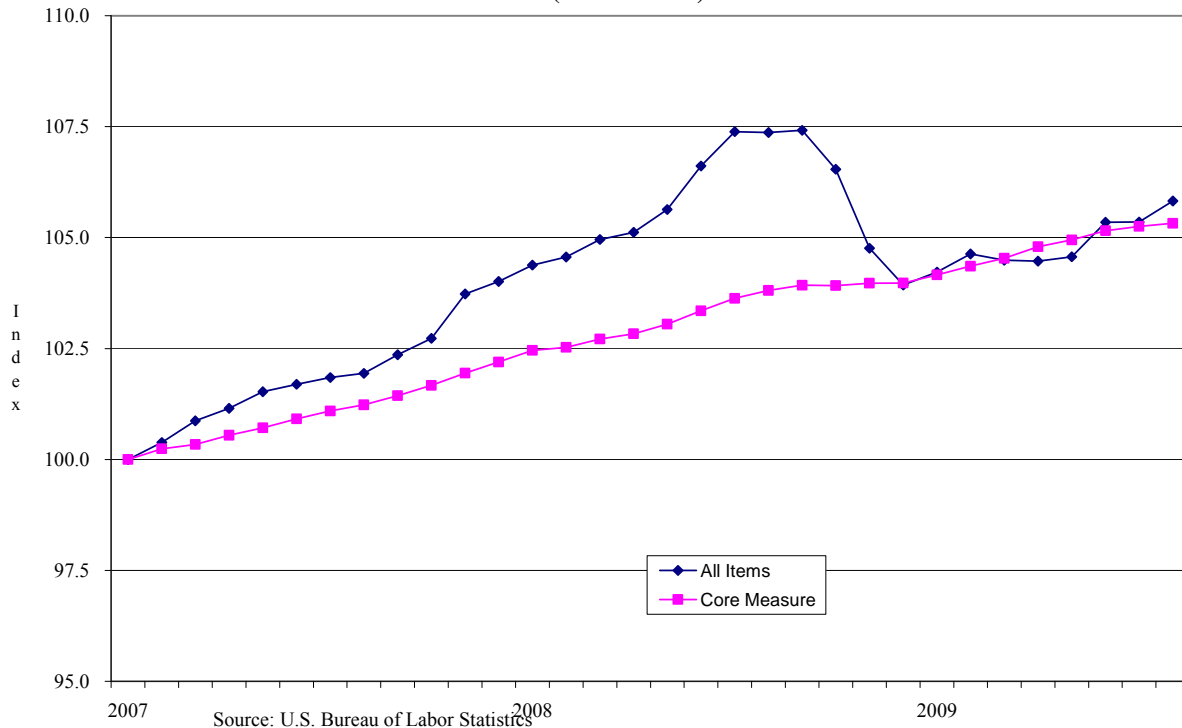
Based on data that is seasonally adjusted the Consumer Price Index for All Urban Consumers rose 0.4 percent during August. That follows a steady price index during July following a 0.7 percent up-tick during June. The rise during August was largely the result of a 9.1 percent gain for gasoline prices. This strong rise accounted for nearly all the gain for the energy price index and over 80 percent over the overall price index.

- Prices for energy rose 4.6 percent during August following a slight dip of 0.4 percent during July but a strong 7.4 percent June rise. Besides the gain for gasoline prices fuel oil prices rose 6.2 percent but prices for energy services were generally steady during August following decreases for the previous five months. However, even with the gain during August energy prices are still down by 23.0 percent versus a year ago.
- The core index for inflation rose 0.1 percent during August, matching the gain during July but half the rise of 0.2 percent during June.



- Versus a year ago, the overall price index was down 1.4 percent during August a more modest falloff versus the 1.9 percent decrease during July but slightly steeper than the 1.2 percent drop during June. The measure that excludes food and energy rose 1.5 percent on a year-over-year basis during August, continuing the deceleration with the index rising 1.6 percent during July and 1.7 percent during June.

**Total and Core Measures for the U.S. CPI For
U.S. Consumer Price Index for All Urban Consumers
(2007 = 100.0)**

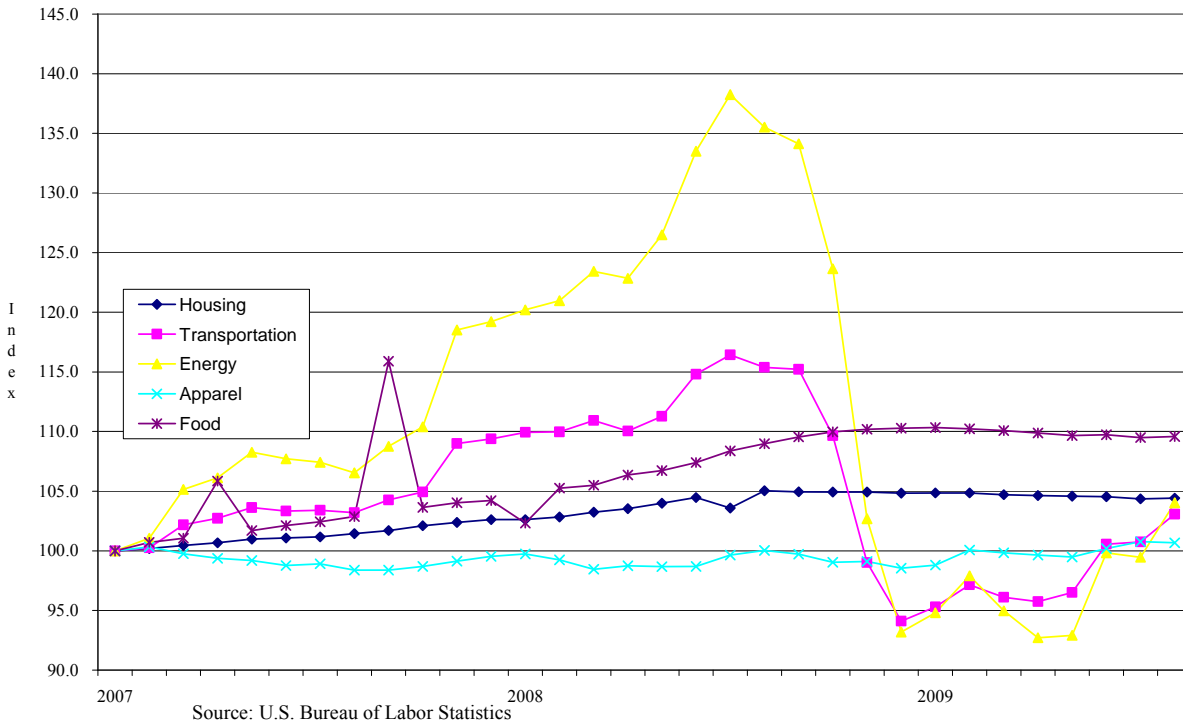


- The price index for food and beverages rose a minimal 0.1 percent during August, following a 0.2 percent decrease during August but matching the rise during June. The index for food at home held steady during August. Prices for fruits and vegetables fell 0.7 percent during August following a decrease of 0.3 percent during July. The index for dairy products fell by 0.4 percent during August, the ninth consecutive monthly decrease. Offsetting some of the decreases was a rise of 0.4 percent in the index for meats, poultry, fish and eggs. Prices for food away from home rose a minimal 0.1 percent for the third consecutive month.
- Housing costs rose a minimal 0.1 percent during August offsetting some of the 0.2 percent decrease during July following a steady June. Shelter costs rose 0.1 percent during August as rents were generally steady but the owners' equivalent rent for the primary residence rose by a modest 0.1 percent during the month. Fuels and utilities rose 0.4 percent much of that due to a steep 3.9 percent rise for the price of fuel oil.



- Spurred by the gain for energy prices transportation costs rose 2.3 percent during August with the private transportation area rising by 2.4 percent. The strong gain for gasoline more than offset a decrease for new vehicle prices of 1.3 percent partly due to the “cash for clunkers” program. Public transportation rose a strong 1.3 percent following a 1.9 percent gain during July largely due to a 1.7 percent rise for airline fares.
- Apparel costs were off by a minimal 0.1 percent during August. Decrease in prices for women’s and girls’ apparel and footwear more than offset a strong rise for infants’ and toddlers’ apparel and a more modest rise for men’s and boys’ during August.

**Selected Components of Consumer Price Index for All Urban Consumers
(2007 = 100.0)**



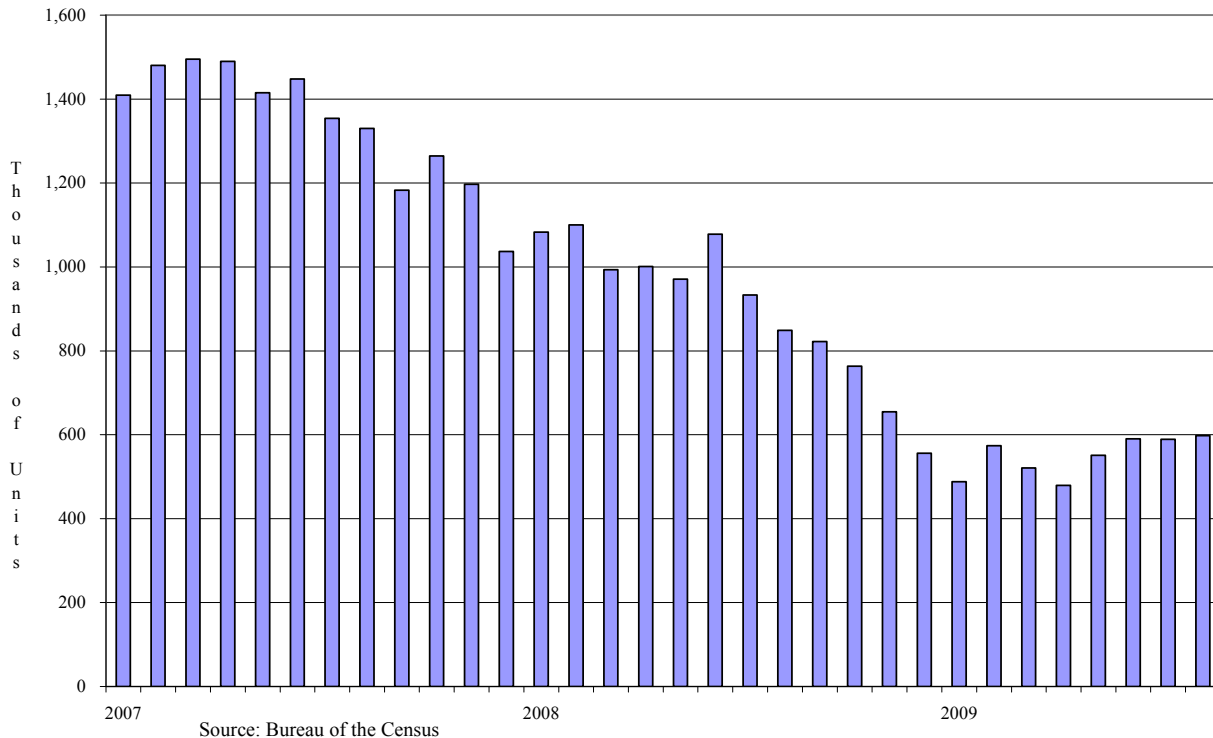
Housing Starts

During August, for the U.S., the construction of new homes and apartments rose 1.5 percent reflecting the general trend that the housing sector may have rebounded from its worst downturn in many years. The rise during August pushed total activity to 24.8 percent above the record low that was hit during April. The modest 1.5 percent rise followed a slight 0.2 percent decrease during July. It came from a strong 23.3 percent rise for the construction for multifamily units that followed a 15.2 percent falloff during July more than offsetting the 3 percent decrease for the larger single-family sector. That decrease was the first for the single-family sector in five months.



- The pickup for the housing sector was largely the result of a strong gain in the Northeast with starts rising a steep 23.8 percent during August following a decrease during July some of which may be the result of cold July. The gain was most likely due to a gain for the multifamily sector since the single-family area decreased by 14.5 percent during August. Even, with this strong August, starts versus a year ago are down 41.8 percent with single family units off 25.4 percent.
- The Midwest region saw a very slight 0.9 percent rise during August versus July likely due to a strong 7.1 percent rise for single family units. Versus a year ago, total starts are off by 10.9 percent with single family activity down by 20.4 percent.
- For the West, the starts were steady during August versus July with a modest 0.9 percent decrease for single family units. Versus a year ago, starts are down 33.2 percent with single family units down the most modest of the regions at 18.4 percent.

**Total U.S. Housing Starts
Seasonally Adjusted Annual Rate**



Labor Market Activity

Payroll Employment

Payroll employment for the U.S. on a seasonally adjusted basis continued to decrease during August with a falloff of 216,000 jobs. However the downturn generally seems to be moderating versus the 276,000

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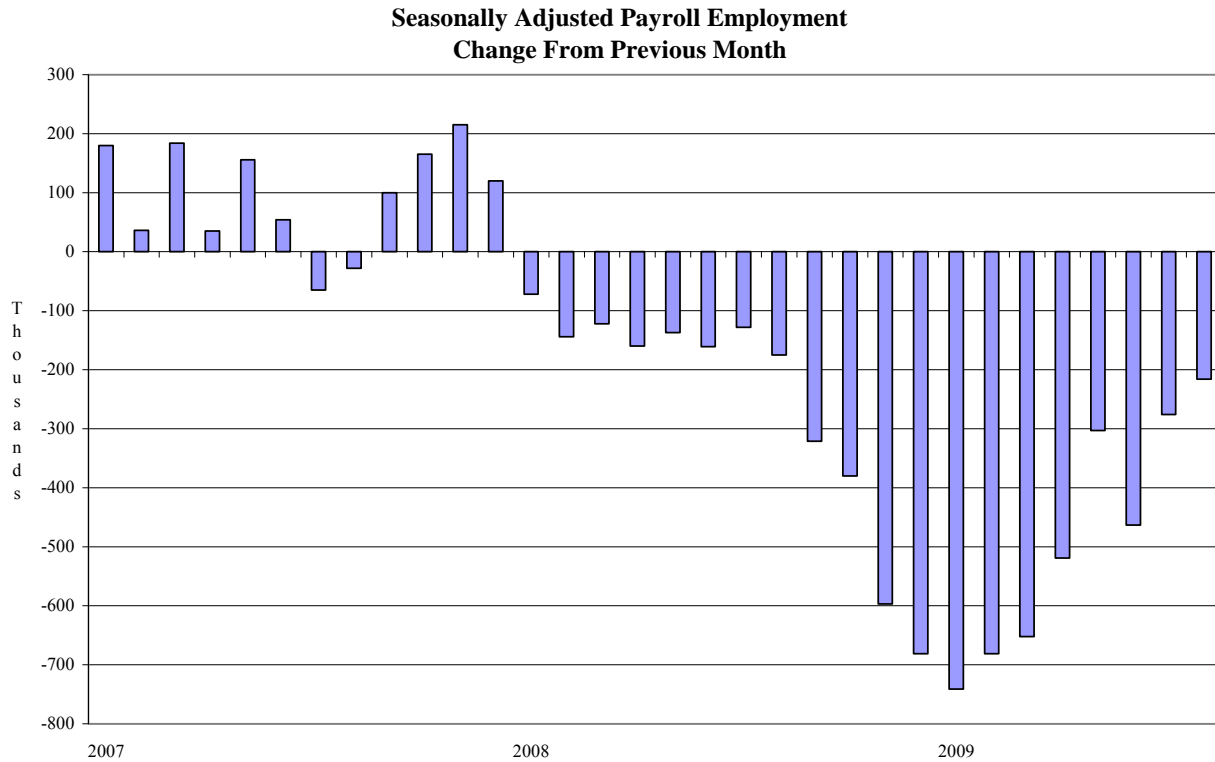
decrease during July and the steep 476,000 job drop-off during June. This marked the slowest falloff since September a year ago. While the only sector with a gain was that for education and health care many of the other sectors saw moderating decreases.

- During August education and health care saw a gain of 52,000 jobs almost matching the sum of the gains during the previous two months.
- Employment in the government sector which rose earlier during the year fell by 18,000 during August reflecting the moderating trend following a 28,000 jobs decrease during July and the sharp 72,000 job downturn during June. That followed a gain at the federal government level with the temporary hiring of many individuals for work on the 2010 Census. The falloff during August was due a falloff of 8,000 at the local level generally for the education area. Both the state and federal saw decreases of 5,000 jobs. The decrease the state jobs was primarily for education while the falloff for federal jobs was the result of a sharp falloff at the Postal Service somewhat offset by a modest gain for other federal jobs.
- Leisure and hospitality jobs which edged up by 1,000 during July fell off by 21,000 during August. Half the falloff during August was the result of an 11,000 jobs decrease for jobs in accommodation and food services, a slightly steeper pace than the previous several months. The arts, entertainment and recreation area fell by 9,400 jobs generally offset the rise during July largely reflecting the trend for performing arts and spectator sports jobs.
- The decrease for the professional and business services sector continued to moderate during August with a falloff 22,000 jobs. That followed 33,000 job downturn during July and the steep loss dip of 101,000 jobs during June. Approximately half of the decrease was in the employment service area.
- The financial sector saw a decrease of 28,000 jobs during August a steeper decrease than the 17,000 job falloff during July but still less than the 33,000 job downturn during June. The insurance area saw a decrease of 12,800 jobs during August with real estate posting a more modest falloff of 8,000 jobs. Credit intermediation jobs fell by 4,900 jobs following a steady July.
- The information sector saw a decrease of 10,000 jobs during August less than the 14,000 job falloff during July but not as steep as the 13,000 jobs dip during June. Much of the decrease was in the motion picture area which fell by 7,500 jobs generally in line with decreases of the previous several months. Telecommunications jobs were off 3,300 jobs also reflecting steady decrease of recent months.
- Following sharp decreases during the previous two months transportation and warehousing jobs fell minimally, by 1,000 during August. The sector saw a decrease of a steep 23,700 jobs during July but less steep than the 15,100 jobs during June. During August truck transportation fell by 4,000 jobs.

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- Following a sharp decrease during July, retail trade posted a much slower decrease during August. Employment fell by a steep 43,200 jobs during July following a 20,000 drop during June posted a modest 9,600 decrease during August.
- Employment for wholesale trade fell by 17,100 jobs during August, in line with the decrease during the previous two months. A decrease for durable goods accounted for the bulk of the downturn during recent months.
- Following some moderation during July, the decrease for manufacturing employment during August was modestly greater. The sector saw a decrease of 63,000 jobs during August following the drop-off of 43,000 jobs during July but far less than the steep decrease of 123,000 jobs during June. Employment in the durable goods area dipped by 51,000 jobs during August following a modest 23,000 job loss during July but a very steep 101,000 job decrease during June. All areas saw a decrease with motor vehicles, fabricated metals and the computer products showing the largest downturn. Nondurable goods jobs were off by 12,000 during August, following steeper decreases of 19,000 and 22,000 during the previous two months. Modest decreases for the printing and chemicals and lesser drop-offs for most of the other sectors more than offset a modest gain for the food area.
- Jobs in the construction area continued to decrease at a sharp but slowing pace. They fell by 65,000 during August following a steep 73,000 job downturn during July and the decrease of 79,000 jobs during June. Specialty trade contractors fell by nearly 54,000 jobs during August a pace generally in line with the previous two months.
- The decrease for the mining sector of 8,000 jobs during August was between the 6,000 job drop during July and the 10,000 jobs loss during June.



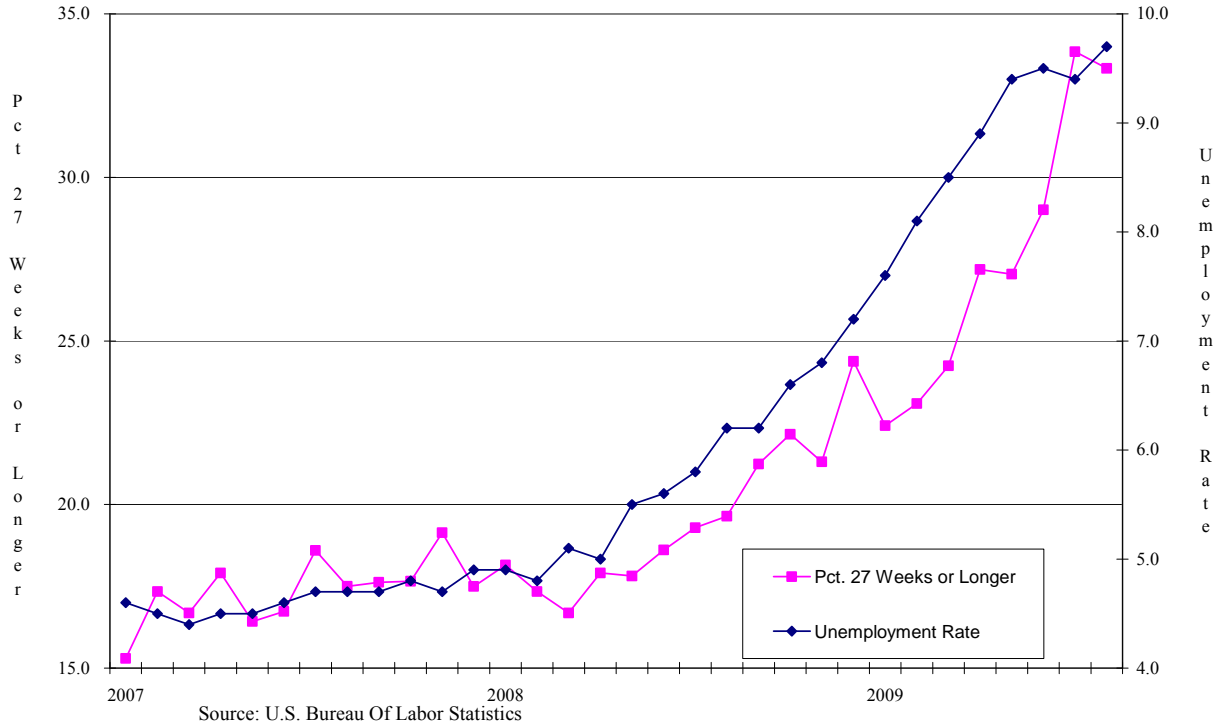
Source: U.S. Bureau of Labor Statistics

Unemployment

- The unemployment rate for the U.S. rose to 9.7 percent during August following a slight decrease to 9.4 percent during July versus 9.5 percent during June. A year ago, the rate stood at 6.2 percent.
- Generally all of the demographic areas saw a rise for unemployment. The rate for teenagers rose by a steep 1.7 percent to 25.5 percent during August, the highest on record. The rate for Black or African American participants rose 0.6 percent to 15.1 percent and the rate for Hispanic or Latino ethnicity participants rose 0.7 percent to 13.0 percent.
- Even with a modest falloff during August the percentage of those unemployed for at least 27 weeks stood at 33.3 percent versus 33.8 percent during July a sharp rise versus 29.0 percent during June. Also those individuals out of work for 15 weeks or greater was 52.2 percent during August a modest falloff versus 53.7 percent during July but up versus June’s 51.9 percent. The slight falloff may be an indication that layoffs reached their peak several months ago and are moderating during recent months. It may also say that some individuals have left the labor force after not finding employment.



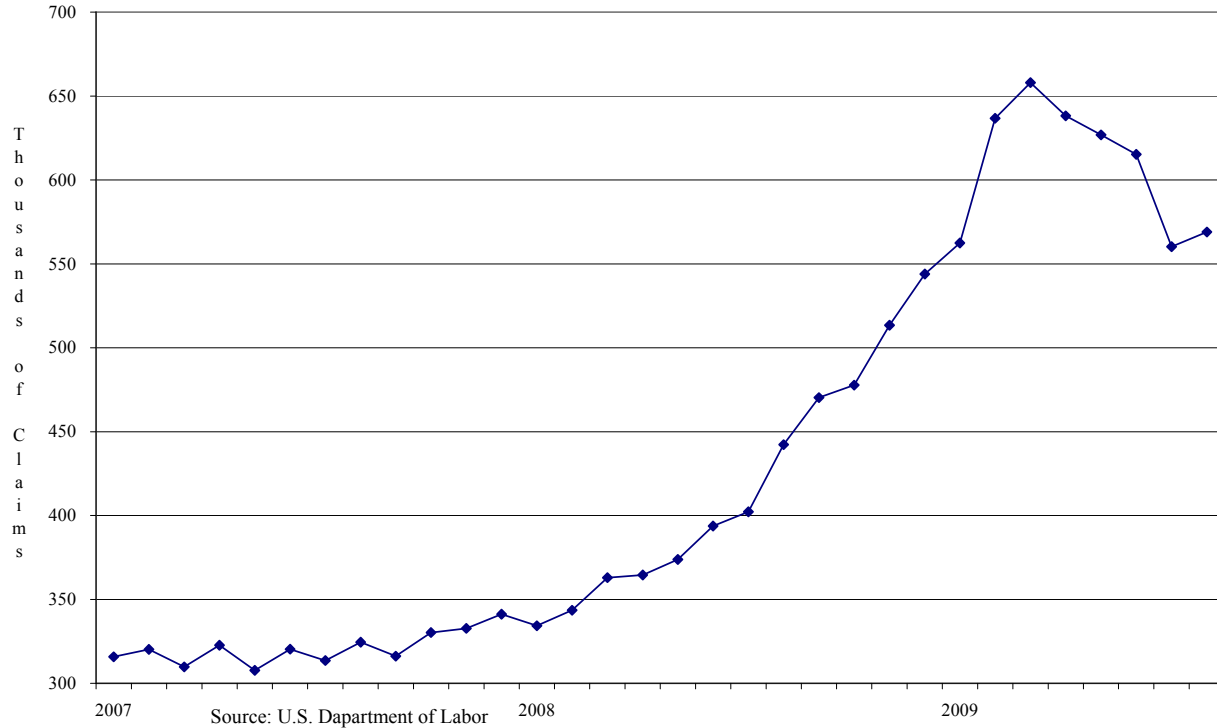
Percent of Unemployed for 27 Weeks or Longer Versus the Unemployment Rate



- o Following a sharp decrease during July, initial claims for unemployment insured edged just slightly higher during August. That movement downward generally indicates the slower pace for total layoffs. However, claims are still well above that of a year ago a general indication that firms are still shedding jobs at are strong pace.



**Monthly Average For Seasonally Adjusted Initial Claims
For Unemployment Insurance**



Financial Sector Activity

Monetary Policy

Following its September meeting the Federal Reserve Open Market Committee chose to maintain the target for the federal funds rate at 0 to ¼ percent. The Committee anticipates that economic conditions are likely for the Committee to maintain these exceptionally low levels for the federal funds rate for a long period.

The Federal Reserve based its decision on its belief that economic activity has risen recently following the sharp falloff. The current conditions for the financial markets have improved and overall activity in the housing sector has picked up. The level of spending by household may be stabilizing but is generally still constrained by continuing job losses, weak income gains, a falloff for housing prices and tight credit. The business sector may still be cutting back on investment spending and staffing but at a more modest pace, to allow for bringing inventory stocks in line with its sales. Although it anticipates the economy will remain weak for a period of time the Federal Reserve anticipates that the policy actions to stabilize financial markets, the fiscal and monetary surplus stimulus, and market forces will allow for stronger economic gains.

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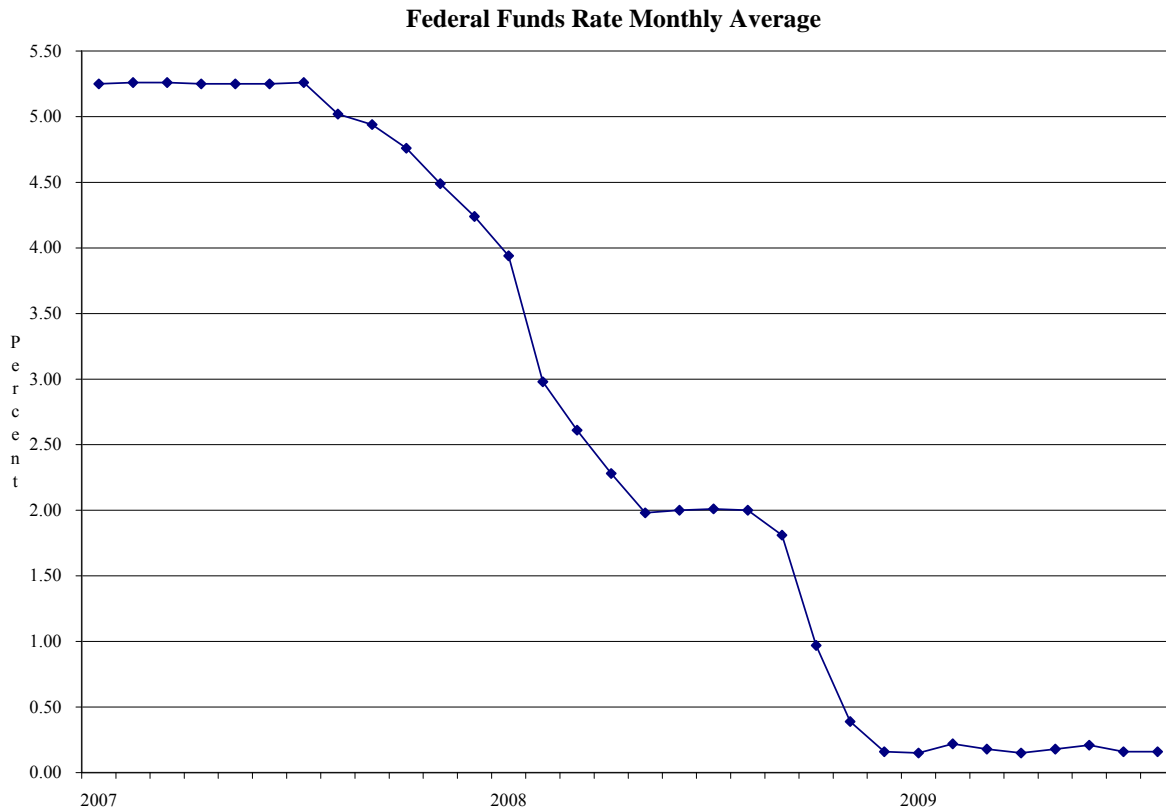


To provide support for mortgage lending and housing markets and to improve credit conditions for the private credit markets, the Federal Reserve will purchase up to \$1.25 trillion of agency mortgage-backed securities and a maximum of \$200 billion of agency debt. It plans to gradually slow the pace for these purchases to allow for a smooth transition in the markets with the program generally ending during the first quarter of 2010. As previously stated the purchase of \$300 billion of securities that were issued by the Treasury Department will be completed next month.

The Committee feels that the substantial slack for resource utilization will keep a lid on prices and with the general longer-term inflation expectations stable, inflation should remain subdued for some time.

Interest Rates

- The overall goal for the federal funds rate to be between 0.00 percent and 0.25 percent has been met. The average was steady during August at 0.16 percent matching that for July as slightly off June's 0.21 percent monthly average. However, since the Federal Reserve adopted that range the average has been less than the Federal Reserve's desired peak. The one-month LIBOR started September with a rate of 0.25875 percent continuing the pattern of very modest decreases during the previous three months.

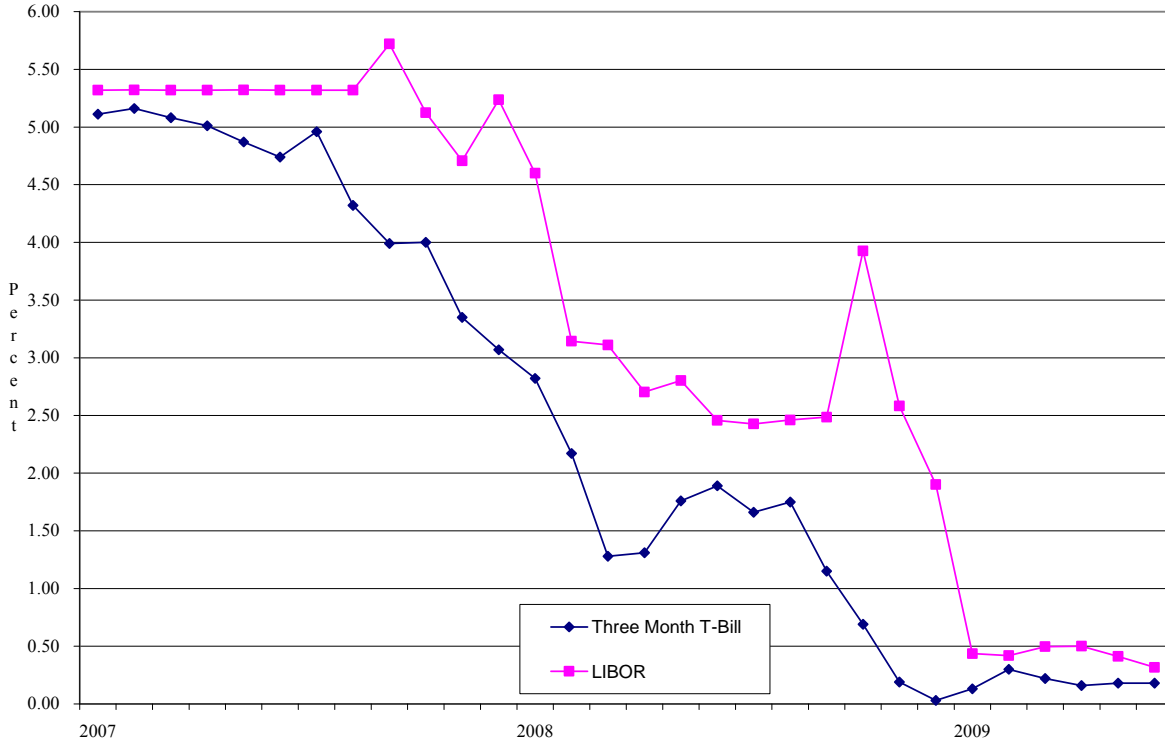


Source: Federal Reserve Board



- The monthly average for the Three-Month Treasury bill rate has remained essentially steady during recent months. It edged down a minimal 1 basis point during August to 0.17 percent following the 0.18 percent average for the previous three months. Following a lag the One-Month LIBOR rate is tracking very closely with the Three-Month Treasury Bill rate indicating that the short-term markets are in line to a great degree.

Three Month Treasury Bill Rate Monthly Average Versus One-Month LIBOR Rate At The End of Month

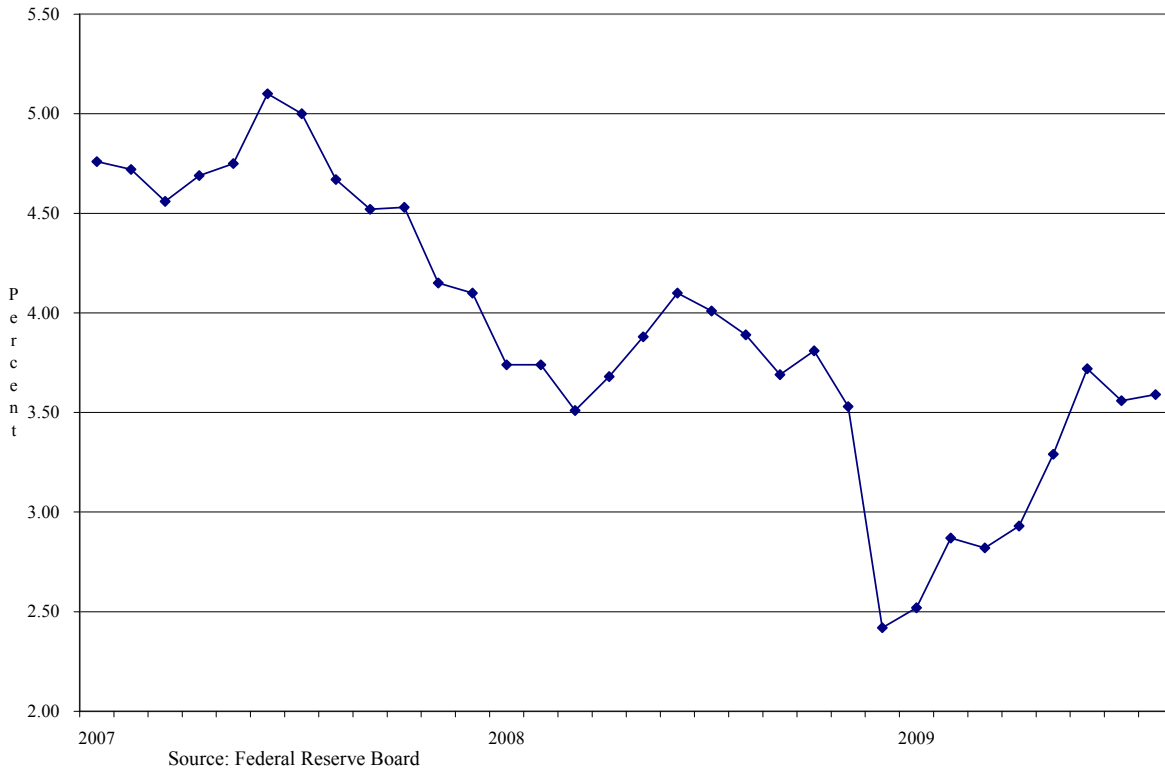


Sources: Federal Reserve Board, MoneyCafe.com

- The average rate for the Ten-Year Treasury rose very modestly during August to 3.59 percent versus 3.56 percent during July a modest decrease versus the June average of 3.72 percent. Thus even with the Federal Reserve policy designed to push rates to very low levels, it has impacted the longer-term rates to a generally limited extent since other factors, such as inflation expectations and the level of national debt for the U.S. also impact the long-term rates.



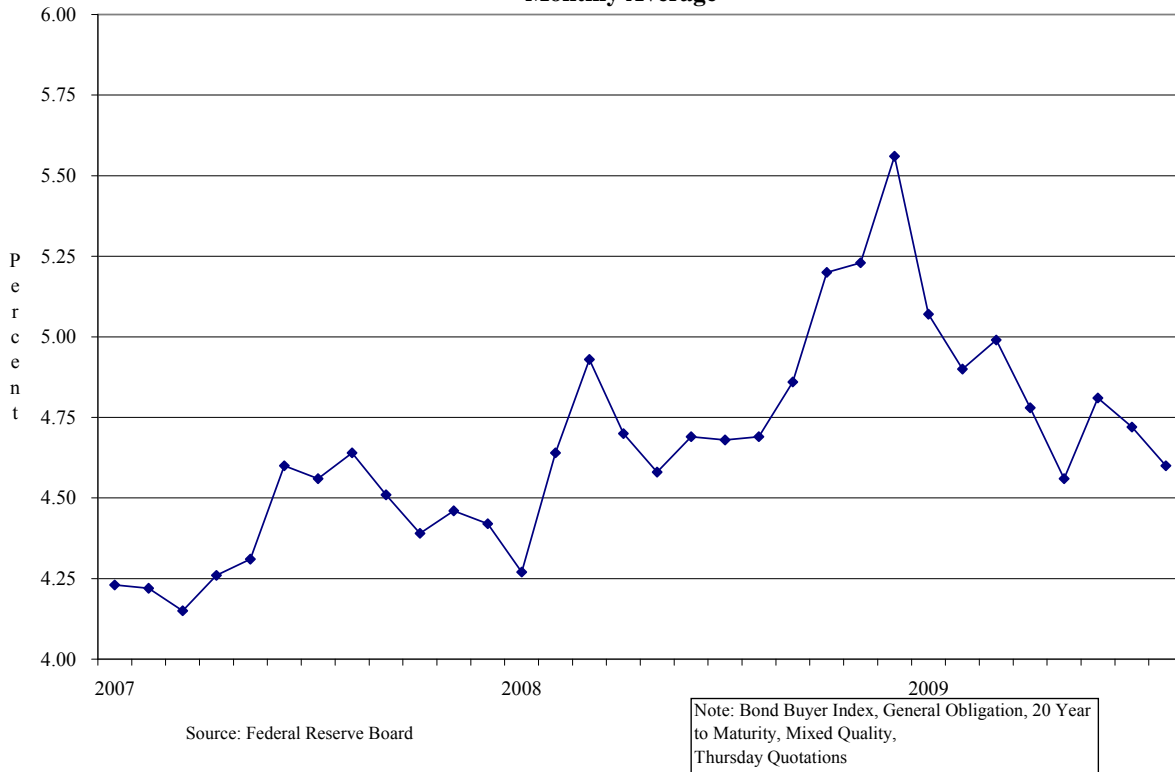
**Ten-Year U.S. Treasury Bond
Monthly Average**



- After reaching a modest peak of 4.81 percent during June, the average rate for state and local bond issues fell modestly during July to 4.72 percent and 4.60 percent during August. The very modest falloff for the average may be due to less concerns of default for local municipalities and a general return to normal conditions for the variable rate debt issues.



State and Local Bonds -- Twenty Year Maturity
Monthly Average



Money Supply

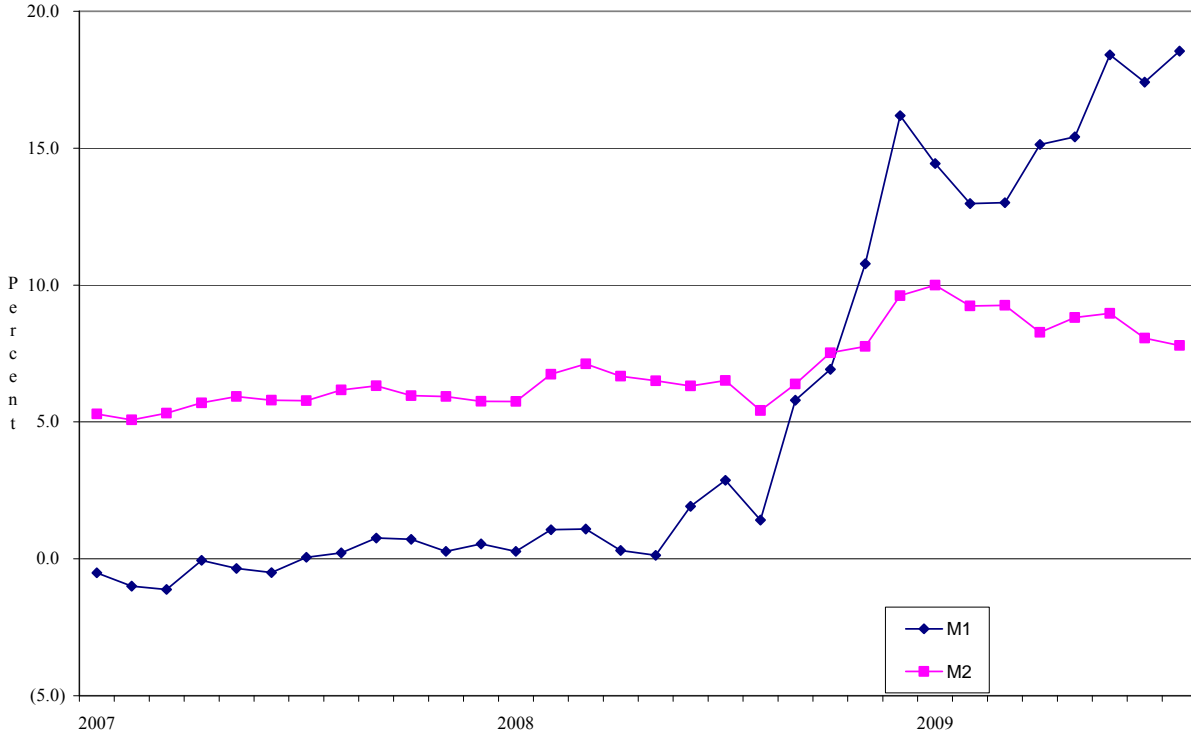
The strong rise for the money supply, particularly the narrower M1 continued during August. However, the rise for the M2 measure slowed somewhat.

- Versus a year ago, the M1 measure during August rose 18.6 percent a slightly stronger pace versus 17.4 percent rise during July and the 18.4 percent gain during June. Much of the gain was the result of a steep rise in demand deposits exceeding 40 percent for past several months. The gain is the result of the Federal Reserve purchases of debt with the payments being generally deposited as demand deposits, to be lent out by the banks. Other checkable deposits also rose very strongly at a pace the exceed 20 percent at commercial banks during July and August. More modest gains for these types of deposits were seen at the nation’s thrift institutions. The money supply for the U.S. has generally risen at a steady 10 percent pace during the past several months.
- The M2 measure for the money supply rise by 7.8 percent during August versus a year ago, the first time that it fell below 8.0 percent since March. Retail money funds fell at a steadily sharper pace during August falling below \$900 billion for the first time in two years. Also the small denomination time deposits continued to fall sharply at savings banks and the recent gain at commercial banks slowed considerably during August. However, the savings deposits that are



held at commercial banks continued to rise at a strong pace that more than offset the steady falloff of recent months.

M1 and M2 Year-Over-Year Pct Change



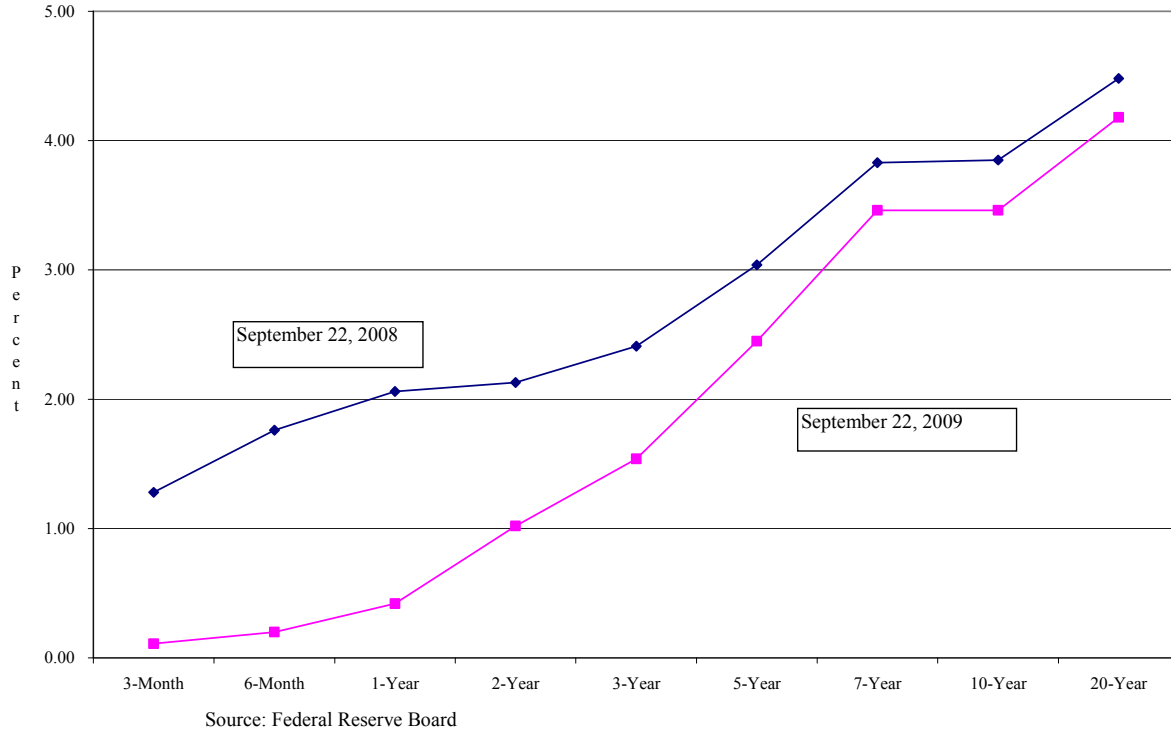
Source: Federal Reserve Board

Yield Curve

While short-term rates have fallen sharply versus a year ago, the long-term rates, particularly starting with issues that go at least seven years, have decreased just modestly. The short-term rates generally reflect the Federal Reserve’s desire to push rates as low as possible by sharply raising the nation’s money supply. While that did the desired effect it also may imply that at some point it may need to raise rates to put a lid on inflation. Since the long-term bonds are generally more concerned with inflation, they have built that into the market rate and less impacted by the rise in the money supply. That may also offset some of the effect of a rise for the money supply. The long-term bonds may also reflect the feeling that with the sharp rise in the nation’s debt it may be forced to raise rates to attract borrowers.



**Yield Curve for Varying Maturities of U.S. Treasury Securities
September 22, 2008 Versus September 22, 2009**

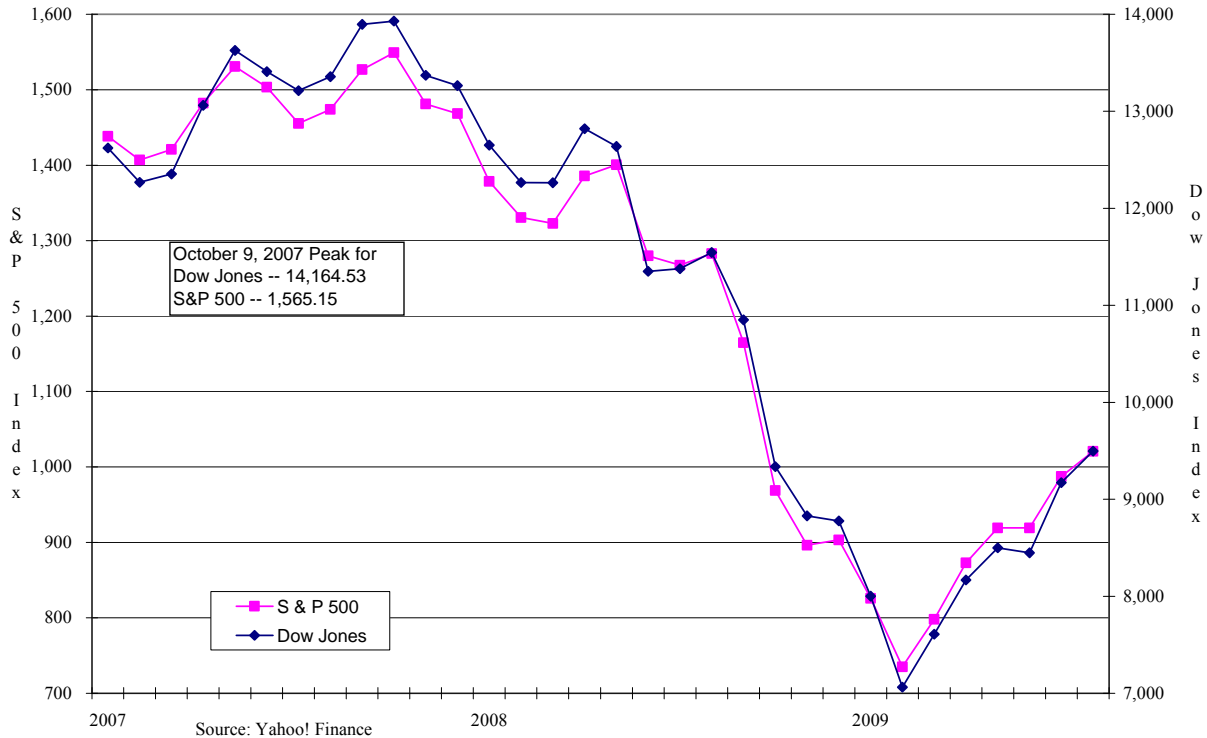


Stock Market Activity

The strong rise for the nation’s stock markets continued during August. The S&P 500 ended August above 1,000 the first time it ended a month since September a year ago. Since reaching a low point at the end of February the index has risen 38.8 percent. Similarly, since the Dow Jones fell to a low point during February it has risen 34.5 percent. The main reason for the strong rise is the feeling that the economy for the U.S. has reached its low point and the economy will start to record gains, perhaps somewhat stronger due to the monetary and fiscal stimulus programs in effect.



Standard and Poor's 500 Index Versus The Dow Jones 30 Industrial Index
End Of Month Values

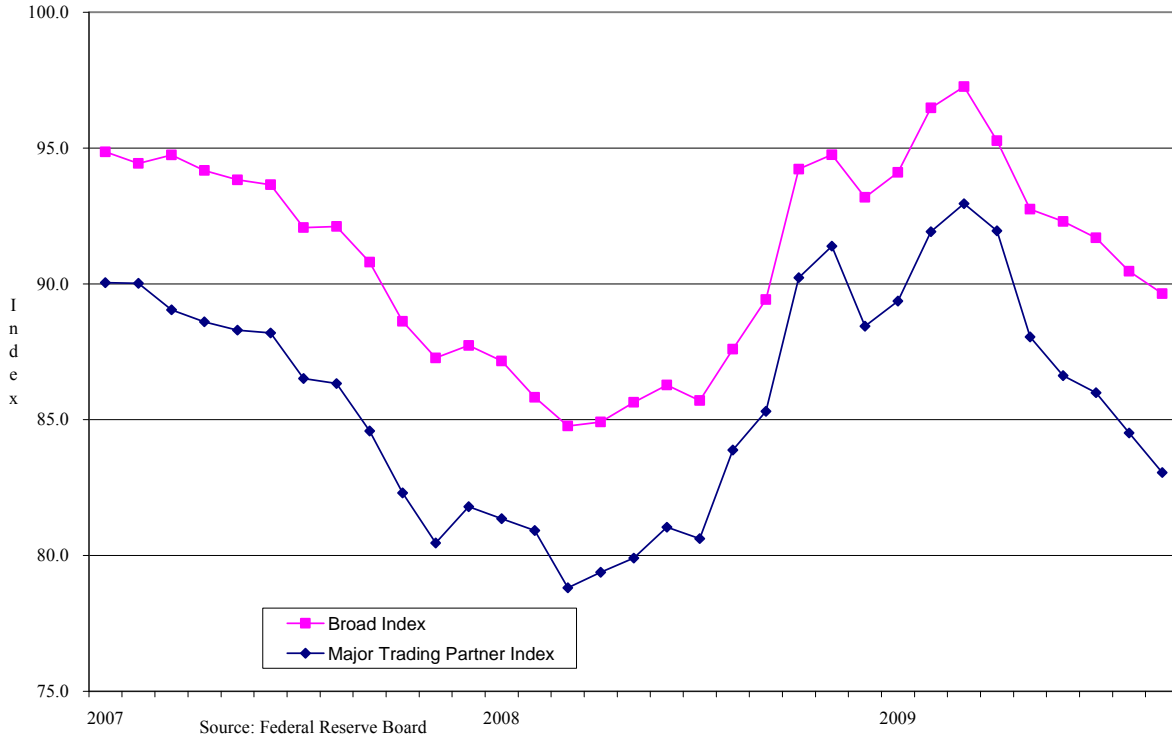


International Markets

After reaching a generally high level earlier during the year, the dollar's value versus other major currencies has decreased during the past six months as measured against both an index of broad currencies and against the index of currencies of major trading partners. Much of the decrease is the result of the steady decrease of the dollar versus against the Japanese yen. Some of the decrease for the dollar was the belief that economic support measures currently in place for the nation's economy would generally stay in place indicating that U.S. interest rate would continue to stay low and thus push investors to seek higher returns elsewhere.



**Real Federal Reserve Trade Weighted Dollar Index
Broad Index Versus the Index For Major Trading Partners**



REGIONAL ACTIVITY

Labor Markets

Payroll Employment

Nassau-Suffolk Region

The sharp falloff for payroll employment for the Nassau-Suffolk region slowed modestly during August. Employment was off a more modest 36,500 jobs versus a year ago, following a sharper decrease of 40,600 jobs during June and the 43,000 job falloff during June, the steepest since the decrease since September a year ago when the downturn started. Reflecting the trend during the downturn except for the education and health care services and government sectors, all the other areas posted job decreases versus a year ago.

- However, the stronger gains of recent months for the education and health care sector moderated during August. Versus a year ago, employment rose by a sluggish 1,100 jobs a slower pace versus the gain of 3,200 during July and 4,300 during June.

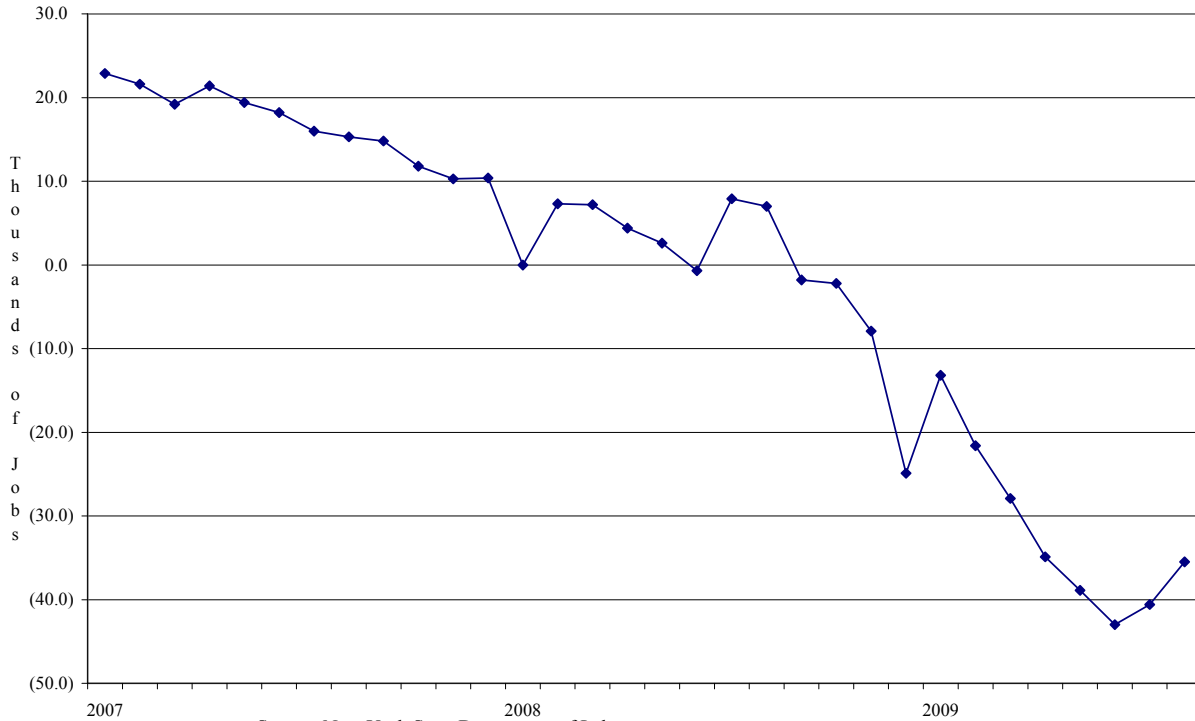
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- Government sector employment rose by 1,500 jobs during August matching the gain during July a modestly stronger gain versus the 500 job gain during June.
- Leisure and hospitality employment was down by 1,600 jobs during August largely due to a falloff for amusement, gambling and recreation positions that more than offset a rise for jobs in food services. The falloff during August still is more modest than the 2,900 job drop during July and less than half the 3,300 job decrease during June.
- The decrease for the professional and business service sector reversed only slightly during August with a decrease of 5,100 jobs more than half in administrative and support positions. Employment was off a similar 5,000 jobs during July but less of a decrease versus the 6,800 job drop during June.
- Financial sector employment fell by 2,700 jobs during August continuing the slowly moderating trend following a decrease of 2,900 jobs during July and 3,100 during June. The credit intermediation area accounted for over half the loss with a decrease of 1,500 jobs matching the decrease during July and similar to the 1,400 job dip during June. Jobs in insurance fell by 600 during August a slight dip versus the 700 job decrease during July but matching the June decrease. Real estate positions fell by 300 during August a slowing pace versus the 400 job decrease during July and 500 during June.
- The information sector posted a sharp decrease of 1,400 jobs during July between the 1,000 job dip during July and the steeper 1,600 job falloff during June. During August a modest decrease for the telecommunications area was somewhat offset by a slight rise for broadcasting jobs.
- Transportation section employment fell by a modest 200 jobs during August following steeper decreases during July of 1,000 and 1,500 during June.
- Retail trade employment fell by 9,000 jobs during August between the 8,800 job falloff during July and the 9,300 job decrease during June. Modest downturns for clothing and clothing accessory stores and building material and garden equipment stores accounted for some of the decrease.
- The wholesale trade area saw a decrease of 6,300 jobs during August a slower pace versus the 6,700 job falloff during July but sharper than the 5,200 job posted decrease during June.
- The manufacturing sector posted a decrease of 5,100 jobs during August mainly for the durable goods area. That matches the decrease during July and a somewhat steeper pace versus the 4,600 job falloff during June.
- The natural resources and mining and construction area saw a steep falloff of 8,200 jobs during August with the bulk, 5,400 for specialty trade contractors. That still represents a moderating pace versus the 8,800 jobs falloff during July and the steep 10,500 job decrease during June. The falloff for the specialty trade contractors has moderated in a generally similar fashion.



**Nassau-Suffolk Payroll Employment
Year-Over-Year Change**



Source: New York State Department of Labor

New York City

During August payroll employment for New York City fell by 57,100 jobs versus a year ago, a slightly stronger pace versus the 56,000 job falloff during July but well off the 97,700 job decrease during June, the month when employment losses attained the peak for the current economic downturn. While most sectors saw decreases, three areas posted employment gains, education and health care, government and leisure and hospitality.

- The government sector posted the sharpest gain during August with a rise of 39,500 jobs. That represents a slightly stronger rise versus the 33,000 job pickup during July that came on the heels of a very modest 400 job gain during June. The rise during August was due to a steep gain at the local government level of 42,000 jobs, some of which was the result of gains for local and secondary schools. State government employment fell by 1,400 during August while federal government employment decreased by 1,100 with a steeper falloff for the Postal Service of 2,300 jobs.
- The education and health care sector which has risen steadily even during the general economic downturn saw a gain of 25,000 jobs during August on a year-over-year basis. Nearly half of the gain was due to rise for the educational services area and social assistance. That gain is slightly



less than the 27,600 job rise during July but well above the more modest 18,000 job gain during June.

- The other area that saw a rise for jobs was leisure and hospitality where a minimal gain of 1,500 jobs during August was posted. A modest rise for accommodation and food positions of 4,200 offset a decrease of 3,200 jobs for arts, entertainment and recreation. Employment had decreased for this sector by 100 jobs during July and by a steeper 1,800 during June, thus the rise during August offset most of the previous two months decreases.
- The professional and business services area fell by 26,100 jobs during August, a slower pacer but in line with the 27,900 job decrease during July and the 26,700 job decrease during June. The decrease during August was largely due to a falloff of 16,800 jobs in the area of professional, scientific and technical positions, particularly computer systems design and advertising positions. Administrative and support positions fell by 8,800 jobs during August largely the result of a sharp drop for employment services jobs.
- The finance sector for the city continued to lose jobs at a steep pace. Employment was off by 40,300 jobs during August due to a sharp 29,400 job decrease for the securities area largely for the investment banking sector. That decrease represents a sharper falloff versus the previous two months. Real estate posted a decrease of 3,800 jobs with the insurance area falling by 1,100 positions. The drop-off during August represents a sharper decrease following the 33,400 job downturn June and the 36,000 job falloff during July indicating that the major sector for the city may not have reached its lowest point.
- The information sector saw a loss of 7,000 jobs during August a steeper decrease than the 4,200 job falloff during July but in line with the June drop that totaled 7,200 jobs. A sharp decrease for the radio and television area largely more than offset a gain for motion picture and sound recording jobs during August.
- Following a modest decrease during July, the retail trade sector saw a stronger pace of decrease during August. Employment decreased by a modest 11,700 during August following a 12,400 job falloff during July but less than the 9,500 job loss during June. The largest area with a decrease was sporting goods, hobby, book and music stores which posted a decrease of 2,700 jobs during August.
- The wholesale trade area fell by 11,200 jobs during August with nearly half of the decrease in the area of wholesalers for durable goods with lesser losses for the wholesalers of nondurable goods particularly, apparel and piece goods. That represents a slightly stronger pace versus the 10,600 job falloff during July but still less than the 12,100 job decrease during June.
- Following a very slight moderation during July, the downturn for the manufacturing sector generally resumed during August at a stronger pace. Employment decreased by a steep 12,900 jobs during August following a decrease of 11,700 jobs during July and the decrease of 12,100 jobs during June. The falloff during August was split about equally among the durable and non-durable goods areas.



- The natural resources and mining and construction area saw a steep decrease during August of 11,000 positions with much of it for specialty trade contractors. That represents a sharper decrease versus the more modest falloff of 8,600 jobs during July and the 9,900 falloff during June.

Putnam-Rockland-Westchester

The region saw a decrease of 11,200 jobs during August on a year-over-year basis, a decrease between the 11,900 drop-off during July and the 11,300 job falloff during June. The education and health care area posted a modest gain but all the other sectors saw employment decrease.

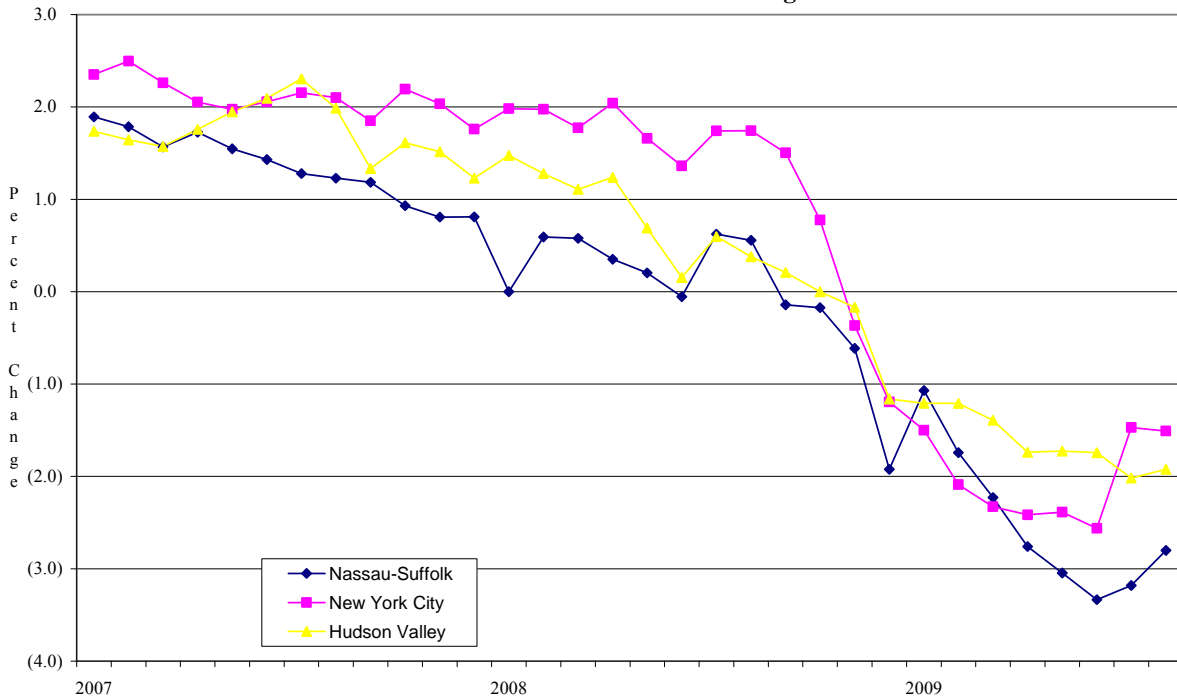
- The education and health care area posted a 2,600 job gain during August. That is a slightly stronger gain versus the June and July pickups of 2,400 jobs.
- However, unlike the two other downstate regions total government employment fell during August. It was off a modest 700 positions due to a sharp decrease for local government education. However, during July, total government employment fell by 2,100 jobs a steeper pace than the very modest 200 job slippage during June.
- During August leisure and hospitality jobs fell by 2,200 even with a modest rise for the food service area. The trend for the sector shows greater decreases with the 1,200 job decrease during June and the falloff of 1,500 during July.
- Spurred by a decrease for administrative and support positions and a lesser falloff for professional, scientific as well as technical positions, the professional and business area fell by 3,100 jobs during August. The decrease is less compared to the 3,400 job drop during July but a stronger pace versus the 2,800 jobs loss during June.
- Financial sector employment fell by a modest 800 jobs during August largely in the area of credit intermediation where employment dropped by 600 positions. That however, reflects a generally moderating trend with a decrease of 1,000 jobs during July and 1,100 during June.
- The information sector posted a decrease of 900 jobs during August with modest falloff in the telecommunications area. That is a slight up-tick versus the 800 jobs decreases during the two previous months.
- The transportation, warehousing and utilities area fell by 500 jobs during July largely due to a decrease of 500 jobs in transportation and warehousing. This represents a general trend of moderating decreases following a falloff of 700 jobs during July and 900 jobs during June.
- The retail trade area was down by 1,200 jobs during August, a decrease in line with the 1,900 job dip during July and matching the 2,000 job decrease during June. Clothing and clothing accessory stores and general merchandise stores accounted for much of the decrease during August.

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- Whole trade was off by 800 jobs during August versus a year ago. That reflects a general trend toward steeper decreases following a falloff of 400 jobs during June and 700 jobs during July.
- Similar to the labor markets in the other downstate areas, manufacturing employment posted another drop-off during August. It fell by a sharp 1,600 jobs during August at a steeper pace than the 1,500 job decrease during July and the 1,200 job downturn posted during June.
- The natural resources and mining and construction sector saw a decrease of 1,400 jobs during August. That decrease is between the sharper 1,500 job falloff during July and the 1,200 job decrease during June.

**Payroll Employment for Nassau-Suffolk, New York City
And The Lower Hudson Valley
Year-Over-Year Percent Change**



Source: New York State Department of Labor

Regional Unemployment Rates

Nassau-Suffolk

The unemployment rate for the Nassau-Suffolk region edged slightly downward during July and August after reaching a recent peak of 7.5 percent during June. It fell to 7.4 percent during July and 7.3 percent during August. However during August a year ago, the rate was at 5.1 percent.



- The falloff for the unemployment rate is generally the result of moderating decreases for residents losing their jobs during recent months. Those residents with a job fell by 52,600 during June, 51,400 during July and an even slower 47,800 during August. That decrease was reflected also by the moderating gains for those residents considered unemployed. Following a gain during June of 41,800 during June it rose by a more modest 34,600 during July and 32,500 during August. The region's labor force fell 14,300 during August between the 16,800 falloff during July and the June decrease of 10,800.

New York City

The unemployment rate for New York City has risen sharply during recent months reaching 10.3 percent during August a rate much higher than that for the surrounding regions as well as the national rate. It rose from a high rate of 9.3 percent during June to 9.7 percent during July to the most recent rate that is considerably above the 6.0 percent rate during August a year ago.

- A major reason for the rise in the unemployment rate is that unlike the neighboring labor market regions, the size of the city's labor force continues to rise. It rose by 88,200 during August versus a year ago, a slower pace than the 97,500 rise during July but still a stronger pace than 85,100 during June. That was also reflected by the sharper decrease for the residents no longer considered employed. It fell by 93,700 during August following a falloff of 74,800 during July and 87,200 during June. The city residents without a job and continuing to look for work rose modestly by 181,900 during August following gains of 172,300 during the two previous months.

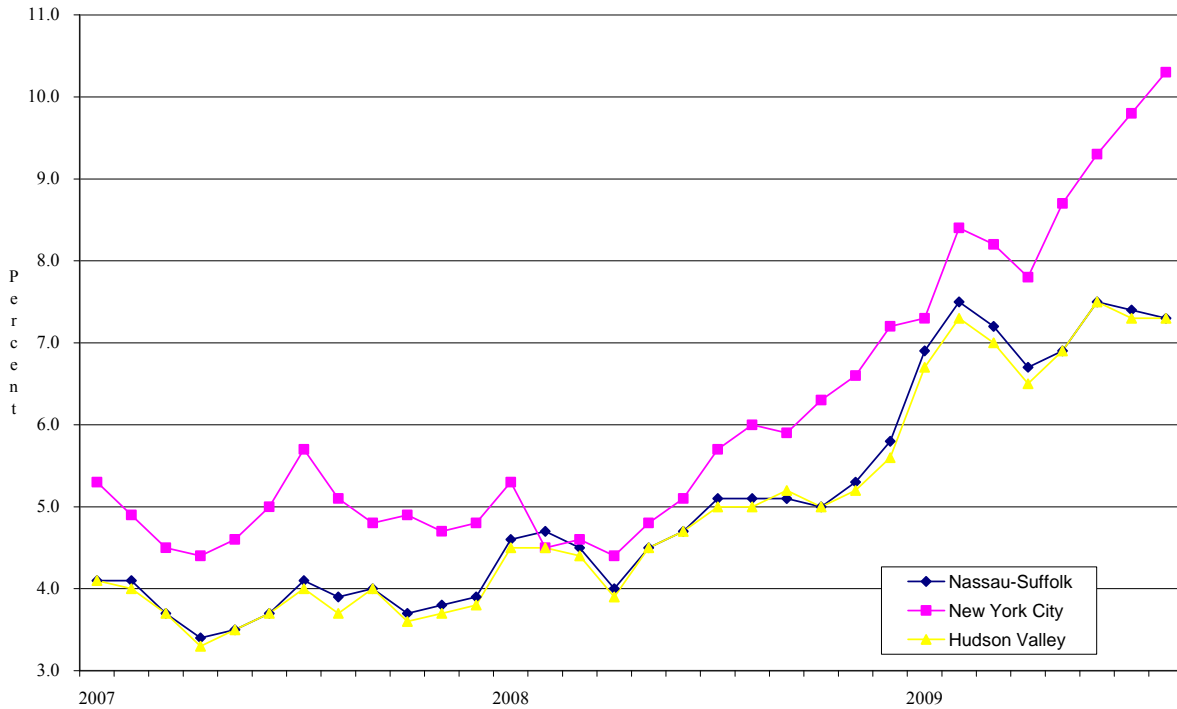
Putnam-Rockland-Westchester

The unemployment rate for the region held steady at 7.3 percent during both July and August a slight decrease versus 7.5 percent during June.

- The labor force for the region has varied little during recent months. A modest June rise of 3,500 residents was somewhat offset by decreases of 1,500 during July but a slower 1,000 decrease during August. The decrease for residents without a job moderated during August with a falloff of 17,200 following a drop-off of 18,100 during July and the more modest 16,100 job falloff during June. The rise for the residents considered unemployed has slowed during recent months. Following a rise of 19,900 during June it slowed to 16,600 during July and 16,200 during August.



**Comparative Regional Unemployment Rates
(Rates are not Seasonally Adjusted)**



Source: New York State Department of Labor

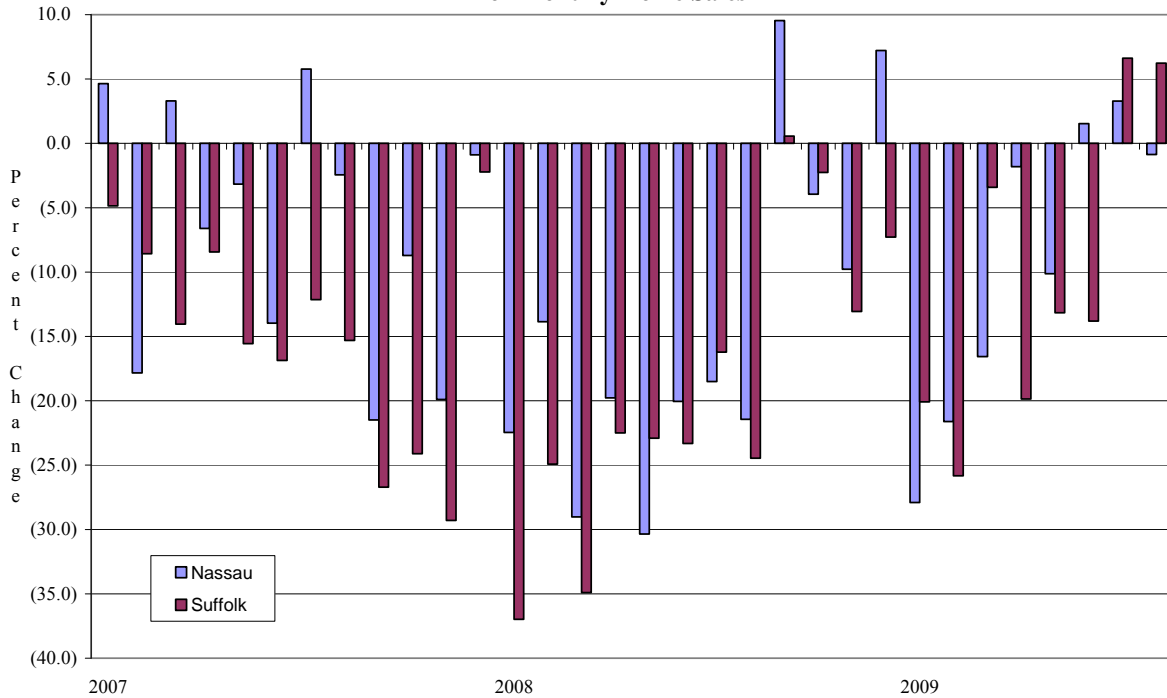
Housing

Following modest gains during the previous two months, the sales for existing homes fell very modestly during August posting a decrease of 0.9 percent versus a year ago. That decrease somewhat offset the gains of 3.3 percent during July and 1.5 percent during June, that followed six month of decreases. Total sales versus a year ago through August however are still down 7.6 percent.

However, Suffolk County posted its second consecutive strong gain during August. Sales rose 6.2 percent a slight moderation versus the 6.6 percent gain during July. These gains somewhat offset the steep 13.8 percent decrease during June. Sales had continuously decreased since October a year ago. However, total sales for Suffolk County through August were still down 8.8 percent versus a the first eight months of a year ago.



Nassau and Suffolk Counties
Year Over Year Percent Change
For Monthly Home Sales

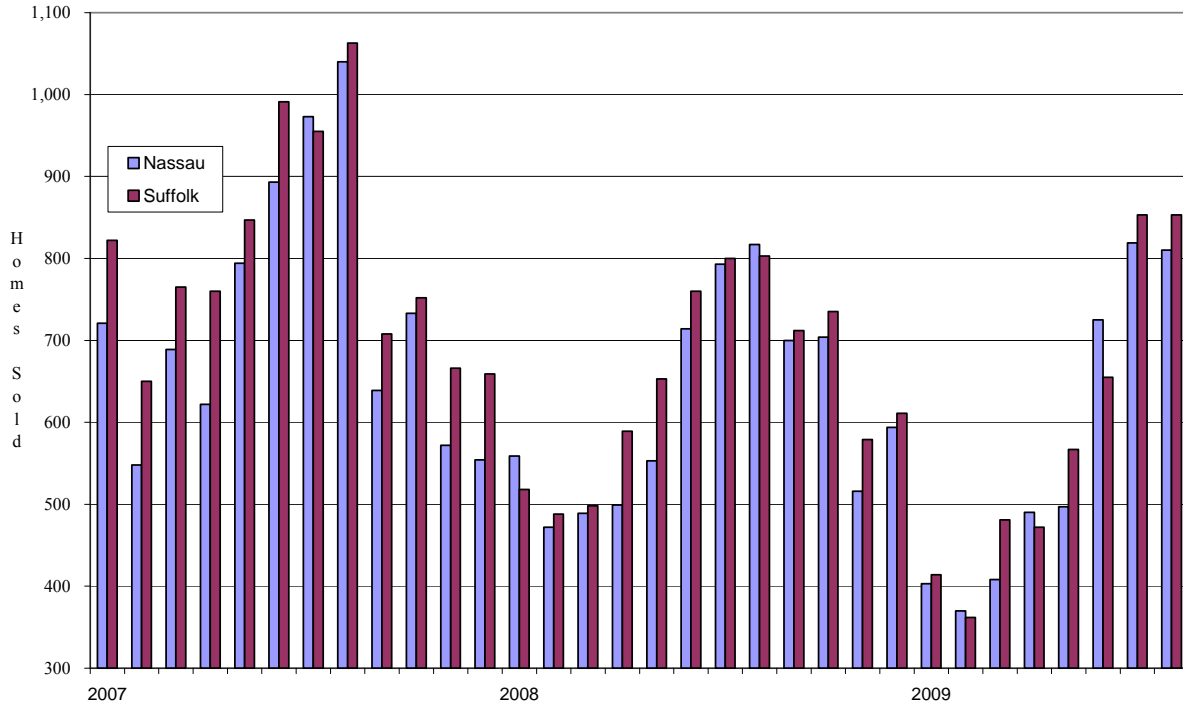


Source: New York Association Realtors Monthly Survey

The modest gains during June and July for Nassau County more than offset the falloff during August such that during the important selling season of June, July and August, total sales were modestly greater than the sales of a year ago. For Suffolk County, the strong gains during July and August were generally offset and thus the total sales for the peak season were essentially the same for 2009 and 2008.



**Monthly Home Sales For
Nassau and Suffolk Counties**



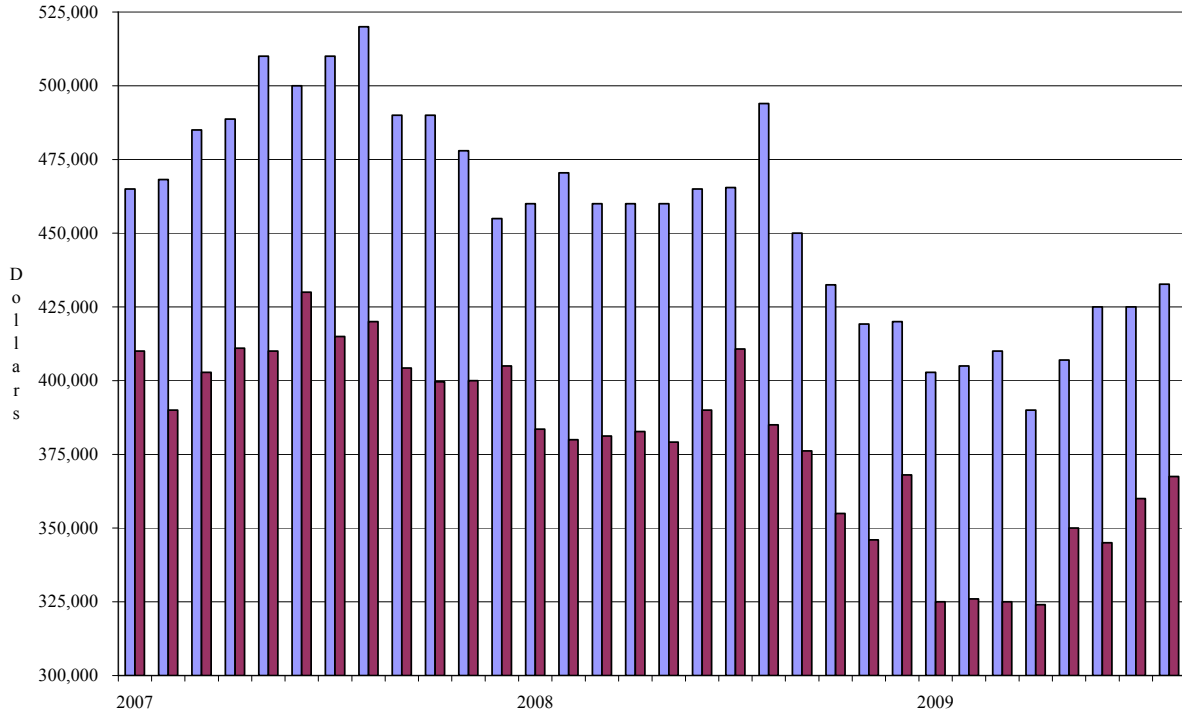
Source; New York State Association Realtors Monthly Survey

Even with the modest fallback for sales during August, the median price for homes sold rose modestly during August for Nassau County rising to \$432,750 during August, the highest since September. Following the \$390,000 price reached during April, the median price has trended modestly higher during the past several months.

For Suffolk County, the median price rose to \$367,500 during August which was its highest for the year. It had dipped to a low of \$324,000 during April before generally rising the following month.



**Median Sales Price for Existing Single Family Homes
For Nassau and Suffolk Counties**



Source: New York State Association Realtors Monthly Survey

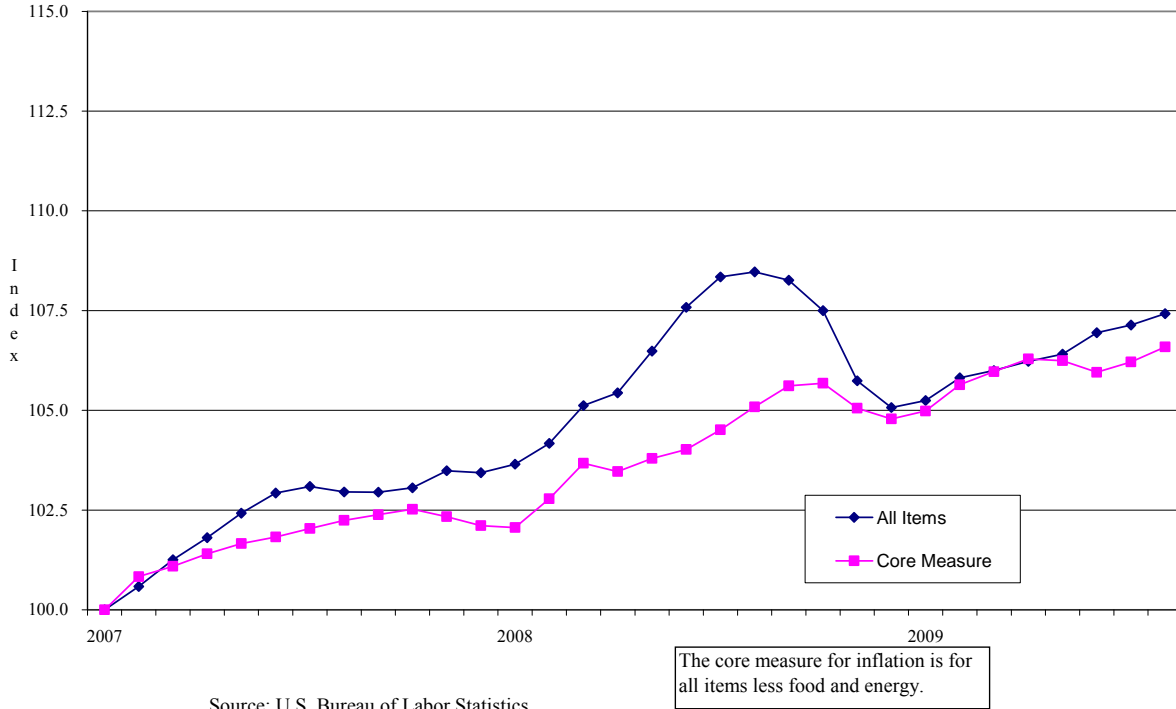
Consumer Prices

Consumer prices for the New York metropolitan region rose 0.3 percent during August following a 0.2 percent gain during July and a stronger 0.5 percent rise during June. The gain during August was largely the result of higher prices for apparel and shelter. These gains were offset somewhat by a falloff for household energy prices.

- The overall energy price index rose a modest 0.2 percent during August following a 0.7 percent rise during July but still well off the 10.2 percent rise during June.
- The core measure for inflation rose 0.4 percent during August double the 0.2 percent rise during July somewhat offsetting the 0.3 percent decrease during June.
- The overall CPI versus a year ago fell by 0.9 percent during August a more modest falloff than the decrease during July of 1.1 percent but deeper than the 0.6 percent drop during June. The decrease for the index is largely due to a fall off for energy prices.
- The core index versus a year ago rose 1.4 percent during August a moderating pace versus the 1.6 percent rise during July and 1.9 percent during June.



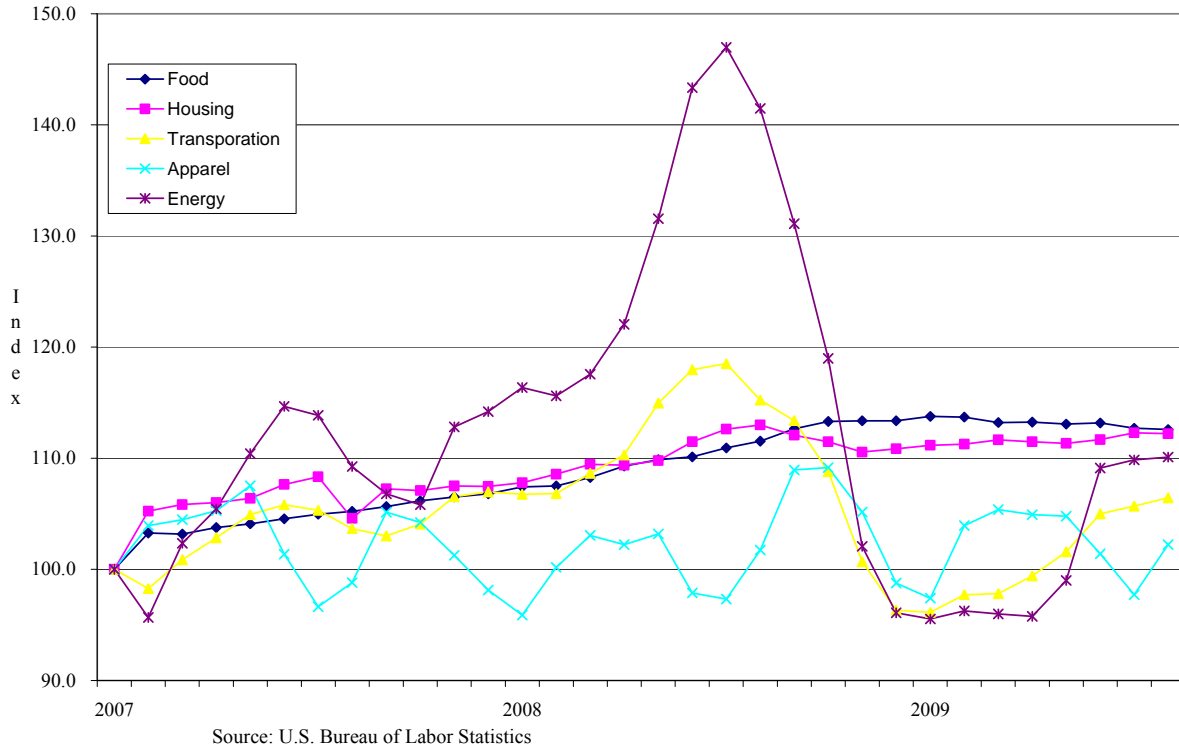
**Total and Core Measures for the New York Metro CPI
For All Urban Consumers
(January 2007 = 100.0)**



- Food prices fell a minimal 0.1 percent during August as a 0.3 percent decrease for grocery prices was somewhat offset by a 0.1 percent rise in prices for food away from home. The decrease in the grocery index marked the seventh consecutive decrease with a falloff in the prices for milk and some beef items pushing prices down. Prices fell by a steeper 0.5 percent during July.
- The housing index saw a 0.1 percent decrease during August following a 0.5 percent rise during July. The index for household energy fell a steep 1.6 percent during July but that was somewhat offset by a 0.2 percent rise for shelter costs. For household energy electricity costs were off 2.9 percent during August with natural gas prices down 1.0 percent.
- The transportation index rose 0.3 percent during August following a 0.6 percent gain during July. Gasoline prices rose a strong 2.9 percent spurring the gain.
- Apparel prices rose a strong 4.6 percent during August due to gains for girls' apparel, women's dresses, as well as some men's clothing items. The rise during August follows decreases during the four previous months. Versus a year ago, apparel prices are up a modest 0.5 percent.



**Selected Components of the New York Metro CPI
(January 2007 = 100.0)**

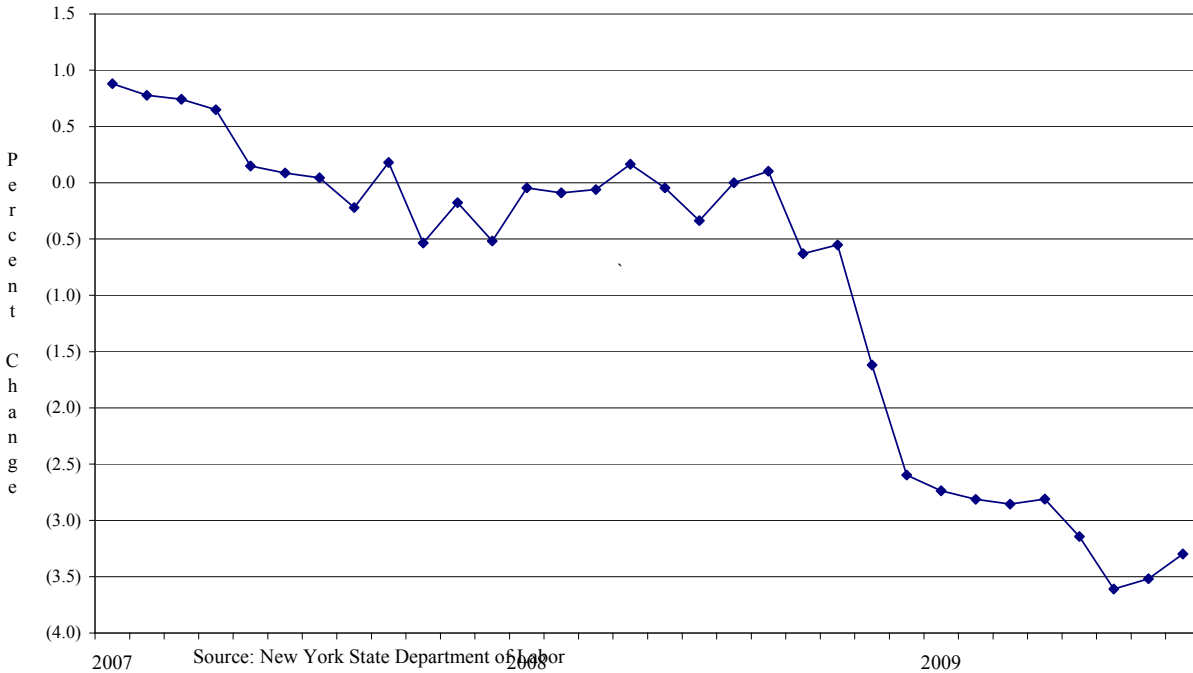


NASSAU COUNTY ACTIVITY

The employment level among Nassau County residents fell at a more modest pace during August. Those residents with a job fell by 22,400 during August, following decreases of 24,100 during July and 24,600 during June. Similarly, the size for the County’s labor force fell at a slower 6,800 pace during August following a steeper 8,000 resident decrease during July but somewhat greater than the 5,200 decrease during June.



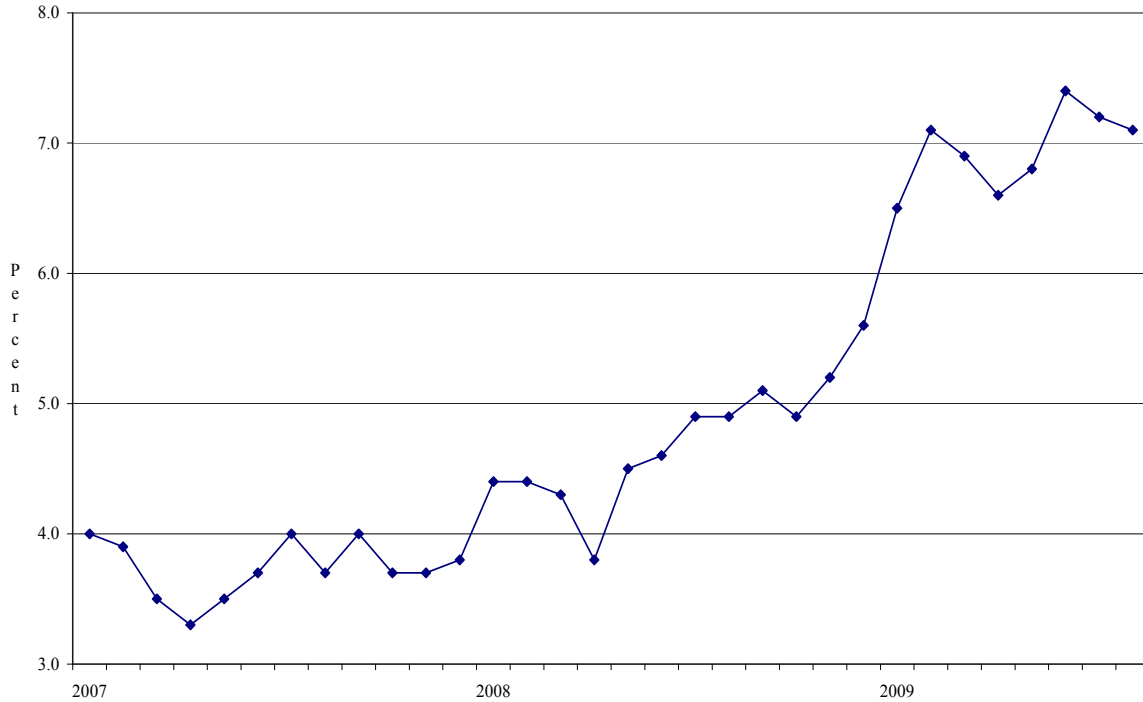
**Nassau County Employment
Year-Over-Year Percent Change
(Based On Household Survey)**



The unemployment rate for Nassau County edged lower during August to 7.1 percent versus 7.2 percent during July and 7.4 percent during June, the highest of the year. However, a year ago, the rate was at a low 4.9 percent. Some of that decrease may due to the decelerating rise for residents considered unemployed. Following a stronger rise of 19,500 during June, that rose by 16,100 during July and a more modest 15,600 during August.



Nassau County Unemployment Rate
(Rate is not Seasonally Adjusted)



Source: New York State Department of Labor

Point of Interest

Responding to the general feeling that the financial markets have improved, the Federal Reserve said in September that it was scaling back two emergency lending programs. The Federal Reserve will reduce the amount of money available to banks for short-term loans under a program that was called the Term Auction Facility. For 84 day loans, the Federal Reserve will provide \$50 in loans during October and \$25 billion each during November and December. For 28-day loans it will provide \$75 billion available monthly through January.

It is also cutting back on a program where investment firms can temporarily swap risky securities for Treasury issues. For this the Federal Reserve said that \$50 billion of Treasury securities would be available during October down from the September level of \$75 billion. They would be cut during November and December to \$25 billion each month.

With the economy generally moving from recession into recovery the Federal Reserve is cutting some of the measures of support it has provided to banks and other companies to deal with crisis. The program was generally designed to force down mortgage rates and shore up the housing market.



SUMMARY OF COUNTY SALES TAX REVENUE EXCLUDING THE ENERGY TAX

A. Overview of County Sales Tax Revenue

At present, Nassau County has received \$724.1 million in sales tax revenue for all payment received through November.

Table 1 presents scenarios for year-end revenue for FY 09. The lower limit is estimated at \$942.9 million with an upper limit of \$1,037.8 million. The administration projects year-end revenue should amount to \$927.9 million or a 7.5 percent decrease.

Table 1. Budgeted and Projected Year-End Gross Sales Tax Revenue for FY '09 \$ (Millions)				
Budgeted Gross Sales Tax Revenue	FY '08 Actual Gross Revenue	Growth Scenarios From FY '08	Year-End Forecast for FY '09	Variance From Budget
\$1,008.1	\$1,003.1	0.5 percent	\$1,008.1	\$0
\$1,008.1	\$1,003.1	0.0 percent	\$1,003.1	-\$5.0
\$1,008.1	\$1,003.1	-2.0 percent	\$983.0	-\$25.1
\$1,008.1	\$1,003.1	-4.0 percent	\$963.0	-\$45.1
\$1,008.1	\$1,003.1	-6.0 percent	\$942.9	-\$65.2
\$1,008.1	\$1,003.1	-7.5 percent	\$927.9	-\$80.2

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B. Gross Sales Tax Revenue Received to Date

Table 2 summarizes the EFT and non-EFT distributions received by the County as of November 13.

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

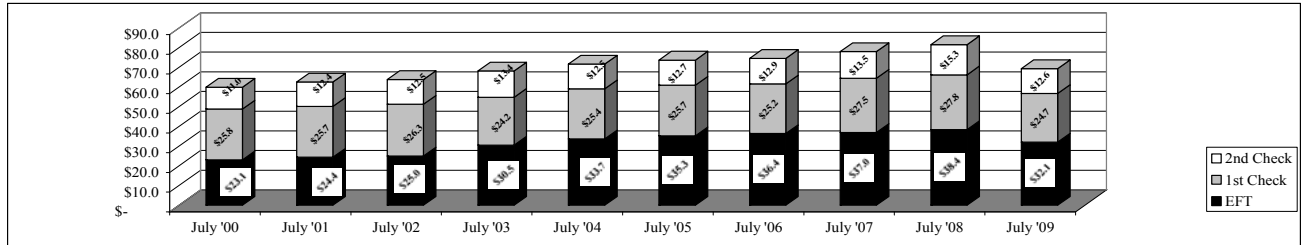
DATE	2008	2008 YTD Running Total	2009	2009 YTD Running Total	2009 YTD Change Per Check	2009 YTD % Change Per Check	2009 YTD Increase (Decrease)	2009 YTD % Increase (Decrease)
2/5 EFT	37,107,340	37,107,340	35,887,940	35,887,940	(1,219,400)	-3.3%	(1,219,400)	-3.3%
3/5 EFT	34,744,944	71,852,284	32,477,248	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%
5/5 EFT	36,155,858	241,036,779	33,538,239	217,198,138	(2,617,619)	-7.2%	(23,838,641)	-9.9%
5/5	25,931,000	266,967,779	22,263,992	239,462,130	(3,667,008)	-14.1%	(27,505,649)	-10.3%
5/12	13,218,259	280,186,038	11,641,460	251,103,590	(1,576,799)	-11.9%	(29,082,448)	-10.4%
6/4 EFT	37,893,086	318,079,124	34,943,174	286,046,764	(2,949,912)	-7.8%	(32,032,360)	-10.1%
6/4	26,611,000	344,690,124	21,745,000	307,791,764	(4,866,000)	-18.3%	(36,898,360)	-10.7%
6/12	13,426,235	358,116,358	12,492,643	320,284,406	(933,592)	-7.0%	(37,831,952)	-10.6%
6/27	35,030,000	393,146,358	34,680,000	354,964,406	(350,000)	-1.0%	(38,181,952)	-9.7%
7/1 EFT	37,254,751	430,401,109	31,686,968	386,651,374	(5,567,783)	-14.9%	(43,749,735)	-10.2%
7/15	30,068,369	460,469,478	27,232,794	413,884,169	(2,835,574)	-9.4%	(46,585,310)	-10.1%
8/5 EFT	38,438,212	498,907,690	32,092,184	445,976,352	(6,346,028)	-16.5%	(52,931,338)	-10.6%
8/5	28,854,000	527,761,690	25,212,000	471,188,352	(3,642,000)	-12.6%	(56,573,338)	-10.7%
8/12	13,064,614	540,826,304	11,279,429	482,467,782	(1,785,185)	-13.7%	(58,358,523)	-10.8%
9/5 EFT	37,943,199	578,769,503	34,154,020	516,621,802	(3,789,178)	-10.0%	(62,147,701)	-10.7%
9/5	27,794,000	606,563,503	24,687,000	541,308,802	(3,107,000)	-11.2%	(65,254,701)	-10.8%
9/14	15,319,421	621,882,924	12,581,570	553,890,372	(2,737,852)	-17.9%	(67,992,553)	-10.9%
10/6 EFT	38,159,555	660,042,480	36,000,000	589,890,372	(2,159,555)	-5.7%	(70,152,108)	-10.6%
10/6	33,657,000	693,699,480	32,000,000	621,890,372	(1,657,000)	-4.9%	(71,809,108)	-10.4%
10/12	27,065,567	720,765,047	25,000,000	646,890,372	(2,065,567)	-7.6%	(73,874,675)	-10.2%
11/5 EFT	36,421,607	757,186,653	36,000,000	682,890,372	(421,607)	-1.2%	(74,296,281)	-9.8%
11/5	25,662,000	782,848,653	22,900,000	705,790,372	(2,762,000)	-10.8%	(77,058,281)	-9.8%
11/13	12,277,796	795,126,449	12,000,000	717,790,372	(277,796)	-2.3%	(77,336,077)	-9.7%

Please note that the first payment for each year is during February.



C. Monthly Gross Sales Tax Revenue for 3rd Quarter of 2009

Table 3. Actual Gross Sales Tax Revenue for July 2009 (\$ millions)



Sales Tax Revenue	July '00	July '01	July '02	July '03	July '04	July '05	July '06	July '07	July '08	July '09	% Change Year-to-Date
EFT	\$ 23.1	\$ 24.4	\$ 25.0	\$ 30.5	\$ 33.7	\$ 35.3	\$ 36.4	\$ 37.0	\$ 38.4	\$ 32.1	-20%
1st Check	\$ 25.8	\$ 25.7	\$ 26.3	\$ 24.2	\$ 25.4	\$ 25.7	\$ 25.2	\$ 27.5	\$ 27.8	\$ 24.7	-13%
2nd Check	\$ 11.0	\$ 12.4	\$ 12.5	\$ 13.4	\$ 12.5	\$ 12.7	\$ 12.9	\$ 13.5	\$ 15.3	\$ 12.6	-22%
Total Sales Tax Revenue	\$ 59.9	\$ 62.6	\$ 63.8	\$ 68.2	\$ 71.6	\$ 73.7	\$ 74.6	\$ 78.0	\$ 81.6	\$ 69.4	-18%

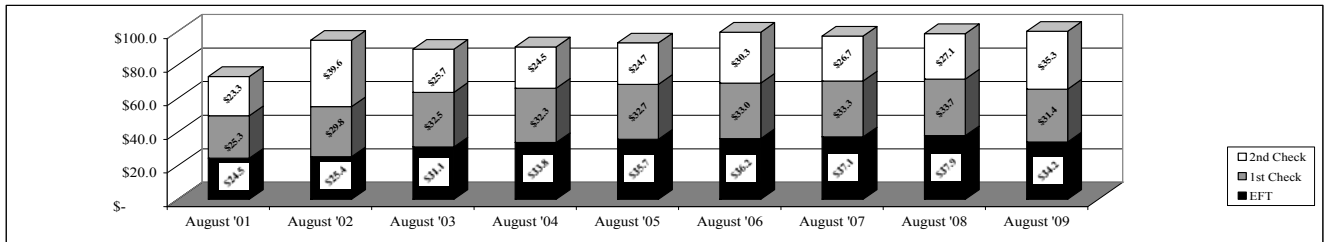
YTD Variance	July '00	July '01	July '02	July '03	July '04	July '05	July '06	July '07	July '08	July '09
EFT	-	\$ 1.4	\$ 0.5	\$ 5.6	\$ 3.2	\$ 1.6	\$ 1.1	\$ 0.5	\$ 1.5	\$ (6.3)
1st Check	-	\$ (0.1)	\$ 0.6	\$ (2.1)	\$ 1.2	\$ 0.3	\$ (0.5)	\$ 2.3	\$ 0.3	\$ (3.1)
2nd Check	-	\$ 1.4	\$ 0.1	\$ 0.9	\$ (0.9)	\$ 0.2	\$ 0.2	\$ 0.6	\$ 1.8	\$ (2.7)
Total Revenue Variance	-	\$ 2.7	\$ 1.2	\$ 4.4	\$ 3.4	\$ 2.0	\$ 0.9	\$ 3.5	\$ 3.5	\$ (12.2)

When July 2009 is compared to July 2008, Table 3 shows an overall decrease of 18 percent or \$12.2 million. This resulted from the EFT payment being \$6.3 million less than last year, while the two non-EFT payments were down \$5.9 million from last year.

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



Table 4. Actual Gross Sales Tax Revenue for August 2009 (\$ Millions)



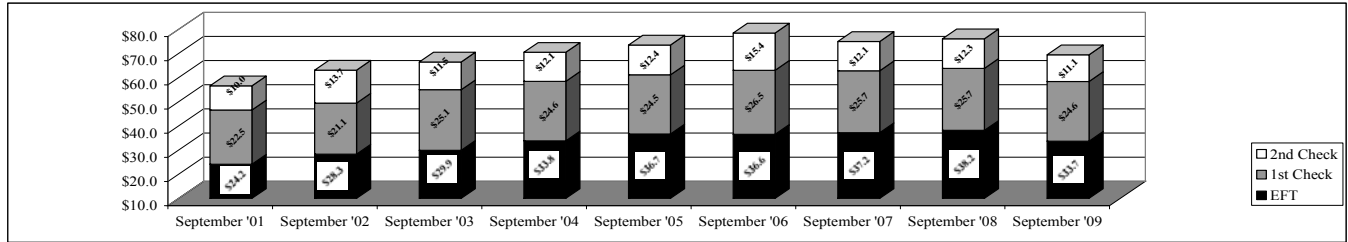
Sales Tax Revenue ¹	August '00	August '01	August '02	August '03	August '04	August '05	August '06	August '07	August '08	August '09	% Change Year-to-Date
EFT	\$ 22.7	\$ 24.5	\$ 25.4	\$ 31.1	\$ 33.8	\$ 35.7	\$ 36.2	\$ 37.1	\$ 37.9	\$ 34.2	-11%
1st Check	\$ 37.2	\$ 25.3	\$ 29.8	\$ 32.5	\$ 32.3	\$ 32.7	\$ 33.0	\$ 33.3	\$ 33.7	\$ 31.4	-7%
2nd Check	\$ 26.3	\$ 23.3	\$ 39.6	\$ 25.7	\$ 24.5	\$ 24.7	\$ 30.3	\$ 26.7	\$ 27.1	\$ 35.3	23%
Total Sales Tax Revenue	\$ 86.1	\$ 73.1	\$ 94.7	\$ 89.4	\$ 90.7	\$ 93.1	\$ 99.5	\$ 97.2	\$ 98.7	\$ 100.9	2%
YTD Variance	August '00	August '01	August '02	August '03	August '04	August '05	August '06	August '07	August '08	August '09	
EFT	-	\$ 1.8	\$ 0.9	\$ 5.8	\$ 2.7	\$ 1.9	\$ 0.4	\$ 1.0	\$ 0.8	\$ (3.8)	
1st Check	-	\$ (11.8)	\$ 4.4	\$ 2.8	\$ (0.2)	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ (2.3)	
2nd Check	-	\$ (3.0)	\$ 16.3	\$ (13.9)	\$ (1.1)	\$ 0.2	\$ 5.6	\$ (3.6)	\$ 0.3	\$ 8.2	
Total Revenue Variance	-	\$ (13.1)	\$ 21.6	\$ (5.3)	\$ 1.4	\$ 2.4	\$ 6.4	\$ (2.3)	\$ 1.5	\$ 2.2	

In August 2009, sales tax revenues rose by 2 percent or \$2.2 million versus the August 2008 level to \$100.9 million. (Table 4). The EFT payment was \$3.8 million lower relative to last year, while the two non-EFT payments were \$5.9 million lower than last year.

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



Table 5. Gross Sales Tax Revenue for September 2009 (\$ Millions)



Sales Tax Revenue	September '00	September '01	September '02	September '03	September '04	September '05	September '06	September '07	September '08	September '09	% Change Year-to-Date
EFT	\$ 24.1	\$ 24.2	\$ 28.3	\$ 29.9	\$ 33.8	\$ 36.7	\$ 36.6	\$ 37.2	\$ 38.2	\$ 33.7	-13%
1st Check	\$ 27.6	\$ 22.5	\$ 21.1	\$ 25.1	\$ 24.6	\$ 24.5	\$ 26.5	\$ 25.7	\$ 25.7	\$ 24.6	-4%
2nd Check	\$ 10.6	\$ 10.0	\$ 13.7	\$ 11.5	\$ 12.1	\$ 12.4	\$ 15.4	\$ 12.1	\$ 12.3	\$ 11.1	-11%
Total Sales Tax Revenue	\$ 62.4	\$ 56.6	\$ 63.1	\$ 66.5	\$ 70.5	\$ 73.5	\$ 78.5	\$ 74.9	\$ 76.1	\$ 69.5	-10%

YTD Variance	September '00	September '01	September '02	September '03	September '04	September '05	September '06	September '07	September '08	September '09
EFT	-	\$ 0.0	\$ 4.1	\$ 1.6	\$ 3.9	\$ 2.8	\$ (0.1)	\$ 0.6	\$ 1.0	\$ (4.5)
1st Check	-	\$ (5.2)	\$ (1.3)	\$ 4.0	\$ (0.5)	\$ (0.1)	\$ 2.0	\$ (0.8)	\$ 0.0	\$ (1.0)
2nd Check	-	\$ (0.7)	\$ 3.7	\$ (2.2)	\$ 0.6	\$ 0.3	\$ 3.1	\$ (3.3)	\$ 0.2	\$ (1.2)
Total Revenue Variance	-	\$ (5.8)	\$ 6.5	\$ 3.4	\$ 4.0	\$ 3.0	\$ 5.0	\$ (3.5)	\$ 1.2	\$ (6.6)

In September 2009, sales tax revenues fell by 10 percent or \$6.6 million versus the September 2008 level to \$69.5 million. (Table 5). The EFT payment was \$4.5 million lower relative to last year, while the two non-EFT payments were \$2.2 million lower than last year.

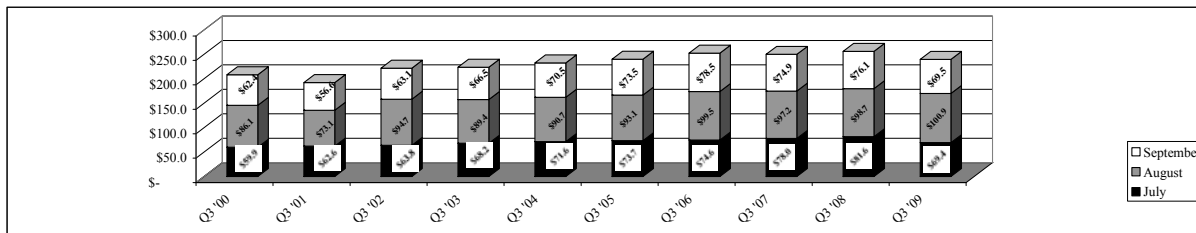


D. Sales Tax Revenue for 3rd Quarter of 2009

Table 6 summarizes the actual aggregate monthly sales tax revenue for the third quarter of FY 09. In 2002, the County received \$221.6 million in sales tax revenue; for 2003, the total revenue for the 3rd quarter was \$224.0 million; for the 3rd quarter of 2004, the total revenue was \$232.9 million; for the 3rd quarter of 2005, the total revenue was \$240.3 million; for the 3rd quarter of 2006, the total revenue was \$252.5; for the 3rd quarter of 2007, the total revenue was \$250.1; for the 3rd quarter of 2008, the total revenue was \$256.3.

For the 3rd quarter of 2009, the County received \$239.7 million.

Table 6. Actual Gross Sales Tax Revenue for the 3rd Quarter of 2009



Monthly Sales Tax Revenue	Q3 '00	Q3 '01	Q3 '02	Q3 '03	Q3 '04	Q3 '05	Q3 '06	Q3 '07	Q3 '08	Q3 '09	% Change Year-to-Date
July	\$ 59.9	\$ 62.6	\$ 63.8	\$ 68.2	\$ 71.6	\$ 73.7	\$ 74.6	\$ 78.0	\$ 81.6	\$ 69.4	-18%
August	\$ 86.1	\$ 73.1	\$ 94.7	\$ 89.4	\$ 90.7	\$ 93.1	\$ 99.5	\$ 97.2	\$ 98.7	\$ 100.9	2%
September	\$ 62.4	\$ 56.6	\$ 63.1	\$ 66.5	\$ 70.5	\$ 73.5	\$ 78.5	\$ 74.9	\$ 76.1	\$ 69.5	-10%
Q3 Sales Tax Revenue	\$ 208.4	\$ 192.3	\$ 221.6	\$ 224.0	\$ 232.9	\$ 240.3	\$ 252.5	\$ 250.1	\$ 256.3	\$ 239.7	-7%

YTD Variance	Q3 '00	Q3 '01	Q3 '02	Q3 '03	Q3 '04	Q3 '05	Q3 '06	Q3 '07	Q3 '08	Q3 '09
July	-	\$ 2.7	\$ 1.2	\$ 4.4	\$ 3.4	\$ 2.0	\$ 0.9	\$ 3.5	\$ 3.5	\$ (12.2)
August	-	\$ (13.1)	\$ 21.6	\$ (5.3)	\$ 1.4	\$ 2.4	\$ 6.4	\$ (2.3)	\$ 1.5	\$ 2.2
September	-	\$ (5.8)	\$ 6.5	\$ 3.4	\$ 4.0	\$ 3.0	\$ 5.0	\$ (3.5)	\$ 1.2	\$ (6.6)
Total Revenue Variance	-	\$ (16.2)	\$ 29.3	\$ 2.4	\$ 8.8	\$ 7.4	\$ 12.2	\$ (2.4)	\$ 6.2	\$ (16.6)

E. What-if Scenarios and Year-end Revenue

In FY 03, the County received a total of \$895.5 million or 3.5 percent growth in sales tax revenue. For FY 04, the county received a total of \$939.9 million, a growth rate of 4.96 percent for FY 2004. For FY 05, the county received a total of \$951.3 million, a growth rate of 1.5 percent for FY 2005. For FY 06, the county received a total of \$991.2 million, a growth rate of 3.9 percent for FY 2006. For FY 07, the county received a total of \$1,012.0 million, a growth rate of 2.1 percent for FY 2007. For FY 08, the county received a total of \$1,003.1 million, a negative growth rate of 0.9 percent for FY 2008.

Assuming a negative rate of growth of 7.5 percent for FY 09, year-end is projected at \$927.9 million.

If OMB's negative rate of growth of 7.5 percent holds year-end revenue for FY 09 is projected at \$927.9 million.

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



F. Summary

Based on the current revenue trend, OMB anticipates gross revenue for FY 09 to decrease from last year's amount. Presently, Finance and Budget expects 2009's decrease to be \$80.2 million or -7.5 percent over 2008.

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



**KEY PERFORMANCE
INDICATORS**

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Vertical	Department	On-Board 1/1/2002	FY 2009 Budget	On-Board 1/1/2009	On Board 9/24/2009	Budget Variance	Change from 1/1/2009	Change from 1/1/2002
Public Safety	Consumer Affairs	30	44	38	35	(9)	(3)	5
	Correctional Center/Sheriff	1,278	1,317	1,260	1,230	(87)	(30)	(48)
	Emergency Management	0	6	6	5	(1)	(1)	5
	Fire Commission	121	112	111	101	(11)	(10)	(20)
	Medical Examiner	51	50	51	48	(2)	(3)	(3)
	Police District	1,807	1,864	1,845	1,759	(105)	(86)	(48)
	Police Headquarters	1,728	1,612	1,616	1,508	(104)	(108)	(220)
	Probation	286	239	224	213	(26)	(11)	(73)
	Traffic and Parking Violations Agency	33	38	38	39	1	1	6
		Sub-Total	5,334	5,282	5,189	4,938	(344)	(251)
Health & Human Services	Behavioral Services	62	86	81	71	(15)	(10)	9
	Health	289	239	231	210	(29)	(21)	(79)
	Physically Challenged	6	7	7	3	(4)	(4)	(3)
	Senior Citizens Affairs	39	39	35	31	(8)	(4)	(8)
	Social Services	975	870	845	812	(58)	(33)	(163)
	Veterans Services	8	8	8	8	0	0	0
	Youth Board	8	7	6	5	(2)	(1)	(3)
	Sub-Total	1,387	1,256	1,213	1,140	(116)	(73)	(247)
Parks, Public Works & Partnerships	Recreation, Parks and Museums	337	173	250	149	(24)	(101)	(188)
	Public Works / Traffic Safety	681	706	543	610	(96)	67	(71)
	Sub-Total	1,018	879	793	759	(120)	(34)	(259)
Shared Services	Civil Service	67	61	60	56	(5)	(4)	(11)
	CF - Constituent Affairs	14	15	13	13	(2)	0	(1)
	CF - Printing, Mail & Graphics	37	38	39	34	(4)	(5)	(3)
	County Attorney	131	155	161	154	(1)	(7)	23
	Human Resources	0	17	17	16	(1)	(1)	16
	Human Rights Commission	12	10	9	8	(2)	(1)	(4)
	Investigations	10	2	1	1	(1)	0	(9)
	Labor Relations	1	6	7	3	(3)	(4)	2
	Real Estate Services	11	9	9	9	0	0	(2)
		Sub-Total	283	313	316	294	(19)	(22)
Management Budget and Finance	Assessment	121	252	241	225	(27)	(16)	104
	Assessment Review Commission	9	41	40	41	0	1	32
	Information Technology	119	158	135	134	(24)	(1)	15
	Office of Management and Budget	12	40	37	33	(7)	(4)	21
	Purchasing	28	24	23	20	(4)	(3)	(8)
	Treasurer	58	42	42	40	(2)	(2)	(18)
	Sub-Total	347	557	518	493	(64)	(25)	146
Economic Development	Housing & Intergovernmental Affairs	3	6	6	7	1	1	4
	Planning	13	21	20	20	(1)	0	7
	Sub-Total	16	27	26	27	0	1	11
Other Executive Departments	Coord. Agency for Spanish Americans	5	8	8	7	(1)	(1)	2
	County Executive	8	35	33	30	(5)	(3)	22
	Minority Affairs	4	8	8	6	(2)	(2)	2
	Public Administrator	7	7	7	7	0	0	0
	Sub-Total	24	58	56	50	(8)	(6)	26
Independently Elected Officials	County Clerk	92	106	101	96	(10)	(5)	4
	Records Management	19	13	13	12	(1)	(1)	(7)
	County Comptroller	80	99	90	79	(20)	(11)	(1)
	District Attorney	363	375	380	377	2	(3)	14
	Elections	107	115	112	118	3	6	11
	Legislature	89	97	88	88	(9)	0	(1)
	Sub-Total	750	805	784	770	(35)	(14)	20
	Sub-Total Full-Time Employees	9,159	9,177	8,895	8,471	(706)	(424)	(688)
HHS	Contract Employees	316	83	60	83	0	23	(233)
	Major Operating Funds Sub-Total	9,475	9,260	8,955	8,554	(706)	(401)	(921)
SSW	Sewer Districts	356	334	280	260	(74)	(20)	(96)
	Grand Total F/T Employees	9,831	9,594	9,235	8,814	(780)	(421)	(1,017)

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Union

Vertical	Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union On-Board 9/24/2009	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non-Union On-Board 9/24/2009	Grand Total On-Board 9/24/2009
Public Safety	Consumer Affairs	30						30				5	5	35
	Correctional Center	168				1,060		1,228				2	2	1,230
	Emergency Management	1						1				4	4	5
	Fire Commission	101						101					-	101
	Medical Examiner	46						46			2		2	48
	Police District	72	6		1,477		203	1,758				1	1	1,759
	Police Headquarters	608	385		313		194	1,500				8	8	1,508
	Probation	211						211				2	2	213
	Traffic and Parking Violations Agency	35						35				4	4	39
	Sub-Total		1,272	391	-	1,790	1,060	397	4,910	-	-	28	-	28
Health & Human Services	Behavioral Services	69						69			2		2	71
	Health	206						206			4		4	210
	Physically Challenged							-			3		3	3
	Senior Citizens Affairs	30						30			1		1	31
	Social Services	799						799			13		13	812
	Veterans Services	5						5			3		3	8
	Youth Board	4						4			1		1	5
	Sub-Total		1,113	-	-	-	-	-	1,113	-	-	27	-	27
Parks, Public Works & Partnerships	Recreation, Parks and Museums	140						140			9		9	149
	Public Works	605						605			5		5	610
	Sub-Total		745	-	-	-	-	745	-	-	14	-	14	759
Shared Services	Civil Service	50						50			6		6	56
	CF - Constituent Affairs							-			13		13	13
	CF - Printing, Mail & Graphics	34						34					-	34
	County Attorney	45						45			109		109	154
	Human Resources							-			16		16	16
	Human Rights Commission	6						6			2		2	8
	Investigations							-			1		1	1
	Labor Relations							-			3		3	3
	Real Estate Services	5						5			4		4	9
	Sub-Total		140	-	-	-	-	-	140	-	-	154	-	154
Management - Budget and Finance	Assessment	218						218			7		7	225
	Assessment Review Commission	38						38			3		3	41
	Information Technology	125						125			9		9	134
	Office of Management and Budget							-			33		33	33
	Purchasing	17						17			3		3	20
	Treasurer	36						36			4		4	40
	Sub-Total		434	-	-	-	-	-	434	-	-	59	-	59
Economic Development	Housing & Intergovernmental Affairs							-			7		7	7
	Planning	15						15			5		5	20
	Sub-Total		15	-	-	-	-	15	-	-	12	-	12	27
Other Executive Departments	Coord. Agency for Spanish Americans							-			7		7	7
	County Executive							-		1	29		30	30
	Minority Affairs							-			6		6	6
	Public Administrator	5						5			2		2	7
	Sub-Total		5	-	-	-	-	-	5	-	1	44	-	45
Independently Elected Officials	County Clerk	87						87		1	8		9	96
	Records Management	12						12					-	12
	County Comptroller	67						67		1	11		12	79
	District Attorney	136		40				176		1	200		201	377
	Elections	99						99			19		19	118
	Legislature							-		19	69		88	88
Sub-Total		401	-	40	-	-	-	441	-	22	307	-	329	770
Sub-Total Full-Time Employees		4,125	391	40	1,790	1,060	397	7,803	0	23	645	0	668	8,471
HHS	Contract Employees											83	83	83
Major Operating Funds Sub-Total		4,125	391	40	1,790	1,060	397	7,803	0	23	645	83	751	8,554
SSW	Sewer Districts	260						260						260
Grand Total F/T Employees		4,385	391	40	1,790	1,060	397	8,063	-	23	645	83	751	8,814

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 3: Grant Fund Full-Time Staffing

Vertical	Department	CSEA	DAI	PBA	SHOA	SOA	Total Union On-Board 9/24/2009	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non Union On-Board 9/24/2009	Grand Total On-Board 9/24/2009
Public Safety	Criminal Justice						-			1		1	1
	Probation	8					8					-	8
	Sub-Total	8	-	-	-	-	8	-	-	1		1	9
Health & Human Services	Behavioral Services	39					39					-	39
	Health	92					92					-	92
	Senior Citizens	2					2					-	2
	Social Services	71					71					-	71
	Youth Board						-					-	-
Sub-Total	204	-	-	-	-	204	-	-	-	-	-	204	
Parks, Public Works & Partnerships	Recreation, Parks and Museums	4					4					-	4
	Sub-Total	4	-	-	-	-	4	-	-	-		-	4
Economic Development	Housing & Intergovernmental Affairs	-					-			81		81	81
	Planning	6					6					-	6
	Sub-Total	6	-	-	-	-	6	-	-	81	-	81	87
HHS	Contract Employees										23	23	23
	Major Operating Funds Sub-Total	222	-	-	-	-	222	-	-	82	23	105	327
SSW	Sewer Districts												
	Grand Total F/T Employees	222	-	-	-	-	222	-	-	82	23	105	327

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Spending (Dollars)

	Historical Actuals		Month-to-Date	Year-to-Date				2009 Budget
	Month September '08	2008 Total	September '09 Actual	Actual 2008	Actual 2009	Variance	% Increase/ (Decrease)	
Comm. Of Accounts	-		-	-	-	-	0.00%	-
Assessment Review	15,317	230,323		153,072	23,388	(129,684)	-84.72%	210,000
Assessment	2,742	43,777		13,427	22,388	8,961	66.74%	69,625
County Attorney	-	569	-	-	-	-	0.00%	-
Behavioral Health	667	7,166		5,333	-	(5,333)	-100.00%	7,000
OMB	-		-	-	-	-	0.00%	-
Consumer Affairs	14,840	161,605		112,566		(112,566)	-100.00%	130,000
Correctional Ctr/Sheriff	1,816,371	23,713,911	1,841,628	16,492,661	13,111,540	(3,381,121)	-20.50%	16,560,000
Office of the County Executive	-		-	-	-	-	0.00%	-
Constituent Affairs	296	18,294		16,297	-	(16,297)	-100.00%	45,000
County Clerk	1,714	42,351	-	24,849	1,200	(23,649)	-95.17%	125,000
County Comptroller	-	8,173	-	10,663	1,440	(9,223)	-86.50%	15,000
Civil Service	1,732	26,335	-	17,004	-	(17,004)	-100.00%	24,087
District Attorney	39,413	542,433	65,574	351,335	368,196	16,861	4.80%	300,000
Elections	-	89,835	-	19,036	-	(19,036)	-100.00%	40,000
Emergency Management	-	1,979	-	-	-	-	0.00%	-
Health	10,087	279,701	17,468	166,856	133,369	(33,487)	-20.07%	217,000
Housing & Intergovernmental	-		-	-	-	-	0.00%	-
Physically Challenged	-		-	-	-	-	0.00%	-
Human Rights	-		-	-	108	108	100.00%	-
Information Technology	8,212	69,360	10,763	34,271	27,594	(6,677)	-19.48%	121,012
Legislature	-		-	-	-	-	0.00%	-
Labor Relations	-		-	-	-	-	0.00%	-
Minority Affairs	-		-	-	-	-	0.00%	-
Medical Examiner	(1,590)	21,916	-	22,416	-	(22,416)	-100.00%	39,000
Mental Health	-		-	-	2,073	2,073	100.00%	-
Public Administrator	816	5,987	-	4,919	500	(4,419)	-89.84%	9,013
Probation	67,410	774,882	-	707,802	62,714	(645,088)	-91.14%	225,000
Human Resources	-		-	-	-	-	0.00%	-
Recreation & Parks	85,823	583,718	35,806	454,320	116,866	(337,454)	-74.28%	246,750
Planning	198	10,314	2,040	6,319	5,560	(759)	-12.01%	15,015
Purchasing	-	781	-	781	-	(781)	-100.00%	2,000
Public Works	(6,149)	966,137	33,219	685,705	782,092	96,387	14.06%	1,266,084
Real Estate	-	19,028	101	16,698	10,307	(6,391)	-38.27%	34,272
Records Management	44	4,727	-	778	801	23	2.96%	5,000
CASA	-		-	-	-	-	0.00%	-
Senior Citizens	-	86	-	86	-	(86)	-100.00%	1,000
Social Services	157,542	2,450,771	95,936	1,779,561	721,684	(1,057,877)	-59.45%	1,557,425
Treasurer	-	6,471	-	6,471	1,011	(5,460)	-84.38%	20,000
Traffic Safety	-		-	-	-	-	0.00%	-
TPVA	11,539	190,176	6,669	129,224	76,841	(52,383)	-40.54%	180,000
Veterans Services	-		-	-	-	-	0.00%	-
Youth Board	-	3,183	1,376	2,265	1,376	(889)	-39.25%	3,260
Total General Fund	2,227,024	30,273,989	2,110,580	21,234,715	15,471,048	(5,763,667)	-37.25%	21,467,543
Parks Recreation	-		-	-	-	-	0.00%	-
Police District	1,519,331	20,845,970	1,694,320	11,896,965	9,841,025	(2,055,940)	-17.28%	15,232,384
Police HQ	1,144,352	19,490,343	1,343,383	12,625,975	11,542,867	(1,083,108)	-8.58%	16,730,532
Fire Commission	-	1,716,641	125,345	1,013,151	1,069,240	56,089	5.54%	1,210,000
Subtotal - 5 Major Funds	4,890,707	72,326,943	5,273,628	46,770,806	37,924,180	(8,846,626)	-23.33%	54,640,459
Sewer Districts	115,340	1,571,680	139,300	1,130,409	1,070,550	(59,859)	-5.30%	1,750,000
Grand Total	5,006,047	73,898,623	5,412,928	47,901,215	38,994,730	(8,906,485)	-18.59%	56,390,459

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 5: Overtime Hours

Vertical	Department	2008 Overtime		2009 Overtime		YTD	
		September	YTD	September	YTD	# Change	% Change
Public Safety	Consumer Affairs	327	2,756	0	1,350	(1,406)	(51%)
	Correctional Center	30,413	302,074	12,696	218,193	(83,881)	(28%)
	Emergency Management	0	0	0	0	0	0%
	Fire Commission	2,558	24,481	0	18,585	(5,896)	(24%)
	Medical Examiner	40	552	0	96	(456)	(83%)
	Police District	16,040	183,242	10,406	141,560	(41,682)	(23%)
	Police Headquarters	17,610	187,205	9,713	163,787	(23,418)	(13%)
	Probation	1,364	13,637	0	1,753	(11,884)	(87%)
	Sheriff	397	9,140	221	7,184	(1,956)	(21%)
	Traffic and Parking Violations Agency	363	3,557	0	1,821	(1,736)	(49%)
	Traffic Safety	0	0	0	0	0	0%
Sub-Total	69,112	726,644	33,036	554,329	(172,315)	(24%)	
Health & Human Services	Behavioral Health	6	102	0	36	(66)	(65%)
	Health	739	2,880	0	1,299	(1,581)	(55%)
	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	3,053	33,958	0	10,901	(23,057)	(68%)
	Veterans Services	0	0	0	0	0	0%
	Youth Board	7	56	0	31	(25)	(45%)
Sub-Total	3,805	36,999	0	12,267	(24,732)	(67%)	
Parks, Public Works & Partnerships	Recreation, Parks and Museums	686	6,492	0	1,937	(4,555)	(70%)
	Public Works	852	14,108	227	17,461	3,353	24%
	Sub-Total	1,538	20,600	227	19,398	(1,202)	(6%)
Shared Services	Civil Service	41	278	0	19	(259)	(93%)
	Constituent Affairs	26	185	0	0	(185)	(100%)
	County Attorney	0	0	0	0	0	0%
	Labor Relations	0	0	0	0	0	0%
	Human Rights Commission	0	0	0	3	3	0%
	Human Resources	0	0	0	0	0	0%
	Real Estate	0	0	0	0	0	0%
	Records Management	0	13	0	15	2	15%
	Sub-Total	67	476	0	37	(439)	(92%)
Management Budget & Finance	Assessment Review	318	2,746	0	374	(2,372)	(86%)
	Information Technology	153	756	0	392	(364)	(48%)
	Office of Management and Budget	0	0	0	0	0	0%
	Purchasing	0	18	0	0	(18)	(100%)
	Treasurer	0	166	0	22	(144)	(87%)
	Sub-Total	471	3,686	0	788	(2,898)	(79%)
Economic Development	Housing & Intergovernmental Affairs	0	0	0	0	0	0%
	Planning	10	112	0	89	(23)	(21%)
	Sub-Total	10	112	0	89	(23)	(21%)
Elected Officials	Assessment	52	367	0	493	126	34%
	County Clerk	117	740	0	31	(709)	(96%)
	County Comptroller	0	15	0	39	24	160%
	County Executive	0	0	0	0	0	0%
	District Attorney	842	7,781	0	6,844	(937)	(12%)
	Legislature	0	0	0	21	21	0%
Sub-Total	1,011	8,903	0	7,428	(1,475)	(17%)	
Other	Board of Elections	0	0	0	14	14	0%
	Coord. Agency for Spanish Americans	0	0	0	0	0	0%
	Minority Affairs	0	0	0	0	0	0%
	Public Administrator	20	138	0	8	(130)	(94%)
	Sub-Total	20	138	0	22	(116)	(84%)
SSW	Sewer & Water Supply	2,323	24,712	652	21,459	(3,253)	(13%)
	Sub-Total	2,323	24,712	652	21,459	(3,253)	(0)
Grand Total		78,357	822,270	33,915	615,817	(206,453)	-25.11%

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

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



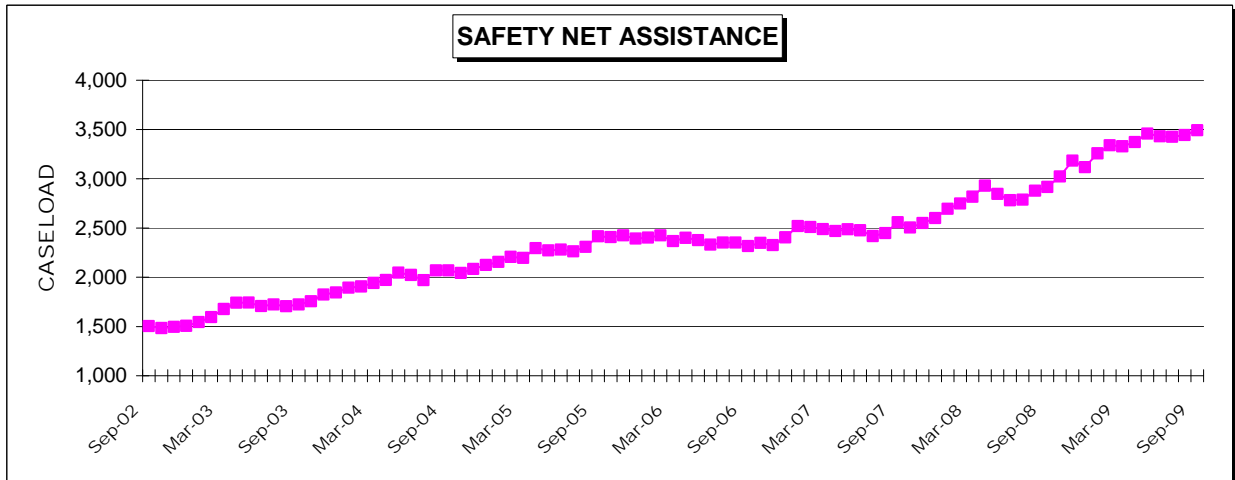
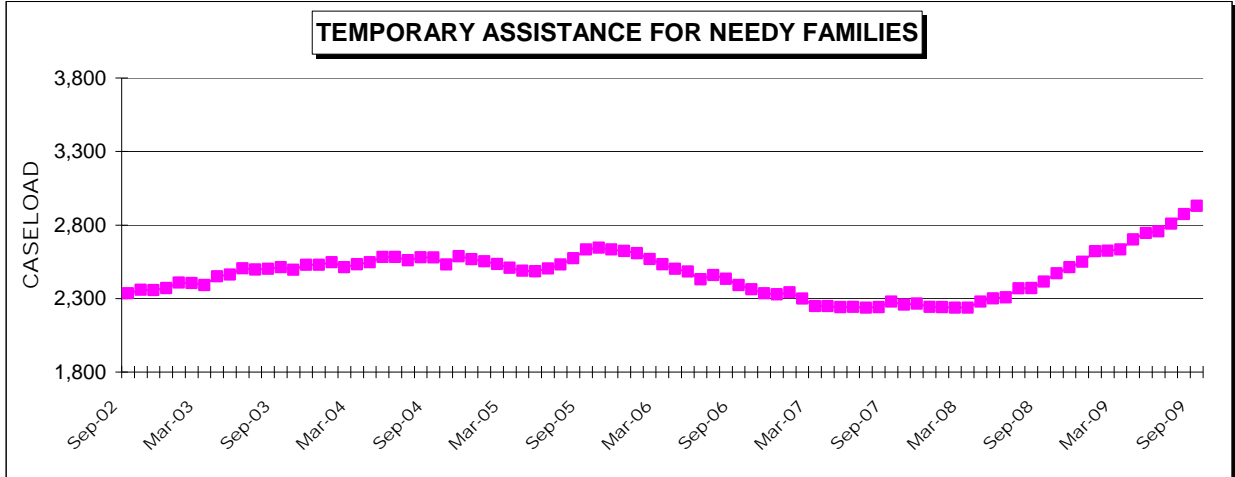
KPI REPORT 6: Utilities (Dollars)

UTILITIES REPORT - Sept 2009

Department	Description	Sub-Object code	2009 Adopted Budget	2008 Year-End Results	Sept 2008 YTD	Sept 2009 YTD	Variance to 2009 Budget	2009 YTD % Expended
Public Works (Gen Fund)								
	Water	55W	1,175,740	858,990	427,449	338,098	837,642	28.8
	Fuel	550	1,451,018	1,724,051	1,525,000	1,123,931	327,087	77.5
	Light, Power	551	17,664,340	16,214,098	15,755,675	17,704,438	(40,098)	100.2
	Telephone	552	1,920	160	83	65	1,855	3.4
	Natural Gas	553	2,301,619	2,809,100	1,925,958	1,498,102	803,517	65.1
	Green Choice Energy	564	-	233,750	225,000	-	-	0.0
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	7,724,800	7,327,299	-	100.0
	Energy Conservation	560	1,150,264	1,164,000	1,164,000	1,150,264	-	100.0
	TOTAL		31,072,200	30,728,949	28,747,965	29,142,197	1,930,003	93.8
Corrections Center								
	Water	55W	270,000	245,238	186,086	180,661	89,339	66.9
	Fuel	550	60,000	50,421	33,179	20,749	39,251	34.6
	Light, Power	551	315,450	264,103	264,789	152,939	162,511	48.5
	TOTAL		645,450	559,762	484,054	354,349	291,101	54.9
Police Department(PDD)								
	Water	55W	32,899	27,726	20,557	18,523	14,376	56.3
	Fuel	550	737,836	299,981	284,811	170,507	567,329	23.1
	Light, Power	551	360,525	445,414	426,669	219,608	140,917	60.9
	Telephone	552	494,067	470,328	101,859	92,577	401,490	18.7
	TOTAL		1,625,327	1,243,449	833,896	501,215	1,124,112	30.8
Police Department (PDH)								
	Water	55W	-	1,394	1,351	1,299	(1,299)	0.0
	Fuel	550	-	2,000	2,000	2,000	(2,000)	0.0
	Telephone	552	2,933,440	2,614,144	1,845,656	643,878	2,289,562	21.9
	TOTAL		2,933,440	2,617,538	1,849,007	647,177	2,286,263	22.1
Information Technology								
	Cellular Phone	531	555,914	417,015	365,453	370,053	185,861	66.6
	Telephone	552	4,320,041	4,056,112	2,550,552	3,305,830	1,014,211	76.5
	Natural Gas	553	-	-	-	-	-	-
	TOTAL		4,875,955	4,473,127	2,916,005	3,675,883	1,200,072	75.4
Social Services								
	Fuel	550	-	-	-	89	(89)	-
	Light, Power	551	400	200	-	-	400	0.0
	TOTAL		400	200	-	89	311	22.3
Major Operating Funds Departments Totals								
	Water	55W	1,478,639	1,133,348	635,443	538,581	940,058	36.4
	Cellular Phone	531	555,914	417,015	365,453	370,053	185,861	66.6
	Fuel	550	2,248,854	2,076,453	1,844,990	1,317,276	931,578	58.6
	Light, Power	551	18,340,715	16,923,815	16,447,133	18,076,985	263,730	98.6
	Telephone	552	7,749,468	7,140,744	4,498,150	4,042,350	3,707,118	52.2
	Natural Gas	553	2,301,619	2,809,100	1,925,958	1,498,102	803,517	65.1
	Green Choice Energy	564	-	233,750	225,000	-	-	0.0
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	7,724,800	7,327,299	-	100.0
	Energy Conservation	560	1,150,264	1,164,000	1,164,000	1,150,264	-	100.0
	TOTAL		41,152,772	39,623,025	34,830,927	34,320,910	6,831,862	83.4
Public Works (SSWRD)								
	Water	55W	1,722,242	1,427,320	794,488	378,076	1,344,166	22.0
	Fuel	550	693,000	250,000	250,000	354,845	338,155	51.2
	Light, Power	551	1,153,106	827,520	792,715	747,370	405,736	64.8
	Telephone	552	2,179	-	0	6,542	(4,363)	300.2
	Natural Gas	553	12,522,658	10,830,681	6,639,681	5,231,755	7,290,903	41.8
	TOTAL		16,093,185	13,335,521	8,476,884	6,718,588	9,374,597	41.7
County Total (Including SSWRD)								
	Water	55W	3,200,881	2,560,668	1,429,931	916,657	2,284,224	28.6
	Cellular Phone	531	555,914	417,015	365,453	370,053	185,861	66.6
	Fuel	550	2,941,854	2,326,453	2,094,990	1,672,121	1,269,733	56.8
	Light, Power	551	19,493,821	17,751,335	17,239,848	18,824,355	669,466	96.6
	Telephone	552	7,751,647	7,140,744	4,498,150	4,048,892	3,702,755	52.2
	Natural Gas	553	14,824,277	13,639,781	8,565,639	6,729,857	8,094,420	45.4
	Green Choice Energy	564	-	233,750	225,000	-	-	0.0
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	7,724,800	7,327,299	-	100.0
	Energy Conservation	560	1,150,264	1,164,000	1,164,000	1,150,264	-	100.0
	TOTAL		57,245,957	52,958,546	43,307,811	41,039,498	16,206,459	71.7

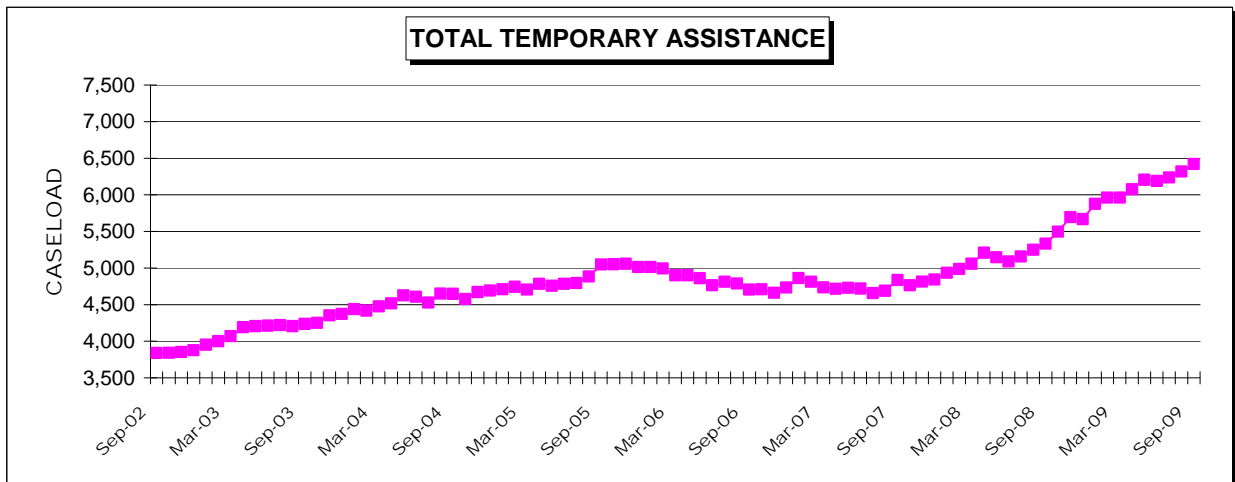
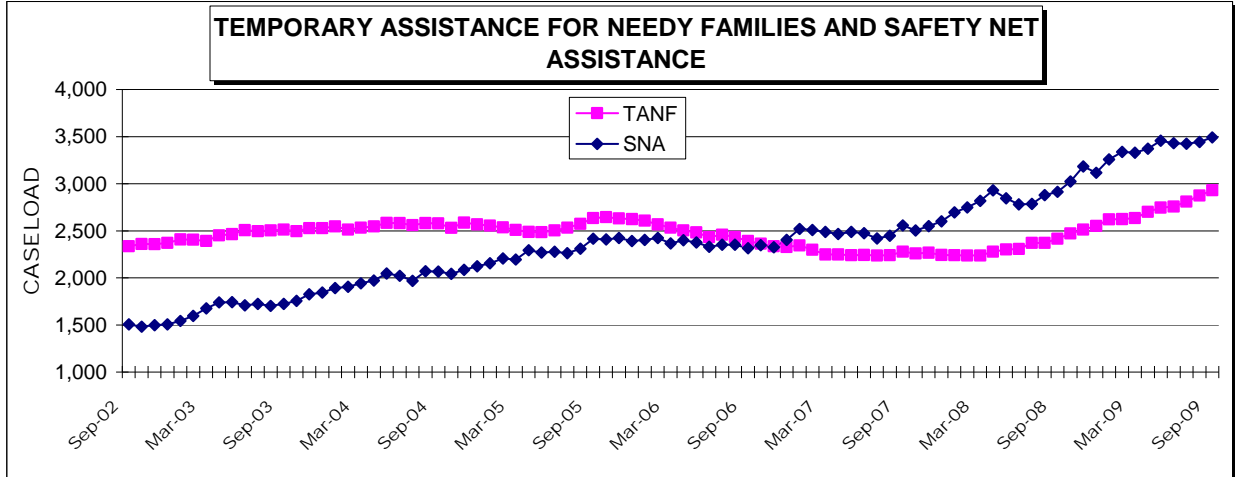


KPI REPORT 7: DSS Caseloads – Temporary Assistance



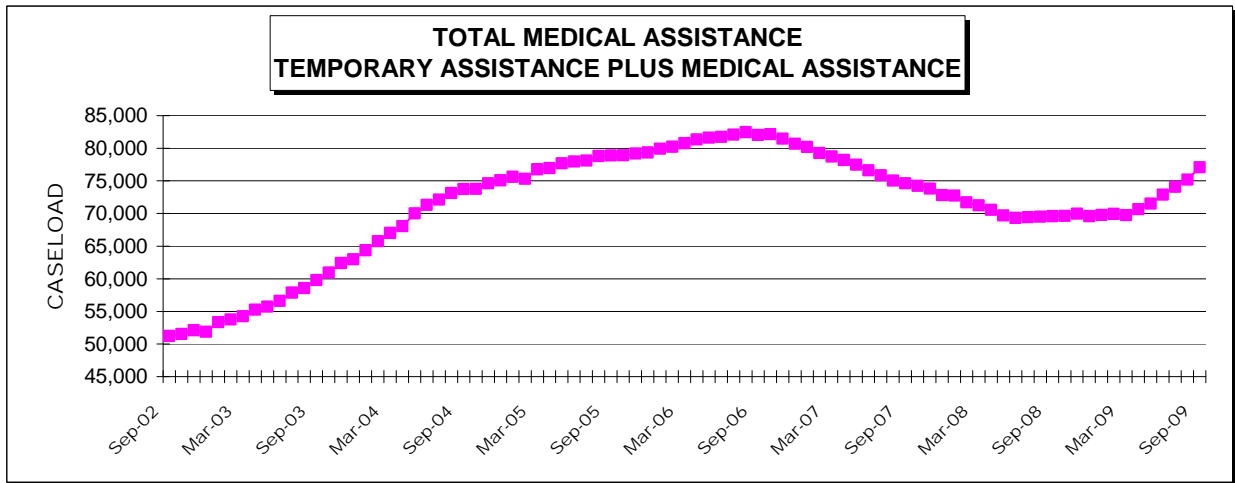
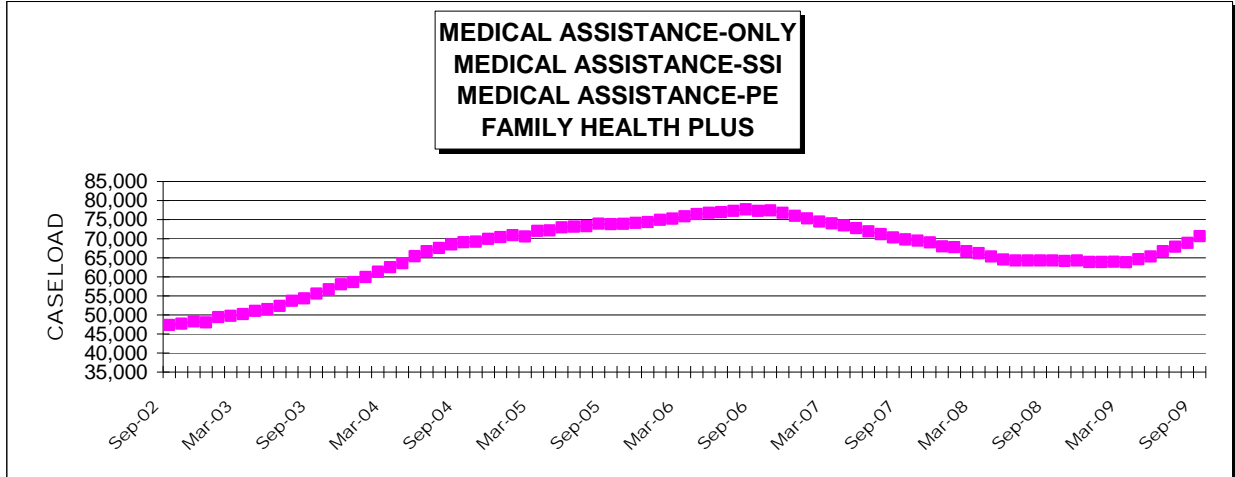


KPI REPORT 7: DSS Caseloads – Temporary Assistance



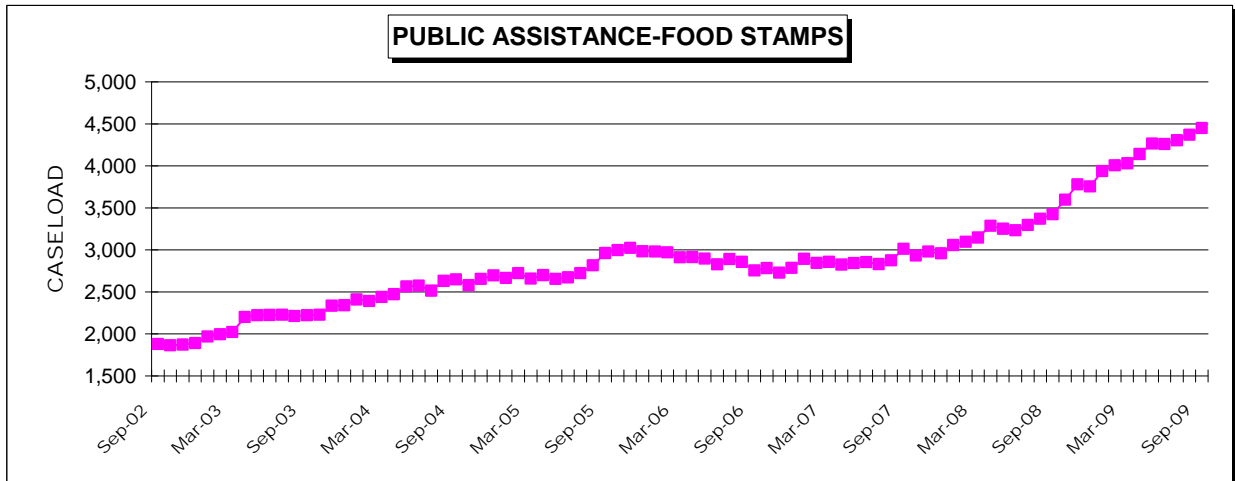
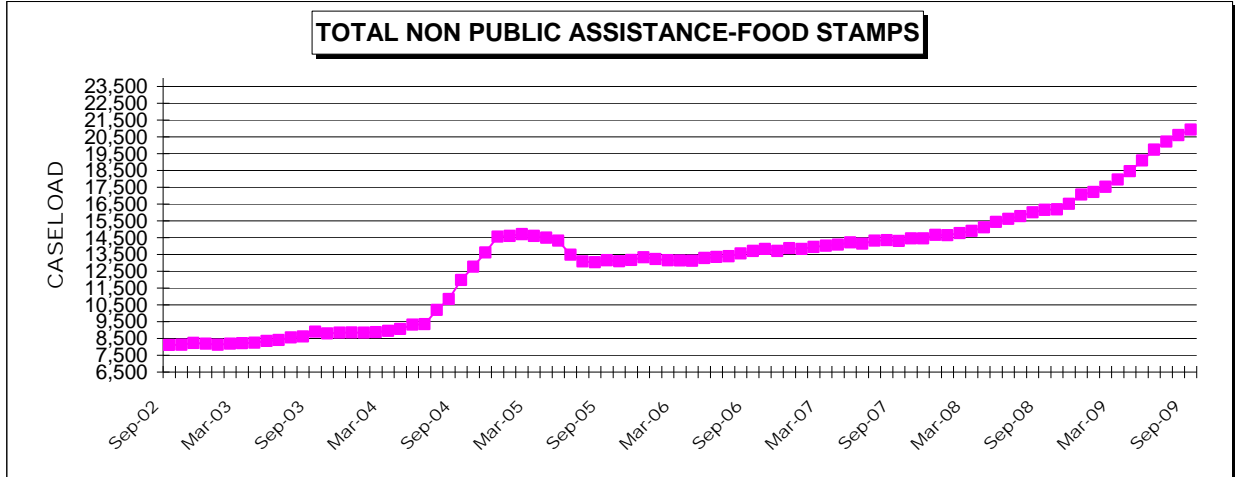


KPI REPORT 7: DSS Caseloads - Medicaid



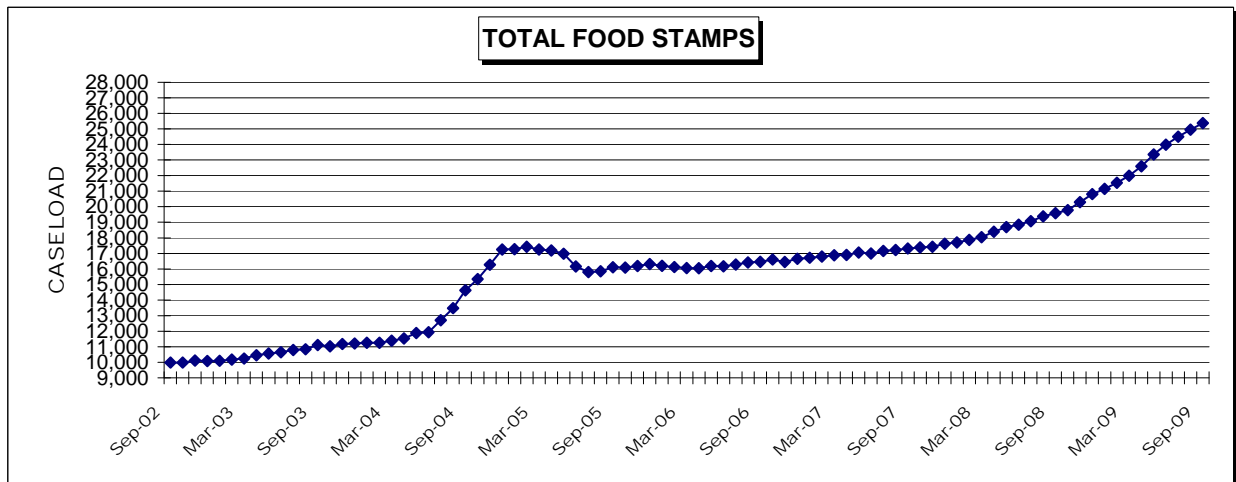
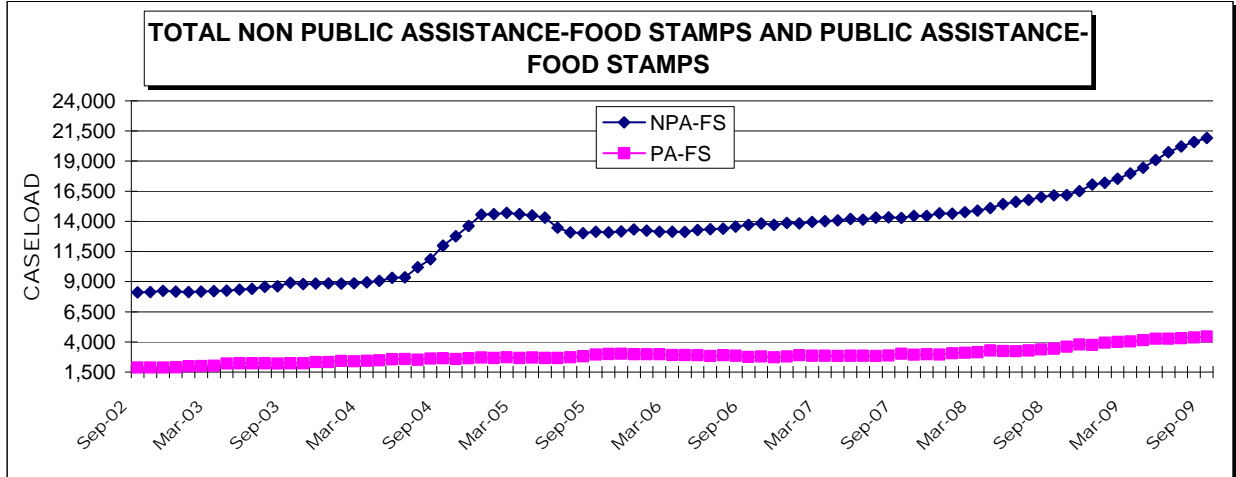


KPI REPORT 7: DSS Caseloads – By Program



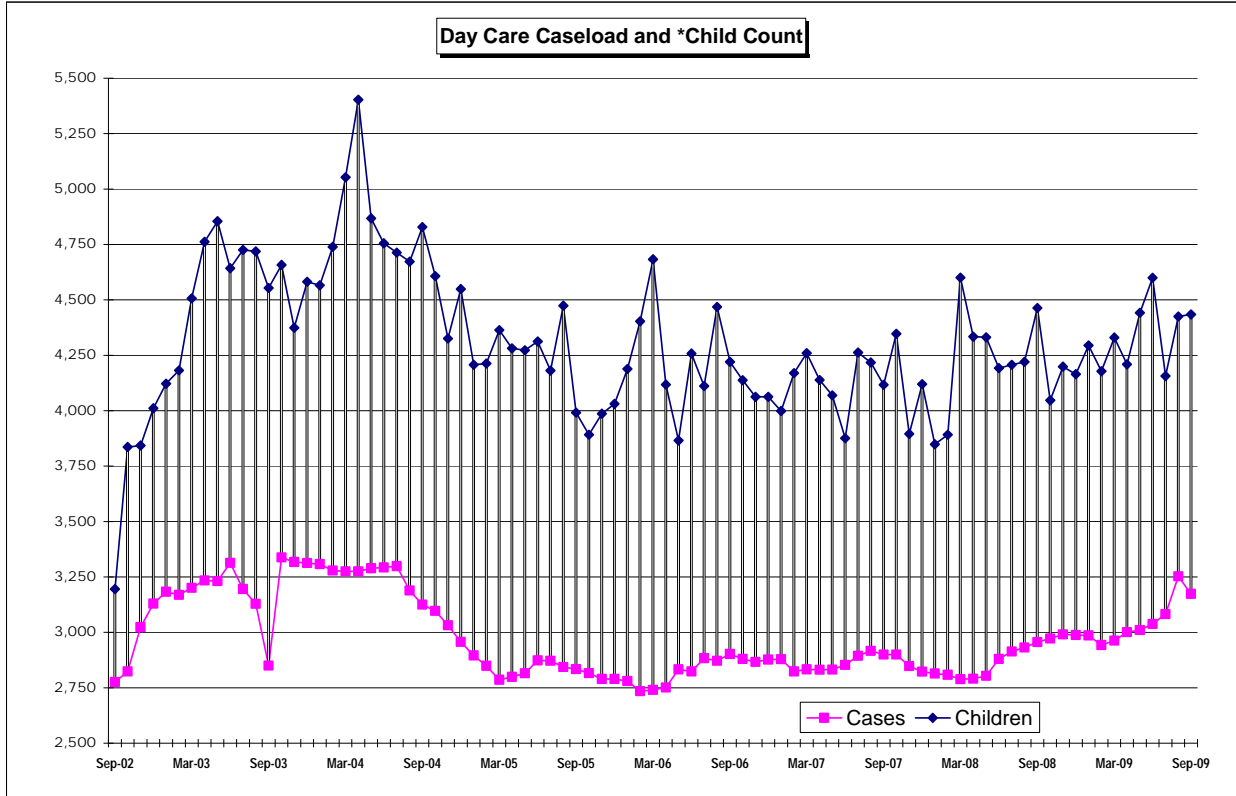


KPI REPORT 7: DSS Caseloads – By Program





KPI REPORT 7: DSS Daycare Caseloads





KPI REPORT 8: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has completed its actions as they relate to the 2009/10 tax year. The statistics indicate that ARC corrected the assessments, through its roll reduction program, on over 62,000 parcels resulting in savings of over \$186 million in potential future refund liability. Over 75% of this savings came from adjustments to approximately 6,800 commercial parcels.

In response to a doubling of commercial cases associated with the court calendar from 1,500 to 3,000 per year, ARC and the County Attorney's office have instituted a joint conference program in order to more efficiently handle the increased work load. The joint program, coupled with the County Attorney's appointment of a new Assessment Litigation Bureau Chief, has helped in substantially increasing the commercial case settlement activity. Our YTD numbers reflect a four fold increase over the prior year period.

As in 2007, the County recognized that appropriations required to pay for tax certiorari refunds would exceed budgeted amounts for 2008 as it continued its efforts to proactively pay down its backlog of claims. As a result, the County determined it was in its best interest to utilize available funds to pay off refunds in excess of the original projected amount of \$50 million. The County will continue to effectively manage the refund liability. By aggressively drawing down the backlog of old liability, and correcting assessments before they become new refund liability, the County expects to manage its targeted budget amounts outlined in the multi-year plan.

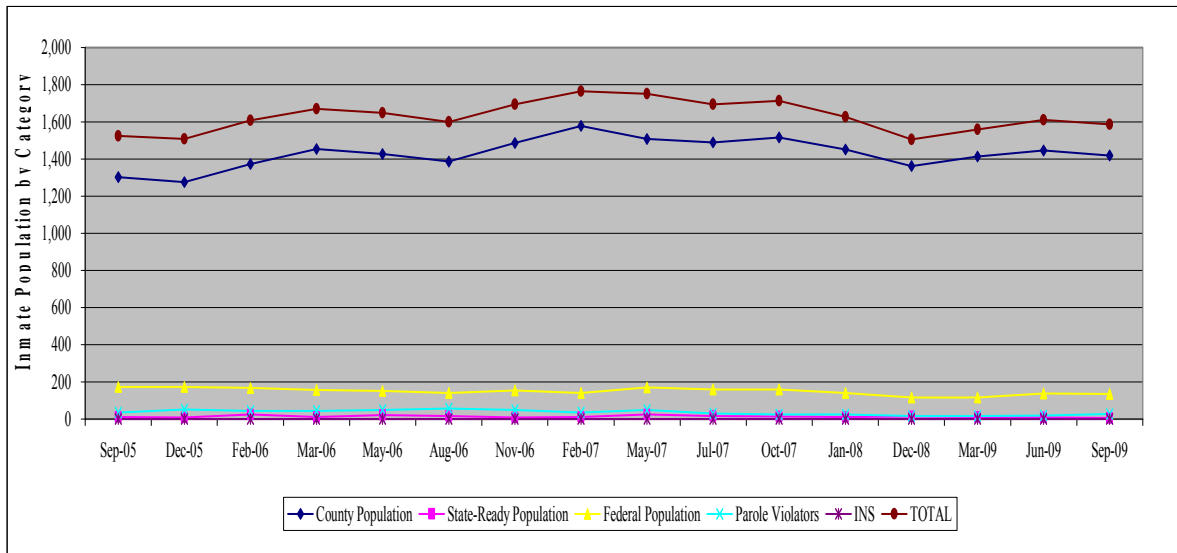
We expect the enhanced affiliation between ARC and the County Attorney's office to provide for a more efficient case settlement environment. With the proposed implementation of ADAPT, the County's multi-department tax cert case management system, we expect to see continued improvement in the velocity of commercial case disposition.

FISCAL 2009 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 9: Correction Center Inmate Population

	Sep-05	Dec-05	Feb-06	Mar-06	May-06	Aug-06	Nov-06	Feb-07	May-07	Jul-07	Oct-07	Jan-08	Dec-08	Mar-09	Jun-09	Sep-09
County Population	1,303	1,275	1,373	1,455	1,427	1,387	1,486	1,578	1,509	1,490	1,515	1,451	1,362	1,414	1,445	1,419
State-Ready Population	12	8	23	12	21	16	7	12	25	15	14	11	13	12	9	6
Federal Population	173	172	167	158	152	141	153	141	169	159	160	141	115	117	138	135
Parole Violators	35	52	44	44	48	57	48	35	49	31	24	23	15	16	18	27
INS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,523	1,507	1,607	1,669	1,648	1,601	1,694	1,766	1,752	1,695	1,713	1,626	1,505	1,559	1,610	1,587





KPI REPORT 10: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period August 1st to August 31, 2009

Expense	YTD Actuals	
	Aug-09	Aug-08
Salary	8,892,783	9,488,144
Fringe Benefits	3,402,297	3,464,267
General and Administrative Expenses	9,202,675	8,792,484
Bond Principal	970,000	970,000
Expense Total	\$ 22,467,755	\$ 22,714,896
Revenue		
Net Retained Commission	20,866,413	22,085,472
Other income	1,014,179	1,709,569
Revenue Total	\$ 21,880,592	\$ 23,795,041
Net Profit	\$ (587,162)	\$ 1,080,145

* Nassau County does not cover losses; the County shares in the profit.

* 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 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 11: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

Valuation Report as of 09/30/2009

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	(\$6,611,651.50)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$6,615,494.83)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$5,378,578.50)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$6,611,651.50)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$6,615,494.83)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$5,432,002.00)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,756,849.54)
Series 2004K Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,756,849.54)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,756,849.54)
Total				(\$54,535,421.78)

Nassau Health Care Corporation

Valuation Report as of 09/30/2009

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666.00	(\$8,066,113.11)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667.00	(\$8,042,557.21)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667.00	(\$8,042,594.31)
	4.6100%	8/1/2012	\$25,675,000.00	(\$2,162,258.13)
Total				(\$26,313,522.76)