

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending December 31, 2009

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
March 31, 2010**

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EXECUTIVE SUMMARY

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



EXECUTIVE SUMMARY:

The Office of Management and Budget is pleased to issue the 2009 year-end report. The unaudited results show that Nassau County ended Fiscal 2009 with a positive operating result of \$1.3 million. As noted by the County Comptroller, the positive year-end balance masks an increasing structural imbalance, and resulted from actions that may ultimately hurt the County financially.

The financial condition of Nassau County as inherited by the Mangano Administration represents one in which deferred labor arrangements, made by the prior administration for purposes of short-term benefits, will be financially detrimental to the County in years 2010 and beyond. Examples of some of these short-term, harmful financial strategies utilized by the previous administration include, but are not limited to the following:

Renegotiation and extension of labor agreements through 2015 with substantial salary increases, step increases, longevity enhancements, additional education stipends and “re-opener” clauses;

Extension of labor contracts that prohibit the County from obtaining savings through implementing work force reductions through layoffs, furloughs, or contributions to health insurance;

Implementation of an employee Lag Payroll to be paid out to employees upon their ultimate termination at higher salary amounts; and

Deferral of cost of living adjustments and other expenses for years 2009 and prior into subsequent years.

It is important to note that the labor extensions were enacted in a period that many economists view as the worst financial crisis since the Great Depression. This is evidenced by approximately \$100 million of lower than budgeted sales tax revenues on goods and services excluding the sales tax on sales of residential energy enacted during 2009. Implementation of these agreements will further exacerbate the structural gap and place additional pressure on the County’s budget.

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EXPENDITURE RESULTS

Salaries

The 2009 salaries for the five major funds were \$789.7 million, which translates into a \$74.2 million surplus. The primary drivers of the surplus are the negotiated labor deferrals, bonding of termination pay and early retirement incentives, lag payroll and not filling vacant positions. Included in the salaries are \$653.4 million for base wages, \$61.9 million for overtime, and the balance is for other salary items such as longevity, differential pay, and holiday pay.

Base Wages: As of December, there were 8,602 full-time and contract employees on-board, which represents 658 open vacant positions compared to the Adopted Budget figure of 9,260 (9,177 full-time employees and 83 contract employees). Over 400 employees took advantage of the early retirement incentive offered by the County in 2009.

Overtime: The Police Department's 2009 Adopted Budget provided for \$32 million in overtime expense from the operating funds with an additional \$1 million in grant reimbursement revenue to offset the overtime expense. The Police Department's actual overtime expense for 2009 was \$36.3 million, which is \$4 million or 11 percent lower than the actual overtime expense for 2008. The total number of non-sworn overtime hours in 2009 was 547,136 hours which is 82,921 or 13.2 percent less when compared to 2008.

The Correctional Center's Fiscal 2009 Adopted Budget provided for \$16.6 million in overtime expense. For 2009, the actual overtime expense was \$19.4 million, which is \$4.3 million or 18.3 percent lower than the actual overtime expense for 2008. The department utilized 308,728 hours of overtime which is 78,375 hours or 20 percent lower than the overtime for 2008.

Employee Benefits

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

The budget for pension and health insurance costs represented the largest portion of employee benefits at \$332.9 million. Pension and health insurance expenditures were \$312.8 million, which resulted in a \$20.1 million surplus, mainly due to a reduced workforce and lower than anticipated health insurance rates for active employees. The actual pension and health insurance costs for 2009 for both current employees and retirees was 6.1 percent lower than the 2009 Adopted Budget.

The 2009 Adopted Budget for the workers' compensation expense portion of employee benefits is \$16.9 million. New guidelines issued by the New York State Workers' Compensation Board reduced the amount of time in which workers compensation awards must be granted from an average of over 200 days in November 2008 to 91 days. The actual workers' compensation costs for 2009 was \$22 million, resulting in a \$5.1 million deficit.

Other than Personnel Services

With the decrease in sales tax and other revenues, several contingency measures implemented in 2008 to address budget shortfalls remained in effect this year. These measures include meticulous review and oversight of all other-than-personnel-services (OTPS) spending. This effort was managed jointly by the

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Office of Management and Budget and the Purchasing Department. OMB and Purchasing regularly reviewed and limited departmental expense requests which resulted in a \$19.2 million surplus for 2009.

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 utility expense of \$36.6 million was \$4.5 million lower than the 2009 Adopted Budget. The favorable variance was the result of lower than expected fuel costs resulting from rate decreases and customer bill credits implemented during 2009 by LIPA and National Grid.

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 did not include Medicaid) expenses was \$157.9 million, compared to the year-end actual expense of \$167.6 million. The \$9.7 million deficit stemmed from significantly higher TANF, Safety Net and Food Stamps caseload trends due to the economic downturn.

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 actual Preschool Special Education/Early Intervention Program of \$166.2 million results in a surplus of \$2.3 million against the 2009 Adopted Budget of \$168.4 million. The favorable variance is attributable to a less than anticipated growth rate in the number of Early Intervention children served. State Aid for Pre-School Special Education and Early Intervention are reimbursed at 59.5 percent and 49 percent, respectively.



Revenue Results

Sales Tax

The most closely monitored revenue source in the County's budget is sales tax because it accounted for slightly more than one third of all receipts and is susceptible to dramatic annual fluctuation as a result of economic conditions that are beyond the County's control. The sales tax rate in Nassau County is 8 ⁵/₈ percent (four percent is retained by the State, three-eighths percent is earmarked for the MTA, and 4 ¹/₄ percent is forwarded to the County, of which one-quarter percent is distributed to the local towns and cities). Effective June 1, 2009 a Residential Energy tax of 2.5 percent was implemented on all residential energy sales of electricity, natural gas, steam, fuel oil, wood for heating purposes and coal.

Based on the actual sales tax receipts, the year-over-year tax change was a decline of 5 percent from the 2008 actual amount. This decline was more favorable than the decline from the 2009 Adopted Budget of 8.3 percent. The sales tax extension to Residential Energy tax yielded \$21.9 million in 2009.

State and Federal Aid

The Fiscal 2009 Adopted Budget includes \$230.3 million in State Aid. The actual amount for 2009 of \$204.4 million reflects a deficit of \$25.9 million. The deficit is primarily due to revenues from the NYS Red Light Camera Initiative allocated to Fines & Forfeits, a budgeted ticket surcharge for the Long Island Expressway not being realized and lower reimbursement for reduced spending on Other than Personnel Services and Early Intervention costs.

The Fiscal 2009 Adopted Budget appropriated \$119.3 million in Federal Aid. The actual amount for 2009 of \$161.9 million reflects a surplus of \$42.6 million. In 2009 Social Services received \$49.2 million of Federal Medical Assistance Percentages (FMAP) revenue as part of the federal economic stimulus measures in excess of budget. This was partially offset by lower than budgeted reimbursements in the Child Care Block Grant and Back to School programs.

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 County and the impact is a net deficit of \$10.8 million. The Parks department ended 2009 with a \$7.6 million deficit primarily attributable to the cancellation of an advertising initiative, lower attendance and the temporary closing of the Aquatic Center. The County Clerk's office experienced a decrease in the number of transactions recorded during 2009 which resulted in a deficit of \$2.6 million.

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Year 2009 Budget Variances and Explanations

EXPENSE	OBJECT	2009 Adopted Budget	2009 Actual	Fav/(Unfav) \$	Explanations
EXPENSE					
	SALARIES, WAGES & FEES	863,927,328	789,728,959	74,198,369	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.
	FRINGE BENEFITS	407,470,578	388,332,836	19,137,742	The surplus was primarily due to vacancies in budgeted positions and lower than budgeted health insurance rates resulting from drawing down a portion of the New York State Health Insurance Plan reserves.
	WORKERS COMPENSATION	16,880,193	21,982,773	(5,102,580)	The deficit was due primarily to new guidelines issued by the NYS Workers' Compensation Board whereby awards must be granted within 91 days versus an average of over 200 days prior to November 2008 which resulted in a one-time expense acceleration.
	EQUIPMENT	4,068,887	1,339,879	2,729,008	The surplus resulted from imposing departmental spending cuts to levels significantly below the Adopted Budget.
	GENERAL EXPENSES	34,918,910	27,240,967	7,677,943	The surplus resulted from imposing departmental spending cuts to levels significantly below the Adopted Budget.
	CONTRACTUAL SERVICES	127,546,707	118,732,603	8,814,104	The surplus resulted from imposing departmental spending cuts to levels significantly below the Adopted Budget.
	UTILITY COSTS	41,152,772	36,630,703	4,522,069	The surplus was primarily due to decreases in fuel costs and electricity rates.
	VARIABLE DIRECT EXPENSES	225,000	225,000	-	
	INTEREST	41,595,010	30,761,407	10,833,603	The surplus was due to lower interest rates and a delay in borrowing.
	LOCAL GOVT ASSISTANCE PROGRAM	62,393,799	56,091,788	6,302,011	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax fell short of budget, this expense was proportionately under budget.
	PRINCIPAL	79,520,437	78,715,000	805,437	The actual expense was lower due to borrowing amounts that were both lower than budgeted and delayed in timing.
	NASSAU HEALTH CARE CORP EXPENSE	13,000,000	15,255,748	(2,255,748)	The deficit relates to the County's share of a retroactive Medicaid rate adjustment assessed by NYS Department of Health relating to years 1996-1999.
	DEBT SERVICE CHARGEBACKS	278,517,764	260,614,359	17,903,405	The surplus was offset by the deficit in debt service chargeback revenue and consequently had no budgetary impact.
	INTERDEPARTMENTAL CHARGES	128,318,076	109,601,186	18,716,890	Interdepartmental expenses are primarily offset by interdepartmental revenues.
	INTERFUND CHARGES	14,506,947	17,725,004	(3,218,057)	The deficit was due to debt payments made on behalf of the Nassau Health Care Corporation being more than budgeted but has no impact since the County is reimbursed by NHCC for the same amount.
	CONTINGENCIES RESERVE	-	(103,179)	103,179	The surplus was due to an adjustment in Local Government Assistance.
	TRANSFER TO GENERAL FUND	-	27,748,900	(27,748,900)	The deficit was due to the transfer of Fire Commission and Police Headquarters surplus to the General Fund offset by revenue in Interfund.
	MASS TRANSPORTATION	48,565,563	47,818,616	746,947	The surplus was primarily due to lower than budgeted Long Island Rail Road Station Maintenance expenses due to a lower Consumer Price Index, to which these expenses are tied.
	NCIFA EXPENDITURES	700,000	1,000,000	(300,000)	The deficit was due to higher than budgeted Nassau Interim Finance Authority expenditures.
	OTHER EXPENSE	287,652,588	281,698,038	5,954,550	The surplus was primarily due to the non-utilization of budgeted contingency.
	EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	166,171,963	2,258,037	The surplus was primarily due to a lower than budgeted growth rate in the number of children serviced by the Early Intervention Program.
	RECIPIENT GRANTS	53,800,000	59,101,808	(5,301,808)	The deficit was primarily due to higher than budgeted expenditures for the Temporary Assistance to Needy Families (TANF) and Safety Net caseload programs.
	PURCHASED SERVICES	49,700,000	50,960,629	(1,260,629)	The deficit was primarily due to higher than budgeted rates for daycare and preventive services.
	EMERGENCY VENDOR PAYMENTS	54,380,000	57,508,115	(3,128,115)	The deficit was primarily due to higher than budgeted expenditures for the Temporary Assistance to Needy Families (TANF) and Safety Net caseload programs.
	MEDICAID	231,588,243	227,852,906	3,735,337	The surplus was the result of the New York State fiscal year having a 53-week Medicaid cycle. Actual Medicaid expenses represent a 52-week calendar year cycle and resulted in one less week of expenditures.
EXPENSE Total		3,008,858,802	2,872,736,008	136,122,794	

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Year 2009 Budget Variances and Explanations					
REVENUE	OBJECT	2009 Adopted Budget	2009 Actual	Fav/(Unfav) \$	Explanations
REVENUE		-	-	-	
	FUND BALANCE	10,000,000	10,000,000	-	
	GIFTS	-	23,864	23,864	
	INTEREST PENALTY ON TAX	22,500,000	25,998,083	3,498,083	The surplus was due to a higher volume of delinquent taxes.
	PERMITS & LICENSES	12,430,247	11,212,679	(1,217,568)	The deficit was due to a lower number of permits issued for fire alarms and pistol license renewals than projected in the budget.
	FINES & FORFEITS	27,348,435	24,071,673	(3,276,762)	The deficit was primarily due to delays or not implementing various initiatives and a lower than budgeted volume of traffic tickets issued.
	INVESTMENT INCOME	18,309,650	3,633,191	(14,676,459)	The deficit was primarily due to lower interest rates.
	RENTS & RECOVERIES	46,836,554	41,270,116	(5,566,438)	The deficit was due to a lower than budgeted amount of recoveries from prior year disencumbrances and a budgeted cash recovery which did not materialize.
	REVENUE OFFSET TO EXPENSE	11,873,105	6,261,611	(5,611,494)	The deficit was due to ultimately booking the receipt of Medicare Part D reimbursement as an offset in Fringe Benefits expense. The receipt was originally booked to this account.
	DEPARTMENTAL REVENUES	106,782,732	96,027,120	(10,755,612)	The deficit was primarily due to the following: advertising revenue which did not materialize, lower attendance in County parks and a decrease in the number of documents processed by the County Clerk's office.
	CAPITAL BACKCHARGES	12,047,920	10,956,375	(1,091,545)	The deficit was primarily due to a hiring freeze of personnel specifically slated for capital projects as well as a delay in the start date of the new financial system project.
	INTERDEPARTMENTAL REVENUES	128,318,076	109,683,366	(18,634,710)	Interdepartmental revenues are primarily offset by interdepartmental expenses.
	PAYMENT IN LIEU OF TAXES	6,130,000	6,158,444	28,444	
	DEBT SERVICE FROM CAPITAL	16,962,751	29,446,179	12,483,428	The surplus was primarily attributable to higher than budgeted premium on bonds in connection with debt issuance.
	OTB PROFITS	1,990,000	-	(1,990,000)	The deficit was due to the Off Track Betting Corporation's net loss for 2009 resulting in no profits being distributed to Nassau County.
	DEBT SERVICE CHARGEBACK REVENUE	278,517,763	260,614,359	(17,903,404)	The deficit has no budgetary impact since it was offset by the surplus in debt service chargeback expense.
	INTERFUND CHARGES REVENUE	81,258,238	57,465,968	(23,792,270)	The deficit was primarily due to the following items provided in the budget which never materialized: prior year surplus to cover Fringe Benefit costs and reserve funds to cover early retirement incentive.
	FEDERAL AID - REIMBURSEMENT OF EXPENSES	119,325,281	161,886,184	42,560,903	The surplus was primarily due to higher than budgeted revenues for the Federal Medical Assistance Percentage (FMAP) program partially offset by lower reimbursements in the Child Care Block Grant (ARRA funds), and Back-to-School programs.
	INTERFUND TRANSFERS	-	27,748,900	27,748,900	The surplus was due to the transfer of the Fire Commission and Police Headquarters surplus to the General Fund offset by the expense in Transfer to the General Fund.
	STATE AID - REIMBURSEMENT OF EXPENSES	230,340,743	204,446,835	(25,893,908)	The deficit was primarily due to moving Red Light Cameras revenue budgeted in State Aid to the Fines & Forfeits line item, a traffic ticket surcharge which never materialized and lower reimbursement revenues in connection with reduced spending on Other Than Personnel Services and Early Intervention costs.
	SALES TAX COUNTYWIDE	974,155,439	887,529,614	(86,625,825)	The deficit in sales tax receipts resulted from lower Countywide sales and is a direct reflection of the current economic environment.
	SALES TAX PART COUNTY	63,623,274	63,623,274	-	
	PROPERTY TAX	806,073,849	803,322,733	(2,751,116)	The deficit was primarily due to an accounting entry to defer a portion of property tax revenues.
	OTB 5% TAX	6,300,000	5,324,392	(975,608)	The deficit was due to a lower than budgeted distribution from OTB in connection with wagering as the total handle from Nassau Downs as down 8.65% between 2008 and 2009.
	SPECIAL TAXES	27,734,745	27,292,134	(442,611)	The deficit was primarily due to lower than budgeted Hotel/Motel and Entertainment taxes as a result of the current economic environment partially offset by higher than budgeted emergency 911 surcharge revenues.
REVENUE Total		3,008,858,802	2,873,997,094	(134,861,708)	

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**FUND AND
DEPARTMENTAL DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	863,927,328	789,728,959	789,728,959	74,198,369
	AB-FRINGE BENEFITS	407,470,578	388,332,836	388,332,836	19,137,742
	AC-WORKERS COMPENSATION	16,880,193	21,982,773	21,982,773	(5,102,580)
	BB-EQUIPMENT	4,068,887	1,339,879	1,339,879	2,729,008
	DD-GENERAL EXPENSES	34,918,910	27,240,967	27,240,967	7,677,943
	DE-CONTRACTUAL SERVICES	127,546,707	118,732,603	118,732,603	8,814,104
	DF-UTILITY COSTS	41,152,772	36,630,703	36,630,703	4,522,069
	DG-VAR DIRECT EXPENSES	225,000	225,000	225,000	-
	FF-INTEREST	41,595,010	30,761,407	30,761,407	10,833,603
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	56,091,788	56,091,788	6,302,011
	GG-PRINCIPAL	79,520,437	78,715,000	78,715,000	805,437
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	15,255,748	15,255,748	(2,255,748)
	HD-DEBT SERVICE CHARGEBACKS	278,517,764	260,614,359	260,614,359	17,903,405
	HF-INTER-DEPARTMENTAL CHARGES	128,318,076	109,601,186	109,601,186	18,716,890
	HH-INTERFD CHGS - INTERFUND CHARGES	14,506,947	17,725,004	17,725,004	(3,218,057)
	JA-CONTINGENCIES RESERVE	-	(103,179)	(103,179)	103,179
	LB-TRANS TO GEN FUND	-	27,748,900	27,748,900	(27,748,900)
	MM-MASS TRANSPORTATION	48,565,563	47,818,616	47,818,616	746,947
	NA-NCIFA EXPENDITURES	700,000	1,000,000	1,000,000	(300,000)
	OO-OTHER EXPENSE	287,652,588	281,698,038	281,698,038	5,954,550
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	166,171,963	166,171,963	2,258,037
	SS-RECIPIENT GRANTS	53,800,000	59,101,808	59,101,808	(5,301,808)
	TT-PURCHASED SERVICES	49,700,000	50,960,629	50,960,629	(1,260,629)
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	57,508,115	57,508,115	(3,128,115)
	XX-MEDICAID	231,588,243	227,852,906	227,852,906	3,735,337
EXPENSE Total		3,008,858,802	2,872,736,005	2,872,736,005	136,122,798
REVENUE					
	AA-FUND BALANCE	10,000,000	74,122,118	10,000,000	-
	B1-GIFT	-	23,864	23,864	23,864
	BA-INT PENALTY ON TAX	22,500,000	25,998,083	25,998,083	3,498,083
	BC-PERMITS & LICENSES	12,430,247	11,212,679	11,212,679	(1,217,568)
	BD-FINES & FORFEITS	27,348,435	24,071,673	24,071,673	(3,276,762)
	BE-INVEST INCOME	18,309,650	3,633,191	3,633,191	(14,676,459)
	BF-RENTS & RECOVERIES	46,836,554	41,270,116	41,270,116	(5,566,438)
	BG-REVENUE OFFSET TO EXPENSE	11,873,105	6,261,611	6,261,611	(5,611,494)
	BH-DEPT REVENUES	106,782,732	96,027,120	96,027,120	(10,755,612)
	BI-CAP BACKCHARGES	12,047,920	10,956,375	10,956,375	(1,091,545)
	BJ-INTERDEPT REVENUES	128,318,076	109,683,366	109,683,366	(18,634,710)
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	6,158,444	6,158,444	28,444
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	16,962,751	29,446,179	29,446,179	12,483,428
	BS-OTB PROFITS	1,990,000	-	-	(1,990,000)
	BV-DEBT SERVICE CHARGEBACK REVENUE	278,517,763	260,614,359	260,614,359	(17,903,404)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	81,258,238	57,465,968	57,465,968	(23,792,270)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	119,325,281	161,886,184	161,886,184	42,560,903
	IF-INTERFUND	-	27,748,900	27,748,900	27,748,900
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	230,340,743	204,446,835	204,446,835	(25,893,908)
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	887,529,614	887,529,614	(86,625,825)
	TB-PART COUNTY - SALES TAX PART COUNTY	63,623,274	63,623,274	63,623,274	(0)
	TL-PROPERTY TAX	806,073,849	803,322,733	803,322,733	(2,751,116)
	TO-OTB 5% TAX	6,300,000	5,324,392	5,324,392	(975,608)
	TX-SPECIAL TAXES - SPECIAL TAXES	27,734,745	27,292,134	27,292,134	(442,611)
REVENUE Total		3,008,858,802	2,938,119,212	2,873,997,094	(134,861,708)
Surplus / (Deficit)				1,261,090	

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DEBT SERVICE FUND

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	FF-INTEREST	41,595,010	30,761,407	30,761,407	10,833,603
	GG-PRINCIPAL	79,520,437	78,715,000	78,715,000	805,437
	OO-OTHER EXPENSE	189,351,604	194,456,613	194,456,613	(5,105,009)
EXPENSE Total		310,467,051	303,933,020	303,933,020	6,534,031
REVENUE					
	BQ-D/S FROM CAP - DEBT SERVICE FROM CAPITAL	16,962,751	29,446,179	29,446,179	12,483,428
	BV-DEBT SERVICE CHARGEBACK REVENUE	278,517,763	260,614,359	260,614,359	(17,903,404)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	14,986,537	13,872,481	13,872,481	(1,114,056)
REVENUE Total		310,467,051	303,933,020	303,933,020	(6,534,031)

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FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	10,687,235	10,099,805	10,099,805	587,430
	AB-FRINGE BENEFITS	3,733,004	3,547,407	3,547,407	185,597
	BB-EQUIPMENT	59,500	20,847	20,847	38,653
	DD-GENERAL EXPENSES	227,718	73,550	73,550	154,168
	DE-CONTRACTUAL SERVICES	4,064,273	4,037,841	4,037,841	26,433
	HD-DEBT SERVICE CHARGEBACKS	520,088	473,162	473,162	46,926
	HF-INTER-DEPARTMENTAL CHARGES	2,247,192	2,341,833	2,341,833	(94,641)
	LB-TRANS TO GEN FUND	-	630,601	630,601	(630,601)
EXPENSE Total		21,539,010	21,225,046	21,225,046	313,964
REVENUE					
	BE-INVEST INCOME	60,000	1,480	1,480	(58,520)
	BF-RENTS & RECOVERIES	-	6,230	6,230	6,230
	BG-REVENUE OFFSET TO EXPENSE	25,305	-	-	(25,305)
	BH-DEPT REVENUES	5,797,186	5,602,452	5,602,452	(194,734)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	984	984	984	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	190,000	148,365	148,365	(41,635)
	TL-PROPERTY TAX	15,465,535	15,465,535	15,465,535	-
REVENUE Total		21,539,010	21,225,046	21,225,046	(313,964)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	222,070,511	205,882,827	205,882,827	16,187,684
	AB-FRINGE BENEFITS	104,710,366	98,257,743	98,257,743	6,452,623
	AC-WORKERS COMPENSATION	4,380,545	5,731,655	5,731,655	(1,351,110)
	BB-EQUIPMENT	869,603	85,830	85,830	783,773
	DD-GENERAL EXPENSES	3,905,090	2,574,053	2,574,053	1,331,037
	DE-CONTRACTUAL SERVICES	1,523,369	792,902	792,902	730,467
	DF-UTILITY COSTS	1,625,327	1,011,012	1,011,012	614,315
	HD-DEBT SERVICE CHARGEBACKS	128,940	157,432	157,432	(28,492)
	HF-INTER-DEPARTMENTAL CHARGES	27,434,044	29,639,214	29,639,214	(2,205,170)
	OO-OTHER EXPENSE	525,407	518,589	518,589	6,818
EXPENSE Total		367,173,202	344,651,258	344,651,258	22,521,944
REVENUE					
	AA-FUND BALANCE	-	5,016,419	-	-
	BC-PERMITS & LICENSES	2,828,447	2,431,532	2,431,532	(396,915)
	BD-FINES & FORFEITS	100,000	1,058,552	1,058,552	958,552
	BE-INVEST INCOME	2,120,201	139,232	139,232	(1,980,969)
	BF-RENTS & RECOVERIES	350,000	237,932	237,932	(112,068)
	BG-REVENUE OFFSET TO EXPENSE	1,089,798	-	-	(1,089,798)
	BH-DEPT REVENUES	3,911,617	3,461,609	3,461,609	(450,008)
	BJ-INTERDEPT REVENUES	527,397	409,324	409,324	(118,073)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	11,209,852	209,902	209,902	(10,999,950)
	TL-PROPERTY TAX	345,035,890	345,035,890	345,035,890	-
REVENUE Total		367,173,202	358,000,392	352,983,973	(14,189,229)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	200,923,156	180,538,828	180,538,828	20,384,328
	AB-FRINGE BENEFITS	97,261,661	89,682,569	89,682,569	7,579,092
	AC-WORKERS COMPENSATION	1,032,321	2,642,687	2,642,687	(1,610,366)
	BB-EQUIPMENT	1,240,431	243,913	243,913	996,518
	DD-GENERAL EXPENSES	4,073,072	1,899,336	1,899,336	2,173,736
	DE-CONTRACTUAL SERVICES	7,591,721	6,794,187	6,794,187	797,534
	DF-UTILITY COSTS	2,933,440	2,418,098	2,418,098	515,342
	HD-DEBT SERVICE CHARGEBACKS	5,247,426	4,904,417	4,904,417	343,009
	HF-INTER-DEPARTMENTAL CHARGES	33,285,185	28,883,062	28,883,062	4,402,123
	LB-TRANS TO GEN FUND	-	27,118,299	27,118,299	(27,118,299)
	OO-OTHER EXPENSE	250,000	197,732	197,732	52,268
EXPENSE Total		353,838,413	345,323,127	345,323,127	8,515,286
REVENUE					
	BC-PERMITS & LICENSES	1,345,000	376,505	376,505	(968,495)
	BE-INVEST INCOME	129,049	22,410	22,410	(106,639)
	BF-RENTS & RECOVERIES	200,000	422,162	422,162	222,162
	BG-REVENUE OFFSET TO EXPENSE	1,458,406	-	-	(1,458,406)
	BH-DEPT REVENUES	20,266,987	19,867,420	19,867,420	(399,567)
	BI-CAP BACKCHARGES	1,741,623	1,969,124	1,969,124	227,501
	BJ-INTERDEPT REVENUES	12,788,222	7,000,256	7,000,256	(5,787,966)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	364,728	417,620	417,620	52,892
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	427,950	378,606	378,606	(49,344)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,589,000	2,194,428	2,194,428	(394,572)
	TL-PROPERTY TAX	289,073,953	289,073,953	289,073,953	-
	TX-SPECIAL TAXES - SPECIAL TAXES	23,453,495	23,600,643	23,600,643	147,148
REVENUE Total		353,838,413	345,323,127	345,323,127	(8,515,286)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	430,246,426	393,207,498	393,207,498	37,038,928
	AB-FRINGE BENEFITS	201,765,547	196,845,117	196,845,117	4,920,430
	AC-WORKERS COMPENSATION	11,467,327	13,608,431	13,608,431	(2,141,104)
	BB-EQUIPMENT	1,899,353	989,289	989,289	910,064
	DD-GENERAL EXPENSES	26,713,030	22,694,028	22,694,028	4,019,002
	DE-CONTRACTUAL SERVICES	114,367,344	107,107,673	107,107,673	7,259,671
	DF-UTILITY COSTS	36,594,005	33,201,593	33,201,593	3,392,412
	DG-VAR DIRECT EXPENSES	225,000	225,000	225,000	-
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	56,091,788	56,091,788	6,302,011
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	15,255,748	15,255,748	(2,255,748)
	HD-DEBT SERVICE CHARGEBACKS	272,621,310	255,079,348	255,079,348	17,541,962
	HF-INTER-DEPARTMENTAL CHARGES	65,351,655	48,737,077	48,737,077	16,614,578
	HH-INTERFD CHGS - INTERFUND CHARGES	14,506,947	17,725,004	17,725,004	(3,218,057)
	JA-CONTINGENCIES RESERVE	-	(103,179)	(103,179)	103,179
	MM-MASS TRANSPORTATION	48,565,563	47,818,616	47,818,616	746,947
	NA-NCIFA EXPENDITURES	700,000	1,000,000	1,000,000	(300,000)
	OO-OTHER EXPENSE	97,525,577	86,525,104	86,525,104	11,000,473
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	166,171,963	166,171,963	2,258,037
	SS-RECIPIENT GRANTS	53,800,000	59,101,808	59,101,808	(5,301,808)
	TT-PURCHASED SERVICES	49,700,000	50,960,629	50,960,629	(1,260,629)
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	57,508,115	57,508,115	(3,128,115)
	XX-MEDICAID	231,588,243	227,852,906	227,852,906	3,735,337
EXPENSE Total		1,955,841,126	1,857,603,554	1,857,603,554	98,237,572
REVENUE					
	AA-FUND BALANCE	10,000,000	69,105,699	10,000,000	-
	B1-GIFT	-	23,864	23,864	23,864
	BA-INT PENALTY ON TAX	22,500,000	25,998,083	25,998,083	3,498,083
	BC-PERMITS & LICENSES	8,256,800	8,404,643	8,404,643	147,843
	BD-FINES & FORFEITS	27,248,435	23,013,121	23,013,121	(4,235,314)
	BE-INVEST INCOME	16,000,400	3,470,069	3,470,069	(12,530,331)
	BF-RENTS & RECOVERIES	46,286,554	40,603,792	40,603,792	(5,682,762)
	BG-REVENUE OFFSET TO EXPENSE	9,299,596	6,261,611	6,261,611	(3,037,985)
	BH-DEPT REVENUES	76,806,942	67,095,669	67,095,669	(9,711,273)
	BI-CAP BACKCHARGES	10,306,297	8,987,251	8,987,251	(1,319,046)
	BJ-INTERDEPT REVENUES	115,002,457	102,273,786	102,273,786	(12,728,671)
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	6,158,444	6,158,444	28,444
	BS-OTB PROFITS	1,990,000	-	-	(1,990,000)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	54,696,137	42,964,980	42,964,980	(11,731,157)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,897,331	161,507,578	161,507,578	42,610,247
	IF-INTERFUND	-	27,748,900	27,748,900	27,748,900
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	227,561,743	202,104,042	202,104,042	(25,457,701)
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	887,529,614	887,529,614	(86,625,825)
	TB-PART COUNTY - SALES TAX PART COUNTY	63,623,274	63,623,274	63,623,274	(0)
	TL-PROPERTY TAX	156,498,471	153,747,355	153,747,355	(2,751,116)
	TO-OTB 5% TAX	6,300,000	5,324,392	5,324,392	(975,608)
	TX-SPECIAL TAXES - SPECIAL TAXES	4,281,250	3,691,491	3,691,491	(589,759)
REVENUE Total		1,955,841,126	1,909,637,657	1,850,531,957	(105,309,169)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



AC-COMMISSIONER OF INVESTIGATIONS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	200,809	131,409	131,409	69,400
	BB-EQUIPMENT	5,000	-	-	5,000
	DD-GENERAL EXPENSES	5,900	1,090	1,090	4,810
	DE-CONTRACTUAL SERVICES	35,000	18,684	18,684	16,317
EXPENSE Total		246,709	151,182	151,182	95,527
REVENUE					
	BF-RENTS & RECOVERIES	-	360	360	360
REVENUE Total		-	360	360	360

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



AR-ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,660,642	3,133,712	3,133,712	526,930
	DD-GENERAL EXPENSES	112,600	78,817	78,817	33,783
	DE-CONTRACTUAL SERVICES	1,780,000	1,402,028	1,402,028	377,972
EXPENSE Total		5,553,242	4,614,557	4,614,557	938,685
REVENUE					
	BF-RENTS & RECOVERIES	-	128,179	128,179	128,179
	BI-CAP BACKCHARGES	93,914	42,411	42,411	(51,503)
REVENUE Total		93,914	170,590	170,590	76,676

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



AS-ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	14,945,029	12,487,911	12,487,911	2,457,118
	BB-EQUIPMENT	80,000	9,360	9,360	70,640
	DD-GENERAL EXPENSES	811,170	567,392	567,392	243,778
	DE-CONTRACTUAL SERVICES	371,000	361,220	361,220	9,780
EXPENSE Total		16,207,199	13,425,883	13,425,883	2,781,316
REVENUE					
	BF-RENTS & RECOVERIES	-	29,181	29,181	29,181
	BH-DEPT REVENUES	250,000	162,612	162,612	(87,388)
	BI-CAP BACKCHARGES	57,088	9,557	9,557	(47,531)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	902,775	428,750	428,750	(474,025)
REVENUE Total		1,209,863	630,100	630,100	(579,763)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



AT-COUNTY ATTORNEY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	12,123,700	11,477,047	11,477,047	646,653
	BB-EQUIPMENT	40,394	1,602	1,602	38,792
	DD-GENERAL EXPENSES	687,237	751,957	751,957	(64,720)
	DE-CONTRACTUAL SERVICES	2,721,329	1,068,700	1,068,700	1,652,629
EXPENSE Total		15,572,660	13,299,307	13,299,307	2,273,353
REVENUE					
	BD-FINES & FORFEITS	10,000	332,540	332,540	322,540
	BF-RENTS & RECOVERIES	1,100,000	1,027,057	1,027,057	(72,943)
	BH-DEPT REVENUES	985,000	118,117	118,117	(866,883)
	BI-CAP BACKCHARGES	38,443	-	-	(38,443)
	BJ-INTERDEPT REVENUES	2,199,000	1,647,738	1,647,738	(551,262)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	900,000	270,281	270,281	(629,719)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	500,000	69,530	69,530	(430,470)
REVENUE Total		5,732,443	3,465,262	3,465,262	(2,267,181)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	7,010,005	5,549,163	5,549,163	1,460,842
	DD-GENERAL EXPENSES	719,509	291,102	291,102	428,407
	DE-CONTRACTUAL SERVICES	12,629,120	11,344,879	11,344,879	1,284,241
	HF-INTER-DEPARTMENTAL CHARGES	2,252,086	2,362,537	2,362,537	(110,451)
EXPENSE Total		22,610,720	19,547,681	19,547,681	3,063,039
REVENUE					
	BF-RENTS & RECOVERIES	15,000	437,321	437,321	422,321
	BH-DEPT REVENUES	301,000	337,480	337,480	36,480
	BJ-INTERDEPT REVENUES	962,043	694,295	694,295	(267,748)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	398,000	333,643	333,643	(64,357)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	8,150,000	8,228,373	8,228,373	78,373
REVENUE Total		9,826,043	10,031,111	10,031,111	205,068

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



BU-OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,492,833	2,960,725	2,960,725	532,108
	AC-WORKERS COMPENSATION	8,382,979	7,985,458	7,985,458	397,521
	BB-EQUIPMENT	10,000	-	-	10,000
	DD-GENERAL EXPENSES	46,350	32,277	32,277	14,073
	DE-CONTRACTUAL SERVICES	1,236,124	2,103,577	2,103,577	(867,453)
	OO-OTHER EXPENSE	500,000	45,481	45,481	454,519
EXPENSE Total		13,668,286	13,127,517	13,127,517	540,769
REVENUE					
	BF-RENTS & RECOVERIES	2,225,000	1,209,567	1,209,567	(1,015,433)
	BI-CAP BACKCHARGES	131,087	13,256	13,256	(117,831)
	BJ-INTERDEPT REVENUES	552,731	667,711	667,711	114,980
REVENUE Total		2,908,818	1,890,534	1,890,534	(1,018,284)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



CA-OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,826,129	2,148,451	2,148,451	677,678
	BB-EQUIPMENT	4,151	2,521	2,521	1,630
	DD-GENERAL EXPENSES	24,050	13,729	13,729	10,321
	DE-CONTRACTUAL SERVICES	20,000	6,933	6,933	13,067
	HF-INTER-DEPARTMENTAL CHARGES	352,958	-	-	352,958
EXPENSE Total		3,227,288	2,171,633	2,171,633	1,055,655
REVENUE					
	BC-PERMITS & LICENSES	3,810,000	3,647,659	3,647,659	(162,341)
	BD-FINES & FORFEITS	950,000	719,506	719,506	(230,494)
	BH-DEPT REVENUES	510,200	6,000	6,000	(504,200)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	45,900	19,434	19,434	(26,466)
REVENUE Total		5,316,100	4,392,599	4,392,599	(923,501)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



CC-SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	126,789,302	125,773,000	125,773,000	1,016,302
	AB-FRINGE BENEFITS	-	(269)	(269)	269
	AC-WORKERS COMPENSATION	1,945,268	4,159,903	4,159,903	(2,214,635)
	BB-EQUIPMENT	19,800	15,707	15,707	4,093
	DD-GENERAL EXPENSES	3,880,400	3,223,415	3,223,415	656,985
	DE-CONTRACTUAL SERVICES	21,379,457	25,908,548	25,908,548	(4,529,091)
	DF-UTILITY COSTS	645,450	402,108	402,108	243,342
	HF-INTER-DEPARTMENTAL CHARGES	3,727,709	11,040	11,040	3,716,669
EXPENSE Total		158,387,386	159,493,453	159,493,453	(1,106,067)
REVENUE					
	BD-FINES & FORFEITS	60,000	16,988	16,988	(43,012)
	BF-RENTS & RECOVERIES	1,889,000	1,164,151	1,164,151	(724,849)
	BG-REVENUE OFFSET TO EXPENSE	630,000	526,730	526,730	(103,270)
	BH-DEPT REVENUES	2,610,000	2,504,096	2,504,096	(105,904)
	BJ-INTERDEPT REVENUES	270,000	210,691	210,691	(59,309)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	13,475,050	13,172,983	13,172,983	(302,067)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,100,000	364,653	364,653	(735,347)
REVENUE Total		20,034,050	17,960,293	17,960,293	(2,073,757)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



CE-COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,683,907	2,662,433	2,662,433	1,021,474
	DD-GENERAL EXPENSES	32,400	18,087	18,087	14,313
	DE-CONTRACTUAL SERVICES	100,361	100,141	100,141	220
	EXPENSE Total	3,816,668	2,780,661	2,780,661	1,036,007
REVENUE					
	BF-RENTS & RECOVERIES	-	124,218	124,218	124,218
	REVENUE Total	-	124,218	124,218	124,218

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



CF-OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,097,554	2,507,671	2,507,671	589,883
	BB-EQUIPMENT	2,200	1,000	1,000	1,200
	DD-GENERAL EXPENSES	1,819,037	1,810,555	1,810,555	8,482
	DE-CONTRACTUAL SERVICES	3,000	-	-	3,000
	HF-INTER-DEPARTMENTAL CHARGES	637,872	356,350	356,350	281,522
EXPENSE Total		5,559,663	4,675,576	4,675,576	884,087
REVENUE					
	BF-RENTS & RECOVERIES	-	398	398	398
	BJ-INTERDEPT REVENUES	1,210,754	810,179	810,179	(400,575)
REVENUE Total		1,210,754	810,577	810,577	(400,177)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



CL-COUNTY CLERK

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	6,340,481	5,204,292	5,204,292	1,136,189
	BB-EQUIPMENT	125,000	98,149	98,149	26,851
	DD-GENERAL EXPENSES	371,750	344,398	344,398	27,352
	DE-CONTRACTUAL SERVICES	300,000	277,654	277,654	22,346
EXPENSE Total		7,137,231	5,924,493	5,924,493	1,212,738
REVENUE					
	BD-FINES & FORFEITS	300,000	168,606	168,606	(131,394)
	BF-RENTS & RECOVERIES	-	15,757	15,757	15,757
	BH-DEPT REVENUES	17,661,600	15,154,319	15,154,319	(2,507,281)
REVENUE Total		17,961,600	15,338,682	15,338,682	(2,622,918)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



CO-COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	8,093,402	6,083,680	6,083,680	2,009,722
	BB-EQUIPMENT	128,000	60,395	60,395	67,605
	DD-GENERAL EXPENSES	170,000	67,447	67,447	102,553
	DE-CONTRACTUAL SERVICES	380,000	376,463	376,463	3,537
EXPENSE	Total	8,771,402	6,587,985	6,587,985	2,183,417
REVENUE					
	BF-RENTS & RECOVERIES	500,000	38,522	38,522	(461,478)
	BH-DEPT REVENUES	17,300	12,811	12,811	(4,489)
	BI-CAP BACKCHARGES	-	46,172	46,172	46,172
REVENUE	Total	517,300	97,505	97,505	(419,795)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



CS-CIVIL SERVICE

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,135,012	4,133,679	4,133,679	1,001,333
	DD-GENERAL EXPENSES	284,420	140,035	140,035	144,385
	DE-CONTRACTUAL SERVICES	25,000	25,000	25,000	-
	HH-INTERFD CHGS - INTERFUND CHARGES	50,000	-	-	50,000
EXPENSE	Total	5,494,432	4,298,713	4,298,713	1,195,719
REVENUE					
	BF-RENTS & RECOVERIES	-	3,042	3,042	3,042
	BH-DEPT REVENUES	280,550	316,632	316,632	36,082
REVENUE	Total	280,550	319,674	319,674	39,124

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



CT-COURTS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AB-FRINGE BENEFITS	2,111,364	1,793,734	1,793,734	317,630
EXPENSE Total		2,111,364	1,793,734	1,793,734	317,630
REVENUE					
	BG-REVENUE OFFSET TO EXPENSE	169,543	-	-	(169,543)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,786,475	1,880,654	1,880,654	94,179
REVENUE Total		1,956,018	1,880,654	1,880,654	(75,364)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



DA-DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	30,027,320	27,247,201	27,247,201	2,780,119
	BB-EQUIPMENT	123,000	36,012	36,012	86,988
	DD-GENERAL EXPENSES	753,958	753,969	753,969	(11)
	DE-CONTRACTUAL SERVICES	916,000	991,141	991,141	(75,141)
	HF-INTER-DEPARTMENTAL CHARGES	2,297,420	-	-	2,297,420
EXPENSE Total		34,117,698	29,028,324	29,028,324	5,089,374
REVENUE					
	BD-FINES & FORFEITS	-	1,500	1,500	1,500
	BE-INVEST INCOME	400	-	-	(400)
	BF-RENTS & RECOVERIES	-	73,607	73,607	73,607
	BH-DEPT REVENUES	-	37,054	37,054	37,054
	BJ-INTERDEPT REVENUES	240,113	622,779	622,779	382,666
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	1,988,749	1,732,040	1,732,040	(256,709)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	31,709	22,877	22,877	(8,832)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	52,308	45,980	45,980	(6,328)
REVENUE Total		2,313,279	2,535,838	2,535,838	222,559

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



DS-DEBT SERVICE

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	HD-DEBT SERVICE CHARGEBACKS	272,621,310	255,079,348	255,079,348	17,541,962
EXPENSE Total		272,621,310	255,079,348	255,079,348	17,541,962

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



EL-BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	11,107,619	9,247,243	9,247,243	1,860,376
	BB-EQUIPMENT	82,120	58,184	58,184	23,936
	DD-GENERAL EXPENSES	972,359	794,605	794,605	177,754
	DE-CONTRACTUAL SERVICES	549,000	354,914	354,914	194,086
EXPENSE Total		12,711,098	10,454,946	10,454,946	2,256,152
REVENUE					
	BF-RENTS & RECOVERIES	120,000	208,582	208,582	88,582
	BH-DEPT REVENUES	35,000	46,157	46,157	11,157
REVENUE Total		155,000	254,739	254,739	99,739

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



EM-EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	521,336	439,972	439,972	81,364
	BB-EQUIPMENT	24,330	-	-	24,330
	DD-GENERAL EXPENSES	22,930	20,691	20,691	2,239
	DE-CONTRACTUAL SERVICES	900,173	900,000	900,000	173
	HF-INTER-DEPARTMENTAL CHARGES	73,431	-	-	73,431
EXPENSE Total		1,542,200	1,360,663	1,360,663	181,537
REVENUE					
	BF-RENTS & RECOVERIES	-	115	115	115
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	350,000	126,529	126,529	(223,471)
REVENUE Total		350,000	126,644	126,644	(223,356)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



FB-FRINGE BENEFIT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AB-FRINGE BENEFITS	175,346,205	172,818,055	172,818,055	2,528,150
	EXPENSE Total	175,346,205	172,818,055	172,818,055	2,528,150
REVENUE					
	BG-REVENUE OFFSET TO EXPENSE	3,027,311	-	-	(3,027,311)
	BH-DEPT REVENUES	-	15,301	15,301	15,301
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	11,274,402	274,402	274,402	(11,000,000)
	REVENUE Total	14,301,713	289,703	289,703	(14,012,010)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



HE-HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	18,505,470	15,394,761	15,394,761	3,110,709
	BB-EQUIPMENT	20,927	10,086	10,086	10,841
	DD-GENERAL EXPENSES	1,580,200	1,621,414	1,621,414	(41,214)
	DE-CONTRACTUAL SERVICES	6,536,017	6,009,897	6,009,897	526,120
	HF-INTER-DEPARTMENTAL CHARGES	6,265,080	6,658,666	6,658,666	(393,586)
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	166,171,963	166,171,963	2,258,037
EXPENSE Total		201,337,694	195,866,786	195,866,786	5,470,908
REVENUE					
	BC-PERMITS & LICENSES	4,256,800	4,376,100	4,376,100	119,300
	BD-FINES & FORFEITS	230,000	277,815	277,815	47,815
	BF-RENTS & RECOVERIES	300,000	1,108,041	1,108,041	808,041
	BH-DEPT REVENUES	10,023,800	11,916,755	11,916,755	1,892,955
	BJ-INTERDEPT REVENUES	-	(60,000)	(60,000)	(60,000)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	145,394	98,933	98,933	(46,461)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	98,204,440	93,699,107	93,699,107	(4,505,333)
REVENUE Total		113,160,434	111,416,751	111,416,751	(1,743,683)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



HI-HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	628,439	624,789	624,789	3,650
	BB-EQUIPMENT	8,300	-	-	8,300
	DD-GENERAL EXPENSES	113,219	11,701	11,701	101,518
	DE-CONTRACTUAL SERVICES	1,275,000	-	-	1,275,000
	HF-INTER-DEPARTMENTAL CHARGES	378,963	759,774	759,774	(380,811)
EXPENSE Total		2,403,921	1,396,264	1,396,264	1,007,657
REVENUE					
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	391,124	381,440	381,440	(9,684)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,000,000	15,820	15,820	(984,180)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	230,000	-	-	(230,000)
REVENUE Total		1,621,124	397,260	397,260	(1,223,864)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



HP-PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	340,426	262,127	262,127	78,299
	BB-EQUIPMENT	4,000	199	199	3,801
	DD-GENERAL EXPENSES	31,232	16,174	16,174	15,058
	DE-CONTRACTUAL SERVICES	4,500	-	-	4,500
	HF-INTER-DEPARTMENTAL CHARGES	313,301	377,741	377,741	(64,440)
EXPENSE Total		693,459	656,241	656,241	37,218
REVENUE					
	BD-FINES & FORFEITS	50,000	23,798	23,798	(26,202)
	BF-RENTS & RECOVERIES	-	2,876	2,876	2,876
	BJ-INTERDEPT REVENUES	682,608	-	-	(682,608)
REVENUE Total		732,608	26,674	26,674	(705,934)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



HR-COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	794,577	750,835	750,835	43,743
	BB-EQUIPMENT	2,250	-	-	2,250
	DD-GENERAL EXPENSES	15,762	6,314	6,314	9,448
	DE-CONTRACTUAL SERVICES	18,000	4,900	4,900	13,100
EXPENSE Total		830,589	762,049	762,049	68,541
REVENUE					
	BF-RENTS & RECOVERIES	-	29	29	29
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	50,000	140,000	140,000	90,000
REVENUE Total		50,000	140,029	140,029	90,029

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



IT-INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	13,308,842	11,044,953	11,044,953	2,263,889
	BB-EQUIPMENT	72,170	-	-	72,170
	DD-GENERAL EXPENSES	727,243	327,620	327,620	399,623
	DE-CONTRACTUAL SERVICES	8,906,861	8,105,560	8,105,560	801,301
	DF-UTILITY COSTS	4,875,955	5,044,297	5,044,297	(168,342)
	HF-INTER-DEPARTMENTAL CHARGES	1,364,431	980,723	980,723	383,708
EXPENSE Total		29,255,502	25,503,152	25,503,152	3,752,350
REVENUE					
	BF-RENTS & RECOVERIES	-	299,375	299,375	299,375
	BH-DEPT REVENUES	27,000	102,693	102,693	75,693
	BI-CAP BACKCHARGES	3,781,305	3,070,659	3,070,659	(710,646)
	BJ-INTERDEPT REVENUES	9,463,593	7,022,035	7,022,035	(2,441,558)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	366,420	412,313	412,313	45,893
REVENUE Total		13,638,318	10,907,076	10,907,076	(2,731,242)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



LE-COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	6,403,608	5,363,857	5,363,857	1,039,751
	BB-EQUIPMENT	35,324	3,635	3,635	31,689
	DD-GENERAL EXPENSES	1,817,450	1,944,028	1,944,028	(126,578)
	DE-CONTRACTUAL SERVICES	1,182,619	847,898	847,898	334,721
EXPENSE Total		9,439,001	8,159,418	8,159,418	1,279,583
REVENUE					
	BF-RENTS & RECOVERIES	-	353,046	353,046	353,046
REVENUE Total		-	353,046	353,046	353,046

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



LR-OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	522,622	348,380	348,380	174,242
	DD-GENERAL EXPENSES	9,650	8,631	8,631	1,019
	DE-CONTRACTUAL SERVICES	599,160	341,770	341,770	257,390
EXPENSE Total		1,131,432	698,781	698,781	432,651
REVENUE					
	BF-RENTS & RECOVERIES	-	551	551	551
REVENUE Total		-	551	551	551

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MA-OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	542,630	491,908	491,908	50,722
	BB-EQUIPMENT	725	-	-	725
	DD-GENERAL EXPENSES	26,557	12,923	12,923	13,634
	DE-CONTRACTUAL SERVICES	75,000	37,935	37,935	37,065
EXPENSE	Total	644,912	542,765	542,765	102,147
REVENUE					
	BF-RENTS & RECOVERIES	-	2,333	2,333	2,333
REVENUE	Total	-	2,333	2,333	2,333

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ME-MEDICAL EXAMINER

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,355,779	4,473,516	4,473,516	882,263
	AB-FRINGE BENEFITS	-	(7,200)	(7,200)	7,200
	BB-EQUIPMENT	23,000	6,712	6,712	16,288
	DD-GENERAL EXPENSES	467,474	438,605	438,605	28,869
	DE-CONTRACTUAL SERVICES	58,805	57,175	57,175	1,630
	HF-INTER-DEPARTMENTAL CHARGES	4,764,749	4,941,593	4,941,593	(176,844)
EXPENSE Total		10,669,807	9,910,401	9,910,401	759,406
REVENUE					
	BF-RENTS & RECOVERIES	-	10,133	10,133	10,133
	BH-DEPT REVENUES	20,000	21,065	21,065	1,065
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,668,907	1,825,914	1,825,914	(842,993)
REVENUE Total		2,688,907	1,857,112	1,857,112	(831,795)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



MI-MISCELLANEOUS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	(12,800,000)	177,000	177,000	(12,977,000)
	AB-FRINGE BENEFITS	24,307,978	22,240,797	22,240,797	2,067,181
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	56,091,788	56,091,788	6,302,011
	HC-NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	15,255,748	15,255,748	(2,255,748)
	HF-INTER-DEPARTMENTAL CHARGES	6,614,156	2,917,661	2,917,661	3,696,495
	HH-INTERFD CHGS - INTERFUND CHARGES	14,456,947	17,725,004	17,725,004	(3,268,057)
	JA-CONTINGENCIES RESERVE	-	(103,179)	(103,179)	103,179
	NA-NCIFA EXPENDITURES	700,000	1,000,000	1,000,000	(300,000)
	OO-OTHER EXPENSE	32,533,614	22,648,615	22,648,615	9,884,999
EXPENSE Total		141,206,494	137,953,434	137,953,434	3,253,060
REVENUE					
	AA-FUND BALANCE	10,000,000	69,105,699	10,000,000	-
	BF-RENTS & RECOVERIES	15,350,000	15,531,684	15,531,684	181,684
	BG-REVENUE OFFSET TO EXPENSE	5,472,742	5,734,881	5,734,881	262,139
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	14,456,947	17,725,004	17,725,004	3,268,057
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	153,770	37,756	37,756	(116,014)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,610,973	2,748,857	2,748,857	137,884
REVENUE Total		48,044,432	110,883,881	51,778,182	3,733,750

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



PA-PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	511,118	462,903	462,903	48,215
	DD-GENERAL EXPENSES	10,405	1,635	1,635	8,770
	DE-CONTRACTUAL SERVICES	13,600	7,200	7,200	6,400
EXPENSE Total		535,123	471,738	471,738	63,385
REVENUE					
	BH-DEPT REVENUES	327,854	377,566	377,566	49,712
REVENUE Total		327,854	377,566	377,566	49,712

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PB-PROBATION

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	20,229,687	15,593,835	15,593,835	4,635,852
	BB-EQUIPMENT	25,252	21,915	21,915	3,337
	DD-GENERAL EXPENSES	193,833	130,996	130,996	62,837
	DE-CONTRACTUAL SERVICES	308,500	295,655	295,655	12,845
	HF-INTER-DEPARTMENTAL CHARGES	1,000	-	-	1,000
EXPENSE Total		20,758,272	16,042,400	16,042,400	4,715,872
REVENUE					
	BF-RENTS & RECOVERIES	-	314,430	314,430	314,430
	BH-DEPT REVENUES	1,700,000	1,817,097	1,817,097	117,097
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	-	9,113	9,113	9,113
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	12,000	12,000	12,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	3,743,000	3,260,543	3,260,543	(482,457)
REVENUE Total		5,443,000	5,413,183	5,413,183	(29,817)

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PE-DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,102,041	975,391	975,391	126,650
	DD-GENERAL EXPENSES	42,100	9,400	9,400	32,700
	DE-CONTRACTUAL SERVICES	60,000	15,000	15,000	45,000
EXPENSE Total		1,204,141	999,791	999,791	204,350
REVENUE					
	BF-RENTS & RECOVERIES	-	1,611	1,611	1,611
	BI-CAP BACKCHARGES	784,853	189,060	189,060	(595,793)
REVENUE Total		784,853	190,671	190,671	(594,182)

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PK-PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	14,935,893	13,601,959	13,601,959	1,333,934
	BB-EQUIPMENT	243,500	213,392	213,392	30,108
	DD-GENERAL EXPENSES	940,512	708,896	708,896	231,616
	DE-CONTRACTUAL SERVICES	2,483,000	2,234,761	2,234,761	248,239
EXPENSE Total		18,602,905	16,759,008	16,759,008	1,843,897
REVENUE					
	BF-RENTS & RECOVERIES	853,640	1,058,367	1,058,367	204,727
	BH-DEPT REVENUES	25,710,550	18,076,679	18,076,679	(7,633,871)
	BI-CAP BACKCHARGES	2,736	-	-	(2,736)
	TX-SPECIAL TAXS - SPECIAL TAXES	875,000	611,069	611,069	(263,931)
REVENUE Total		27,441,926	19,746,114	19,746,114	(7,695,812)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



PL-PLANNING

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,800,433	1,605,797	1,605,797	194,636
	DD-GENERAL EXPENSES	59,379	20,307	20,307	39,072
	DE-CONTRACTUAL SERVICES	173,650	127,018	127,018	46,632
	DG-VAR DIRECT EXPENSES	225,000	225,000	225,000	-
	HF-INTER-DEPARTMENTAL CHARGES	1,466,945	-	-	1,466,945
	MM-MASS TRANSPORTATION	48,565,563	47,818,616	47,818,616	746,947
	OO-OTHER EXPENSE	75,000	75,000	75,000	-
EXPENSE Total		52,365,970	49,871,738	49,871,738	2,494,233
REVENUE					
	BD-FINES & FORFEITS	10,000	40	40	(9,960)
	BF-RENTS & RECOVERIES	-	79,736	79,736	79,736
	BH-DEPT REVENUES	1,360,000	1,242,953	1,242,953	(117,047)
	BI-CAP BACKCHARGES	33,191	2,984	2,984	(30,207)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	33,998	-	-	(33,998)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	113,408	113,408	88,408
REVENUE Total		1,462,189	1,439,121	1,439,121	(23,068)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



PR-PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,691,513	1,465,132	1,465,132	226,381
	DD-GENERAL EXPENSES	23,400	16,109	16,109	7,291
	DE-CONTRACTUAL SERVICES	1,500	1,450	1,450	50
	HF-INTER-DEPARTMENTAL CHARGES	179,691	169,928	169,928	9,763
EXPENSE Total		1,896,104	1,652,619	1,652,619	243,485
REVENUE					
	BF-RENTS & RECOVERIES	350,000	172,209	172,209	(177,791)
	BH-DEPT REVENUES	20,500	23,665	23,665	3,165
	BI-CAP BACKCHARGES	-	26,870	26,870	26,870
	BJ-INTERDEPT REVENUES	990,151	814,670	814,670	(175,481)
REVENUE Total		1,360,651	1,037,415	1,037,415	(323,236)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



PW-PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	49,416,034	40,964,650	40,964,650	8,451,384
	AC-WORKERS COMPENSATION	1,139,080	1,463,071	1,463,071	(323,991)
	BB-EQUIPMENT	686,975	404,342	404,342	282,633
	DD-GENERAL EXPENSES	7,896,489	6,702,462	6,702,462	1,194,027
	DE-CONTRACTUAL SERVICES	8,660,894	5,574,219	5,574,219	3,086,675
	DF-UTILITY COSTS	31,072,200	27,754,899	27,754,899	3,317,301
	HF-INTER-DEPARTMENTAL CHARGES	11,419,601	7,838,295	7,838,295	3,581,306
EXPENSE Total		110,291,273	90,701,939	90,701,939	19,589,334
REVENUE					
	BC-PERMITS & LICENSES	190,000	380,884	380,884	190,884
	BF-RENTS & RECOVERIES	72,000	741,291	741,291	669,291
	BH-DEPT REVENUES	927,000	958,189	958,189	31,189
	BI-CAP BACKCHARGES	5,155,443	5,574,760	5,574,760	419,317
	BJ-INTERDEPT REVENUES	23,400,358	18,518,659	18,518,659	(4,881,699)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	4,615,276	3,283,402	3,283,402	(1,331,874)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	580,000	-	-	(580,000)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	55,000	59,537	59,537	4,537
REVENUE Total		34,995,077	29,516,722	29,516,722	(5,478,355)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



RE-OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	850,775	762,927	762,927	87,848
	DD-GENERAL EXPENSES	118,304	95,786	95,786	22,518
	DE-CONTRACTUAL SERVICES	102,640	96,200	96,200	6,440
	OO-OTHER EXPENSE	14,416,963	13,757,389	13,757,389	659,574
EXPENSE Total		15,488,682	14,712,303	14,712,303	776,379
REVENUE					
	BF-RENTS & RECOVERIES	9,098,030	9,219,977	9,219,977	121,947
	BH-DEPT REVENUES	882,864	140,030	140,030	(742,834)
	BI-CAP BACKCHARGES	2,487	-	-	(2,487)
	BJ-INTERDEPT REVENUES	11,287,585	11,217,397	11,217,397	(70,188)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	-	437,786	437,786	437,786
REVENUE Total		21,270,966	21,015,190	21,015,190	(255,776)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



RM-RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	961,817	747,800	747,800	214,017
	BB-EQUIPMENT	40,000	-	-	40,000
	DD-GENERAL EXPENSES	189,000	159,791	159,791	29,209
	DE-CONTRACTUAL SERVICES	101,589	64,106	64,106	37,483
	HF-INTER-DEPARTMENTAL CHARGES	396,941	75,085	75,085	321,856
EXPENSE Total		1,689,347	1,046,782	1,046,782	642,565
REVENUE					
	BF-RENTS & RECOVERIES	-	4,227	4,227	4,227
	BJ-INTERDEPT REVENUES	821,383	130,760	130,760	(690,623)
REVENUE Total		821,383	134,987	134,987	(686,396)

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RS-RESERVES

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
REVENUE					
	BF-RENTS & RECOVERIES	12,000,000	256,911	256,911	(11,743,089)
REVENUE	Total	12,000,000	256,911	256,911	(11,743,089)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



RV-GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
REVENUE					
	B1-GIFT	-	23,864	23,864	23,864
	BD-FINES & FORFEITS	2,850,000	2,322,159	2,322,159	(527,841)
	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	59,285,867	59,285,867	(1,809,404)
	BO-PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	6,158,444	6,158,444	28,444
	BS-OTB PROFITS	1,990,000	-	-	(1,990,000)
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	21,244,159	18,543,996	18,543,996	(2,700,163)
	IF-INTERFUND	-	27,748,900	27,748,900	27,748,900
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	19,900,000	-	-	(19,900,000)
	TA-SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	887,529,614	887,529,614	(86,625,825)
	TB-PART COUNTY - SALES TAX PART COUNTY	63,623,274	63,623,274	63,623,274	(0)
	TL-PROPERTY TAX	156,498,471	153,747,355	153,747,355	(2,751,116)
	TO-OTB 5% TAX	6,300,000	5,324,392	5,324,392	(975,608)
REVENUE Total		1,317,070,498	1,224,927,864	1,224,927,864	(92,142,634)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



SA-COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	401,659	411,776	411,776	(10,117)
	DD-GENERAL EXPENSES	3,443	1,738	1,738	1,705
	DE-CONTRACTUAL SERVICES	40,000	13,000	13,000	27,000
EXPENSE Total		445,102	426,514	426,514	18,588
REVENUE					
	BF-RENTS & RECOVERIES	-	14	14	14
	BH-DEPT REVENUES	15,000	12,321	12,321	(2,679)
REVENUE Total		15,000	12,335	12,335	(2,665)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



SC-SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,770,569	2,153,141	2,153,141	617,428
	DD-GENERAL EXPENSES	45,350	13,948	13,948	31,402
	DE-CONTRACTUAL SERVICES	15,821,548	15,615,480	15,615,480	206,068
	HF-INTER-DEPARTMENTAL CHARGES	1,326,527	1,289,351	1,289,351	37,176
EXPENSE Total		19,963,994	19,071,920	19,071,920	892,074
REVENUE					
	BF-RENTS & RECOVERIES	-	484,058	484,058	484,058
	BH-DEPT REVENUES	16,724	11,122	11,122	(5,602)
	BJ-INTERDEPT REVENUES	585,066	593,613	593,613	8,547
	BW-INTERFD CHGS - INTERFUND CHARGES REVENUE	98,088	5,220	5,220	(92,868)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,173,081	5,223,884	5,223,884	50,803
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	7,138,978	6,418,267	6,418,267	(720,711)
REVENUE Total		13,011,937	12,736,164	12,736,164	(275,773)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



SS-SOCIAL SERVICES

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	56,157,148	48,482,972	48,482,972	7,674,176
	BB-EQUIPMENT	67,200	36,630	36,630	30,570
	DD-GENERAL EXPENSES	1,200,576	1,086,783	1,086,783	113,793
	DE-CONTRACTUAL SERVICES	14,932,632	13,195,179	13,195,179	1,737,453
	DF-UTILITY COSTS	400	289	289	111
	HF-INTER-DEPARTMENTAL CHARGES	19,856,752	19,279,450	19,279,450	577,302
	SS-RECIPIENT GRANTS	53,800,000	59,101,808	59,101,808	(5,301,808)
	TT-PURCHASED SERVICES	49,700,000	50,960,629	50,960,629	(1,260,629)
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	57,508,115	57,508,115	(3,128,115)
	XX-MEDICAID	231,588,243	227,852,906	227,852,906	3,735,337
EXPENSE Total		481,682,951	477,504,761	477,504,761	4,178,190
REVENUE					
	BF-RENTS & RECOVERIES	-	4,490,879	4,490,879	4,490,879
	BH-DEPT REVENUES	11,555,000	12,321,427	12,321,427	766,427
	BJ-INTERDEPT REVENUES	110,000	97,393	97,393	(12,607)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	97,208,721	142,512,039	142,512,039	45,303,318
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	78,417,466	81,239,567	81,239,567	2,822,101
REVENUE Total		187,291,187	240,661,305	240,661,305	53,370,118

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



TR-COUNTY TREASURER

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,742,953	2,446,437	2,446,437	296,516
	BB-EQUIPMENT	19,350	7,586	7,586	11,764
	DD-GENERAL EXPENSES	180,050	215,212	215,212	(35,162)
	DE-CONTRACTUAL SERVICES	50,969	142,343	142,343	(91,374)
	OO-OTHER EXPENSE	50,000,000	49,998,619	49,998,619	1,381
EXPENSE Total		52,993,322	52,810,197	52,810,197	183,125
REVENUE					
	BA-INT PENALTY ON TAX	22,500,000	25,998,083	25,998,083	3,498,083
	BD-FINES & FORFEITS	12,000	32,539	32,539	20,539
	BE-INVEST INCOME	16,000,000	3,469,747	3,469,747	(12,530,253)
	BF-RENTS & RECOVERIES	-	107,084	107,084	107,084
	BH-DEPT REVENUES	700,000	740,221	740,221	40,221
	BI-CAP BACKCHARGES	48,867	11,521	11,521	(37,346)
	TX-SPECIAL TAXES - SPECIAL TAXES	3,406,250	3,080,422	3,080,422	(325,828)
REVENUE Total		42,667,117	33,439,618	33,439,618	(9,227,499)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



TV-TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,933,119	2,517,612	2,517,612	415,507
	BB-EQUIPMENT	6,385	1,862	1,862	4,523
	DD-GENERAL EXPENSES	265,396	219,272	219,272	46,124
	DE-CONTRACTUAL SERVICES	1,626,400	1,290,690	1,290,690	335,710
EXPENSE Total		4,831,300	4,029,435	4,029,435	801,865
REVENUE					
	BD-FINES & FORFEITS	22,776,435	19,117,629	19,117,629	(3,658,806)
	BE-INVEST INCOME	-	322	322	322
	BF-RENTS & RECOVERIES	-	139,555	139,555	139,555
	BH-DEPT REVENUES	-	3,306	3,306	3,306
	BI-CAP BACKCHARGES	176,883	-	-	(176,883)
REVENUE Total		22,953,318	19,260,812	19,260,812	(3,692,506)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



VS-VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	564,899	533,820	533,820	31,080
	DD-GENERAL EXPENSES	31,800	13,979	13,979	17,821
	DE-CONTRACTUAL SERVICES	700	700	700	-
	HF-INTER-DEPARTMENTAL CHARGES	1,113,630	212,171	212,171	901,459
EXPENSE Total		1,711,029	760,669	760,669	950,360
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 FOURTH QUARTER FINANCIAL REPORT



YB-NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	519,295	361,633	361,633	157,662
	DD-GENERAL EXPENSES	10,136	738	738	9,398
	DE-CONTRACTUAL SERVICES	7,988,196	7,789,655	7,789,655	198,541
	HF-INTER-DEPARTMENTAL CHARGES	548,412	506,711	506,711	41,701
EXPENSE Total		9,066,039	8,658,738	8,658,738	407,301
REVENUE					
	BF-RENTS & RECOVERIES	-	1,765,320	1,765,320	1,765,320
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,654,626	1,402,565	1,402,565	(252,061)
REVENUE Total		1,654,626	3,167,885	3,167,885	1,513,259

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT

E/R	OBJECT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
EXPENSE					
	AA-SALARIES, WAGES & FEES	23,451,834	18,002,854	18,002,854	5,448,980
	AB-FRINGE BENEFITS	10,707,199	9,017,196	9,017,196	1,690,003
	BB-EQUIPMENT	290,500	137,445	137,445	153,055
	DD-GENERAL EXPENSES	14,504,872	9,533,684	9,533,684	4,971,188
	DE-CONTRACTUAL SERVICES	21,211,289	18,536,449	18,536,449	2,674,840
	DF-UTILITY COSTS	16,093,185	10,920,567	10,920,567	5,172,618
	FF-INTEREST	9,585,150	8,178,398	8,178,398	1,406,752
	GG-PRINCIPAL	25,230,500	25,300,500	25,300,500	(70,000)
	HH-INTERFD CHGS - INTERFUND CHARGES	29,334,124	27,869,632	27,869,632	1,464,492
	OO-OTHER EXPENSE	26,939,719	-	-	26,939,719
EXPENSE Total		177,348,372	127,496,725	127,496,725	49,851,647
REVENUE					
	AA-FUND BALANCE	59,495,437	127,905,660	127,905,660	68,410,223
	BC-PERMITS & LICENSES	241,900	316,180	316,180	74,280
	BE-INVEST INCOME	6,073,663	1,875,766	1,875,766	(4,197,897)
	BF-RENTS & RECOVERIES	829,901	3,284,590	3,284,590	2,454,689
	BG-REVENUE OFFSET TO EXPENSE	138,334	-	-	(138,334)
	BH-DEPT REVENUES	5,726,212	1,566,370	1,566,370	(4,159,842)
	BI-CAP BACKCHARGES	496,059	592,922	592,922	96,863
	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-INTERFUND	90,346,380	98,144,880	98,144,880	7,798,500
REVENUE Total		177,348,372	233,686,854	233,686,854	56,338,482

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



Explanation of variances

Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Year End Actual	Fav / (Unfav) \$
DSV	DS	BQ	The surplus was due to greater than budgeted premium and other revenues.	16,962,751	29,446,179	12,483,428
DSV	DS	BW	Lower than budgeted debt expenses resulted in lower revenue allocations to other funds.	14,986,537	13,872,481	(1,114,056)
DSV	DS	FF	The surplus was due to lower interest rates and a delay in borrowing.	41,595,010	30,761,407	10,833,603
DSV	DS	GG	The actual expense was lower due to delayed and reduced borrowings.	79,520,437	78,715,000	805,437
DSV	DS	OO	The deficit was primarily due to various bond underwriters and insurance costs.	189,351,604	194,456,613	(5,105,009)
	DSV Total					17,903,404
FCF	FC	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	10,687,235	10,099,805	587,430
FCF	FC	AB	The surplus was due to a decrease in medical insurance and Social Security.	3,733,004	3,547,407	185,597
FCF	FC	BE	The deficit was due to lower interest rates.	60,000	1,480	(58,520)
FCF	FC	BH	The deficit was due to a slow economy, less development and lower demand for permits.	5,797,186	5,602,452	(194,734)
FCF	FC	DD	The surplus was due to actively managing inventory and reducing expenditures.	227,718	73,550	154,168
	FCF Total					673,941
PDD	PD	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	222,070,511	205,882,827	16,187,684
PDD	PD	AB	The surplus was due to a decrease in medical insurance and Social Security.	104,710,366	98,257,743	6,452,623
PDD	PD	AC	The deficit was a result of New York State Workers' Compensation Board changes being delayed.	4,380,545	5,731,655	(1,351,110)
PDD	PD	BB	The surplus was due to savings in safety and communication equipment.	869,603	85,830	783,773
PDD	PD	BC	The deficit was due to lower fire alarm permits.	2,828,447	2,431,532	(396,915)
PDD	PD	BD	The surplus was due to an increase in the fire alarm fines.	100,000	1,058,552	958,552
PDD	PD	BE	The deficit was due to lower interest rates.	2,120,201	139,232	(1,989,969)
PDD	PD	BF	The deficit was due to Workers Compensation Recovery that did not materialize.	350,000	237,932	(112,068)
PDD	PD	BG	The revenue was recorded as a negative expense in Fringe Benefits.	1,089,798	0	(1,089,798)
PDD	PD	BH	The deficit was due to lower revenue from accident report fees.	3,911,617	3,461,609	(450,008)
PDD	PD	BW	The deficit was due to terminal leave being bonded and reserve funds not being utilized.	11,209,852	209,902	(10,999,950)
PDD	PD	DD	The surplus was due to lower gasoline prices and savings in clothing and uniform expenses.	3,905,990	2,574,053	1,331,937
PDD	PD	DE	The surplus was due to savings in miscellaneous contracts.	1,523,369	792,902	730,467
PDD	PD	DF	The surplus was due to savings in home heating fuel charges.	1,625,327	1,011,012	614,315
	PDD Total					10,677,632
PDH	PD	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	200,923,156	180,538,828	20,384,328
PDH	PD	AB	The surplus was due to a decrease in medical insurance and Social Security.	97,261,661	89,682,569	7,579,092
PDH	PD	AC	The deficit was a result of New York State Workers' Compensation Board changes being delayed.	1,032,321	2,642,687	(1,610,366)
PDH	PD	BB	The surplus was due to savings in medical and communication equipment.	1,240,431	243,913	996,518
PDH	PD	BC	The deficit was due to lower Pistol license revenues.	1,345,000	376,505	(968,495)
PDH	PD	BE	The deficit was due to lower interest rates.	129,049	22,410	(106,639)
PDH	PD	BF	The surplus was due to prior years' disencumbrances.	200,000	422,162	222,162
PDH	PD	BG	The revenue was recorded as a negative expense in Fringe Benefits.	1,458,406	0	(1,458,406)
PDH	PD	BH	The deficit was due to lower ambulance fees.	20,266,987	19,867,420	(399,567)
PDH	PD	BI	The surplus was due to an increase in chargebacks from capital projects.	1,741,623	1,969,124	227,501
PDH	PD	BW	The surplus was mostly due to additional revenue from DWI Grant reimbursements.	364,728	417,620	52,892
PDH	PD	DD	The surplus was due to lower gasoline prices and savings in miscellaneous expenses.	4,073,072	1,899,336	2,173,736
PDH	PD	DE	The surplus was due to savings in miscellaneous contracts.	7,591,721	6,794,187	797,534
PDH	PD	DF	The surplus was due to lower telephone costs.	2,933,440	2,418,098	515,342
PDH	PD	OO	The surplus was due to a lower number of Suits and Damages cases.	250,000	197,732	52,268
PDH	PD	SA	The deficit was due to a shortfall in grant-related reimbursement.	2,589,000	2,194,428	(394,572)
PDH	PD	TX	The surplus was due to additional revenues generated from E911 surcharge.	23,453,495	23,600,643	147,148
	PDH Total					28,210,476
GEN	AC	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and a vacancy in staffing.	200,809	131,409	69,400
	AC Total					69,400
GEN	AR	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and a vacancy in staffing.	3,660,642	3,133,712	526,930
GEN	AR	BF	The surplus was due to prior years' disencumbrances.	0	128,179	128,179
GEN	AR	BI	The deficit was due to less working hours in ADAPT projects.	93,914	42,411	(51,503)
GEN	AR	DE	The surplus was due to a saving in real estate appraisal contracts.	1,780,000	1,402,028	377,972
	AR Total					981,578
GEN	AS	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	14,945,029	12,487,911	2,457,118
GEN	AS	BB	The surplus was due to reduced expenses in handheld devices.	80,000	9,360	70,640
GEN	AS	BH	The deficit was due to fewer requests/applications subjected to Freedom of Information Law (FOIL).	250,000	162,612	(87,388)
GEN	AS	DD	The surplus was due to a saving in Staples account.	811,170	567,392	243,778
GEN	AS	SA	The deficit was due to a termination of New York State School Tax Relief (STAR) program and lower reimbursement from State Aid.	902,775	428,750	(474,025)
	AS Total					2,210,123
GEN	AT	AA	The surplus was due to bonding the early retirement incentive and a lag payroll.	12,123,700	11,477,047	646,653
GEN	AT	BD	The surplus was due to increased collections on commercial penalties.	10,000	332,540	322,540
GEN	AT	BF	The deficit was due to lower than expected subrogation revenue.	1,100,000	1,027,057	(72,943)
GEN	AT	BH	The deficit was due to lower than expected revenue from insurance subrogation collection efforts.	985,000	118,117	(866,883)
GEN	AT	DD	The deficit was due to additional trial expenses, primarily professional experts.	687,237	751,957	(64,720)
GEN	AT	DE	The surplus was due to the department using previously encumbered funds to subsidize current year expenses.	2,721,329	1,068,700	1,652,629
GEN	AT	FA	The deficit was a result of prior year accruals in excess of actual receipts.	900,000	270,281	(629,719)
GEN	AT	SA	The deficit was a result of prior year accruals in excess of actual receipts.	500,000	69,530	(430,470)
	AT Total					557,086
GEN	BH	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	7,010,005	5,549,163	1,460,842
GEN	BH	BF	The surplus was due to an allocation from a sale of Lost & Abandoned property from Police Department.	15,000	437,321	422,321
GEN	BH	BW	The deficit was due to less reimbursement from indirect charges.	398,000	333,643	(64,357)
GEN	BH	DD	The surplus was due to lower court remand expenses.	719,509	291,102	428,407
GEN	BH	DE	The surplus was primarily due to lower court remand contractual services.	12,629,120	11,344,879	1,284,241
GEN	BH	SA	The surplus was due to additional State Aid from a methadone clinic in a grant that can be transferred to the General Fund.	8,150,000	8,228,373	78,373
	BH Total					3,609,827
GEN	BU	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	3,492,833	2,960,725	532,108
GEN	BU	AC	The Loss Portfolio Transfer of the Nassau County D-Pay claims became unrealistic when the economy made a down turn in late 2008. In addition, the New York State Workers' Compensation Board initiated their "Rocket Docket" program that accelerates the issuance of Workers' Compensation awards.	8,382,979	7,985,458	397,521
GEN	BU	BF	The deficit was due to a delay in receiving subrogation recoveries.	2,225,000	1,209,567	(1,015,433)
GEN	BU	BI	The deficit was due to a delay in start of a capital project.	131,087	13,256	(117,831)
GEN	BU	DE	The deficit was due to additional funding required for two contracts.	1,236,124	2,103,577	(867,453)
GEN	BU	OO	The surplus was due to savings in buildings' insurance for some properties not purchased as planned.	500,000	45,481	454,519
	BU Total					(616,568)

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Explanation of variances

Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Year End Actual	Fav / (Unfav) \$
GEN	CA	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	2,826,129	2,148,451	677,678
GEN	CA	BC	The deficit was due to a decrease in both new and renewal applications for home improvement licenses.	3,810,000	3,647,659	(162,341)
GEN	CA	BD	The deficit was a result of a decrease in the collection of fees associated with fines imposed on violators of trade practices.	950,000	719,506	(230,494)
GEN	CA	BH	The deficit was a result of a delayed start-up with the Website Advertising Initiative.	510,200	6,000	(504,200)
	CA Total					(219,357)
GEN	CC	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	126,789,302	125,773,000	1,016,302
GEN	CC	AC	The deficit was a result of the "loss portfolio" transfer being delayed and the New York State Workers' Compensation Board accelerating the issuances of Workers' Compensation awards.	1,945,268	4,159,903	(2,214,635)
GEN	CC	BF	The deficit was due to the transfer of Medicaid reimbursement to Federal Aid.	1,889,000	1,164,151	(724,849)
GEN	CC	BG	The deficit was a result of an individual not being charged back because he was on disability.	630,000	526,730	(103,270)
GEN	CC	BH	The deficit was due to lower inmate phone call revenue.	2,610,000	2,504,096	(105,904)
GEN	CC	DD	The surplus was due to actively managing inventory and reduced expenditures.	3,880,400	3,223,415	656,985
GEN	CC	DE	The deficit was due to increased expenses for Nassau Health Care Corporation.	21,379,457	25,908,548	(4,529,091)
GEN	CC	DF	The surplus was due to lower than expected water, light & power expenses.	645,450	402,108	243,342
GEN	CC	FA	The deficit was due to a decrease in the Federal inmate population which resulted in less reimbursement per inmate from the Government.	13,475,050	13,172,983	(302,067)
GEN	CC	SA	The deficit was due to a NYS Budget Initiative revoking reimbursement of "state ready" inmates and parole violators.	1,100,000	364,653	(735,347)
	CC Total					(6,798,533)
GEN	CE	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	3,683,907	2,662,433	1,021,474
GEN	CE	BF	The surplus was due to prior year disencumbrances.	0	124,218	124,218
	CE Total					1,145,692
GEN	CF	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	3,097,554	2,507,671	589,883
	CF Total					589,883
GEN	CL	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	6,340,481	5,204,292	1,136,189
GEN	CL	BD	The deficit was due to a lower number of fines processed.	300,000	168,606	(131,394)
GEN	CL	BH	The deficit was due to a decrease in the number of documents processed.	17,661,600	15,154,319	(2,507,281)
	CL Total					(1,502,486)
GEN	CO	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	8,093,402	6,083,680	2,009,722
GEN	CO	BB	The surplus was due to a lower level of purchasing of office furniture.	128,000	60,395	67,605
GEN	CO	BF	The deficit was due to a lower number of FICA refunds from the Internal Revenue Service.	500,000	38,522	(461,478)
GEN	CO	DD	The surplus was due to a lower level of spending in postage and equipment maintenance.	170,000	67,447	102,553
	CO Total					1,718,402
GEN	CS	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	5,135,012	4,133,679	1,001,333
GEN	CS	DD	The surplus was due to a savings in miscellaneous supplies.	284,420	140,035	144,385
GEN	CS	HH	The surplus was due to the lack of billings received from Nassau Health Care Corporation.	50,000	0	50,000
	CS Total					1,195,719
GEN	CT	AB	The surplus was due to a decrease in medical insurance.	2,111,364	1,793,734	317,630
GEN	CT	BG	The revenue was recorded as a negative expense in Fringe Benefits.	169,543	0	(169,543)
GEN	CT	SA	The surplus was due to an increase in the Medicare Part D reimbursement.	1,786,475	1,880,654	94,179
	CT Total					242,266
GEN	DA	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	30,027,320	27,247,201	2,780,119
GEN	DA	BB	The surplus was due to lower purchases of office furniture and equipment.	123,000	36,012	86,988
GEN	DA	BF	The surplus was due to prior year disencumbrances.	0	73,607	73,607
GEN	DA	BW	The deficit was due to a lower level of reimbursements from grants.	1,988,749	1,732,040	(256,709)
GEN	DA	DE	The deficit was due to higher contractual services for expert witnesses and court reporters.	916,000	991,141	(75,141)
	DA Total					2,608,863
GEN	EL	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	11,107,619	9,247,243	1,860,376
GEN	EL	BF	The surplus was due to prior year disencumbrances from moving and storage services.	120,000	208,582	88,582
GEN	EL	DD	The surplus was due to lower levels of spending in rents, miscellaneous supplies and election supplies.	972,359	794,605	177,754
GEN	EL	DE	The surplus was due to lower levels of spending in miscellaneous contractual services.	549,000	354,914	194,086
	EL Total					2,320,798
GEN	EM	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and a vacancy in budgeted personnel positions.	521,336	439,972	81,364
GEN	EM	FA	The deficit will be offset by a state reimbursement.	350,000	126,529	(223,471)
	EM Total					(142,107)
GEN	FB	AB	The deficit was 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 \$3.5 million.	175,346,205	172,818,055	2,528,150
GEN	FB	BG	The deficit was due to a decrease in the Medicare Part D reimbursement.	3,027,311	0	(3,027,311)
GEN	FB	BW	\$11 million from the anticipated 2008 surplus did not materialize.	11,274,402	274,402	(11,000,000)
	FB Total					(11,499,161)
GEN	HE	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	18,505,470	15,394,761	3,110,709
GEN	HE	BC	The surplus was due to higher than anticipated food establishment permits.	4,256,800	4,376,100	119,300
GEN	HE	BF	The surplus is due to the higher refund from vendor recoveries and prior year disencumbrances.	300,000	1,108,041	808,041
GEN	HE	BH	The surplus was due to higher Medicaid reimbursement rates for Pre School and some sections of Early Intervention.	10,023,800	11,916,755	1,892,955
GEN	HE	DE	The surplus was primarily due to savings in the areas of environmental and wellness education and housing for pregnant women contracts.	6,536,017	6,009,897	526,120
GEN	HE	PP	The surplus was due to a less than anticipated growth rate in number of Early Intervention children served.	168,430,000	166,171,963	2,258,037
GEN	HE	SA	The deficit was due to lower reimbursement from New York State due to less spending in other-than-personnel-services (OTPS)/Early Intervention and vacancies.	98,204,440	93,699,107	(4,505,333)
	HE Total					4,209,829
GEN	HI	DD	The surplus was due to reduced expenses related to Empire Zone advertising. Corresponding revenue reimbursement was also reduced.	113,219	11,701	101,518
GEN	HI	DE	The surplus was due to reduced expenses related to Empire Zone advertising and Brownsfield contracts. Corresponding revenue reimbursement was also reduced.	1,275,000	0	1,275,000
GEN	HI	FA	The deficit was due to reduced reimbursement related to lower Empire Zone advertising and Brownsfield contract expenses.	1,000,000	15,820	(984,180)
GEN	HI	SA	The deficit was due to reduced reimbursement related to lower Empire Zone advertising expenses.	230,000	0	(230,000)
	HI Total					162,339
GEN	HP	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	340,426	262,127	78,299
	HP Total					78,299
GEN	HR	BW	The surplus was due to additional funding support through the Office of Housing & Intergovernmental Affairs grant.	50,000	140,000	90,000
	HR Total					90,000

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Explanation of variances

Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Year End Actual	Fav / (Unfav) \$
GEN	IT	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	13,308,842	11,044,953	2,263,889
GEN	IT	BB	The surplus was due to lower purchases of office equipment.	72,170	0	72,170
GEN	IT	BF	The surplus was due to prior year disencumbrances.	0	299,375	299,375
GEN	IT	BH	The surplus was due to a one time grant being received.	27,000	102,693	75,693
GEN	IT	BI	The deficit was due to a hiring freeze of personnel related to capital projects and a delay in the start date of the new financial system project.	3,781,305	3,070,659	(710,646)
GEN	IT	DD	The surplus was due to a lower level of purchasing of technical, educational and training supplies.	727,243	327,620	399,623
GEN	IT	DE	The surplus was due to lower contractual services for software, systems and programming.	8,906,861	8,105,560	801,301
GEN	IT	DF	The deficit was due to a 2008 payment processed during 2009.	4,875,955	5,044,297	(168,342)
	IT Total					3,033,064
GEN	LE	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	6,403,608	5,363,857	1,039,751
GEN	LE	BF	The surplus was due to prior year disencumbrances.	0	353,046	353,046
GEN	LE	DD	The deficit was due to a higher level of spending in postage services.	1,817,450	1,944,028	(126,578)
GEN	LE	DE	The surplus was due to savings in miscellaneous contractual services.	1,182,619	847,898	334,721
	LE Total					1,600,940
GEN	LR	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	522,622	348,380	174,242
GEN	LR	DE	The surplus was due to a lower utilization of outside legal services.	599,160	341,770	257,390
	LR Total					431,632
GEN	MA	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of an early payroll lag and vacancies in budgeted personnel positions.	542,630	491,908	50,722
	MA Total					50,722
GEN	ME	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and a vacancy in budgeted personnel positions.	5,355,779	4,473,516	882,263
GEN	ME	SA	The deficit was due to overhead allocation charges included in budget which are not reimbursable.	2,668,907	1,825,914	(842,993)
	ME Total					39,270
GEN	MI	AA	The budgeted salary savings are reflected in individual departments.	(12,800,000)	177,000	(12,977,000)
GEN	MI	AB	The surplus was due to a decrease in medical insurance and Social Security.	24,307,978	22,240,797	2,067,181
GEN	MI	BF	The surplus was due to prior years' disencumbrances.	15,350,000	15,531,684	181,684
GEN	MI	BG	The surplus was due to an increase in Resident Tuition reimbursement.	5,472,742	5,734,881	262,139
GEN	MI	BW	An increase in the reimbursement was caused by the added costs of restructuring the back up letter of credit providers on the Variable Rate Demand Bonds, this was offset by an increase in the debt service expense paid by the County (see HH object code).	14,456,947	17,725,004	3,268,057
GEN	MI	FA	The deficit was due to a delay in receiving grant reimbursement.	153,770	37,756	(116,014)
GEN	MI	GA	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax fell short of budget, this expense was proportionately under budget.	62,393,799	56,091,788	6,302,011
GEN	MI	HC	The deficit relates to the County's share of a retroactive Medicaid rate adjustment assessed by NYS Department of Health relating to years 1996-1999.	13,000,000	15,255,748	(2,255,748)
GEN	MI	HH	An increase in the debt service expense was caused by the added costs of restructuring the back up letter of credit providers on the Variable Rate Demand Bonds, this was offset by an increase in the reimbursement made by Nassau Health Care Corporation to the County (see BW object code).	14,456,947	17,725,004	(3,268,057)
GEN	MI	JA	The surplus was due to an adjustment to Local Government Assistance.	0	(103,179)	103,179
GEN	MI	NA	The deficit was due to higher Nassau Interim Financing Authority expenditures.	700,000	1,000,000	(300,000)
GEN	MI	OO	The surplus was due to savings in contingency reserves.	32,533,614	22,648,615	9,884,999
GEN	MI	SA	The surplus was due to higher revenue received related to Indigent Defense Services.	2,610,973	2,748,857	137,884
	MI Total					3,290,315
GEN	PB	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	20,229,687	15,593,835	4,635,852
GEN	PB	BF	This surplus was due to the receipts for reimbursable grant expenses.	0	314,430	314,430
GEN	PB	BH	The surplus was due to higher administrative fees.	1,700,000	1,817,097	117,097
GEN	PB	DD	The surplus was due to delaying purchases into 2010.	193,833	130,996	62,837
GEN	PB	SA	The deficit was due to the State Aid reimbursement rate decreasing from 18% to 16%. In addition the County separation plan reduced salaries thereby reducing State Aid reimbursement.	3,743,000	3,260,543	(482,457)
	PB Total					4,647,759
GEN	PE	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and a vacancy in budgeted personnel positions.	1,102,041	975,391	126,650
GEN	PE	BI	The deficit was due to a delay in the start date of the new financial system project.	784,853	189,060	(595,793)
	PE Total					(469,143)
GEN	PK	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	14,935,893	13,601,959	1,333,934
GEN	PK	BF	The surplus was due to prior year disencumbrances.	853,640	1,058,367	204,727
GEN	PK	BH	The deficit was due to lower advertising revenue and a decrease in Parks attendance.	25,710,550	18,076,679	(7,633,871)
GEN	PK	DD	The surplus was due to lower spending on recreational and golf supplies.	940,512	708,896	231,616
GEN	PK	DE	The surplus was due to a lower level of spending in contractual services.	2,483,000	2,234,761	248,239
GEN	PK	TX	The deficit was due to lower Hotel /Motel tax.	875,000	611,069	(263,931)
	PK Total					(5,879,286)
GEN	PL	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	1,800,433	1,605,797	194,636
GEN	PL	BF	The surplus was due to prior years' disencumbrances.	0	79,736	79,736
GEN	PL	BH	The deficit was due to lower revenues for bus shelter advertising and lands/subdivision applications.	1,360,000	1,242,953	(117,047)
GEN	PL	FA	The surplus was due to increased prior year revenue receivables for the Federal Transportation Administration grant.	25,000	113,408	88,408
GEN	PL	MM	The surplus was due to lower Consumer Price Index than planned.	48,565,563	47,818,616	746,947
	PL Total					932,680
GEN	PR	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	1,691,513	1,465,132	226,381
GEN	PR	BF	The deficit was due to lower revenues from auctions.	350,000	172,209	(177,791)
	PR Total					48,590
GEN	PW	AA	The surplus was due to bonding budgeted termination pay in conjunction with a local early retirement incentive program, implementation of a payroll lag and vacancies in budgeted personnel positions.	49,416,034	40,964,650	8,451,384
GEN	PW	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 Workers' Compensation Board initiated their "Rocket Docket" program that accelerated the issuance of Workers' Compensation awards.	1,139,080	1,463,071	(323,991)
GEN	PW	BB	The surplus was due to savings in various equipment expenses including some charged to capital project.	686,975	404,342	282,633
GEN	PW	BC	The surplus was due to road openings and inspections revenues from prior years.	190,000	380,884	190,884
GEN	PW	BF	The surplus was due to disencumbrances from prior years.	72,000	741,291	669,291
GEN	PW	BI	The surplus was due to higher charges related to capital projects.	5,155,443	5,574,760	419,317
GEN	PW	BW	The deficit was due to lower reimbursable expenses primarily related to Nassau Community College.	4,615,276	3,283,402	(1,331,874)
GEN	PW	DD	The surplus was due to decreased gasoline prices.	7,896,489	6,702,462	1,194,027
GEN	PW	DE	The surplus was due to utilizing capital funds for traffic computer maintenance, reduced outsourced laboratory services, traffic signal maintenance and outdoor maintenance contracting.	8,660,894	5,574,219	3,086,675
GEN	PW	DF	The surplus was due to decreased fuel prices.	31,072,200	27,754,899	3,317,301
GEN	PW	FA	The deficit was due to reimbursement related to Traffic Computer Maintenance Contract transferred to be part of a capital project.	580,000	0	(580,000)
	PW Total					15,375,646

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Explanation of variances

Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Year End Actual	Fav / (Unfav) \$
GEN	RE	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and a vacancy in staffing.	850,775	762,927	87,848
GEN	RE	BF	The surplus was due to a disencumbrance for the prior year and reimbursement from Nassau Coliseum for utilities and rental expenses	9,098,030	9,219,977	121,947
GEN	RE	BH	The deficit was due to cell phone towers that were not installed.	882,864	140,030	(742,834)
GEN	RE	OO	The surplus was due to savings in rental expenses for the Board of Elections voting machine space and the District Court in Great Neck.	14,416,963	13,757,389	659,574
	RE Total					126,535
GEN	RM	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and a vacancy in staffing.	961,817	747,800	214,017
	RM Total					214,017
GEN	RS	BF	Recoveries were included in the departments instead of in Reserves, the actual amount was for departmental recoveries.	12,000,000	256,911	(11,743,089)
	RS Total					(11,743,089)
GEN	RV	BD	The deficit was from a decrease in forfeited bail and fines.	2,850,000	2,322,159	(527,841)
GEN	RV	BF	The deficit was due to a cash recovery which did not materialize.	2,413,884	0	(2,413,884)
GEN	RV	BH	The deficit was due to a decrease in contracted revenue.	870,000	620,000	(250,000)
GEN	RV	BS	The deficit was due to a decrease in OTB handle.	1,990,000	0	(1,990,000)
GEN	RV	BW	The deficit was due to a decrease in chargebacks to Sewer and Storm Water.	21,244,159	18,543,996	(2,700,163)
GEN	RV	SA	The deficit was due to State initiatives being included in the respective departments.	19,900,000	0	(19,900,000)
GEN	RV	TA	The deficit recognized actual sales tax growth.	974,155,439	887,529,614	(86,625,825)
GEN	RV	TL	The deficit was due to uncollectible property taxes.	156,498,471	153,747,355	(2,751,116)
GEN	RV	TO	The deficit was due to a decrease in wagering subject to the 5% surcharge.	6,300,000	5,324,392	(975,608)
	RV Total					(118,134,438)
GEN	SC	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	2,770,569	2,153,141	617,428
GEN	SC	BF	The surplus was due to prior year disencumbrances.	0	484,058	484,058
GEN	SC	BW	The deficit was due to less reimbursement for the indirect charges.	98,088	5,220	(92,868)
GEN	SC	DE	The surplus was primarily due to cost saving efforts in Community Services for the Elderly (CSE) contracts.	15,821,548	15,615,480	206,068
GEN	SC	FA	The deficit was related to less spending in contractual expenses due to County's gap-closing plan.	5,173,081	5,223,884	50,803
GEN	SC	SA	The deficit was due to a reduction in state transportation and lower expenses for the Supplemental Nutrition Assistance Program (SNAP).	7,138,978	6,418,267	(720,711)
	SC Total					544,778
GEN	SS	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	56,157,148	48,482,972	7,674,176
GEN	SS	BF	The surplus was due to prior year disencumbrances.	0	4,490,879	4,490,879
GEN	SS	BH	The surplus was due to higher than expected fees from clients.	11,555,000	12,321,427	766,427
GEN	SS	DD	The surplus was due to lower gasoline prices and lower image and scanning costs.	1,200,576	1,086,783	113,793
GEN	SS	DE	The surplus was primarily due to a reduction in some community based agency contracts.	14,932,632	13,195,179	1,737,453
GEN	SS	FA	The surplus was 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	142,512,039	45,303,318
GEN	SS	SA	The surplus was due to the increase in caseloads.	78,417,466	81,239,567	2,822,101
GEN	SS	SS	The deficit was due to higher than anticipated Temporary Assistance for Needy Families (TANF) and Safety Net caseloads, partially offset by additional American Recovery and Reinvestment Act (ARRA) Federal Aid for the Back-to-School program.	53,800,000	59,101,808	(5,301,808)
GEN	SS	TT	The deficit was due higher daycare market rates and preventive services.	49,700,000	50,960,629	(1,260,629)
GEN	SS	WW	The deficit was due to higher than anticipated Temporary Assistance for Needy Families (TANF) and Safety Net caseloads.	54,380,000	57,508,115	(3,128,115)
GEN	SS	XX	The surplus was due to New York State (NYS) cap formula based on 53 weeks.	231,588,243	227,852,906	3,735,337
	SS Total					56,952,933
GEN	TR	AA	The savings was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	2,742,953	2,446,437	296,516
GEN	TR	BA	The surplus was due to higher volume of delinquent taxes.	22,500,000	25,998,083	3,498,083
GEN	TR	BE	The deficit was due to a lower short term interest rate in 2009.	16,000,000	3,469,747	(12,530,253)
GEN	TR	BF	The surplus was due to publicly held funds that remain unclaimed.	0	107,084	107,084
GEN	TR	DE	The deficit was due to commission payments for recovered funds. There was a board transfer from County Attorney to County Treasurer to cover this shortfall.	50,969	142,343	(91,374)
GEN	TR	TX	The deficit was due to lower hotel/motel and entertainment taxes.	3,406,250	3,080,422	(325,828)
	TR Total					(9,045,772)
GEN	TV	AA	The surplus was due to bonding the early retirement incentive and a lag payroll.	2,933,119	2,517,612	415,507
GEN	TV	BD	The deficit was derived from the delay and non-implementation of new initiatives and low ticket volume.	22,776,435	19,117,629	(3,658,806)
GEN	TV	BF	The surplus was due to prior years' disencumbrances.	0	139,555	139,555
GEN	TV	BI	The deficit was due to a delay in start-up of the Capital Project for the Compu Court System.	176,883	0	(176,883)
GEN	TV	DE	The surplus was due to lower contractual expenses associated with the implementation of the Red Light Camera initiative, contract disencumbrances and associated expenses.	1,626,400	1,290,690	335,710
	TV Total					(2,944,917)
GEN	YB	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	519,295	361,633	157,662
GEN	YB	BF	The surplus was due to the Wal-Mart settlement and prior years disencumbrances.	0	1,765,320	1,765,320
GEN	YB	DE	The surplus was due to lower levels of spending and a reduction in some community based agency contracts.	7,988,196	7,789,655	198,541
GEN	YB	SA	The deficit was due to across-the-board State Aid reductions by New York State.	1,654,626	1,402,565	(252,061)
	YB Total					1,869,462
	GEN Total					(55,730,662)
SSW	SSW	AA	The surplus was due to bonding the early retirement incentive, a lag payroll and vacancies in staffing.	23,451,834	18,002,854	5,448,980
SSW	SSW	AB	The surplus was due to decreased medical insurance costs and decreased Social Security.	10,707,199	9,017,196	1,690,003
SSW	SSW	AR	A change in debt service led to lower utilization of fund balance.	58,495,437	127,905,660	68,410,223
SSW	SSW	BB	The surplus was due to savings in heavy duty equipment and miscellaneous equipment, partially offset by higher building-related equipment.	290,500	137,445	153,055
SSW	SSW	BC	The surplus was due to higher revenues for verification of permits/connections.	241,900	316,180	74,280
SSW	SSW	BE	The deficit was due to lower interest rates.	6,073,663	1,875,766	(4,197,897)
SSW	SSW	BF	The surplus was due to disencumbrances from prior years.	829,901	3,284,590	2,454,689
SSW	SSW	BG	The revenue was recorded as a negative expense in Fringe Benefits.	138,334	0	(138,334)
SSW	SSW	BH	The deficit was due to high water usage surcharge initiative that did not materialize.	5,726,212	1,566,370	(4,159,842)
SSW	SSW	BI	The surplus was due to higher than expected capital backcharges.	496,059	592,922	96,863
SSW	SSW	DD	The surplus was due to savings in equipment maintenance costs, lower fuel costs and miscellaneous expenses. The surplus was primarily due to lower contract expenses for sludge disposal and other smaller contract savings.	14,504,872	9,533,684	4,971,188
SSW	SSW	DE	The surplus was due to decreased fuel prices and reduced utility expenses.	21,211,289	18,536,449	2,674,840
SSW	SSW	DF	The surplus was due to greater borrowing than anticipated.	16,093,185	10,920,567	5,172,618
SSW	SSW	FF	The surplus was due to greater borrowing than anticipated.	9,585,150	8,178,398	1,406,752
SSW	SSW	GG	The deficit was due to greater than anticipated debt maturities.	25,230,500	25,300,500	(70,000)
SSW	SSW	HH	The surplus was due to lower than expected backcharges.	29,334,124	27,869,632	1,464,492
SSW	SSW	IF	There was more available funds at the Sewer and Storm Water Finance Authority that was transferred to the Sewer and Storm Water District for operations.	90,346,380	98,144,880	7,798,500
SSW	SSW	OD	The surplus was due to budgeted Operations and Maintenance Reserves that were not used.	26,939,719	0	26,939,719
	SSW Total					120,190,129
	Grand Total					121,924,920

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



Selected (AA) & Fringe Benefits (AB) Detail				
SUBJECT	AATAK-TERMINAL LEAVE			
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results Fav / (Unfav) \$
FCF				
	FC-FIRE COMMISSION	170,526	(0)	(0) 170,526
FCF Total		170,526	(0)	(0) 170,526
GEN				
	AC-COMMISSIONER OF INVESTIGATIONS	11,000	-	- 11,000
	AR-ASSESSMENT REVIEW COMMISSION	37,540	-	- 37,540
	AS-ASSESSMENT DEPARTMENT	53,828	(0)	(0) 53,828
	AT-COUNTY ATTORNEY	191,427	0	0 191,427
	BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS	135,382	(0)	(0) 135,382
	BU-OFFICE OF MANAGEMENT AND BUDGET	73,044	-	- 73,044
	CA-OFFICE OF CONSUMER AFFAIRS	35,778	-	- 35,778
	CC-SHERIFF/CORRECTIONAL CENTER	1,050,344	0	0 1,050,344
	CE-COUNTY EXECUTIVE	250,000	(0)	(0) 250,000
	CF-OFFICE OF CONSTITUENT AFFAIRS	51,001	0	0 51,001
	CL-COUNTY CLERK	123,214	(0)	(0) 123,214
	CO-COUNTY COMPTROLLER	192,570	(0)	(0) 192,570
	CS-CIVIL SERVICE	250,318	-	- 250,318
	DA-DISTRICT ATTORNEY	991,810	(0)	(0) 991,810
	EL-BOARD OF ELECTIONS	97,750	-	- 97,750
	EM-EMERGENCY MANAGEMENT	26,760	-	- 26,760
	HE-HEALTH DEPARTMENT	597,506	0	0 597,506
	HI-HOUSING & INTERGOVERNMENTAL AFFAIRS	17,000	-	- 17,000
	IT-INFORMATION TECHNOLOGY	127,597	-	- 127,597
	LE-COUNTY LEGISLATURE	87,700	-	- 87,700
	LR-OFFICE OF LABOR RELATIONS	15,805	-	- 15,805
	ME-MEDICAL EXAMINER	138,652	-	- 138,652
	MI-MISCELLANEOUS	2,100,000	-	- 2,100,000
	PA-PUBLIC ADMINISTRATOR	13,186	-	- 13,186
	PB-PROBATION	1,147,866	(0)	(0) 1,147,866
	PE-DEPARTMENT OF HUMAN RESOURCES	3,500	-	- 3,500
	PK-PARKS, RECREATION AND MUSEUMS	283,000	(0)	(0) 283,000
	PL-PLANNING	43,150	0	0 43,150
	PR-PURCHASING DEPARTMENT	8,550	(0)	(0) 8,550
	PW-PUBLIC WORKS DEPARTMENT	1,047,229	(0)	(0) 1,047,229
	RE-OFFICE OF REAL ESTATE SERVICES	25,874	-	- 25,874
	RM-RECORDS MANAGEMENT	5,000	-	- 5,000
	SC-SENIOR CITIZENS AFFAIRS	59,074	-	- 59,074
	SS-SOCIAL SERVICES	447,437	(0)	(0) 447,437
	TR-COUNTY TREASURER	47,245	-	- 47,245
	VS-VETERANS SERVICES AGENCY	10,348	-	- 10,348
	YB-NASSAU COUNTY YOUTH BOARD	13,770	-	- 13,770
GEN Total		9,811,255	(0)	(0) 9,811,255
PDD				
	PD-POLICE DEPARTMENT	11,000,000	-	- 11,000,000
PDD Total		11,000,000	-	- 11,000,000
PDH				
	PD-POLICE DEPARTMENT	13,500,000	(0)	(0) 13,500,000
PDH Total		13,500,000	(0)	(0) 13,500,000
Grand Total		34,481,781	(0)	(0) 34,481,781

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



Selected (AA) & Fringe Benefits (AB) Detail				
SUBJECT	AAZY8-OVERTIME			
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results Fav / (Unfav) \$
FCF				
	FC-FIRE COMMISSION	1,210,000	1,703,641	1,703,641 (493,641)
FCF Total		1,210,000	1,703,641	1,703,641 (493,641)
GEN				
	AR-ASSESSMENT REVIEW COMMISSION	210,000	23,387	23,387 186,613
	AS-ASSESSMENT DEPARTMENT	69,625	77,523	77,523 (7,898)
	BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS	7,000	5,029	5,029 1,971
	CA-OFFICE OF CONSUMER AFFAIRS	130,000	87,885	87,885 42,115
	CC-SHERIFF/CORRECTIONAL CENTER	16,560,000	19,376,960	19,376,960 (2,816,960)
	CF-OFFICE OF CONSTITUENT AFFAIRS	45,000	3,079	3,079 41,921
	CL-COUNTY CLERK	125,000	8,257	8,257 116,743
	CO-COUNTY COMPTROLLER	15,000	1,439	1,439 13,561
	CS-CIVIL SERVICE	24,087	4,438	4,438 19,649
	DA-DISTRICT ATTORNEY	300,000	676,997	676,997 (376,997)
	EL-BOARD OF ELECTIONS	40,000	14,318	14,318 25,682
	HE-HEALTH DEPARTMENT	217,000	198,017	198,017 18,983
	HR-COMMISSION ON HUMAN RIGHTS	-	1,159	1,159 (1,159)
	IT-INFORMATION TECHNOLOGY	108,712	47,773	47,773 60,939
	ME-MEDICAL EXAMINER	39,000	10,773	10,773 28,227
	PA-PUBLIC ADMINISTRATOR	9,013	1,949	1,949 7,064
	PB-PROBATION	225,000	184,179	184,179 40,821
	PK-PARKS, RECREATION AND MUSEUMS	246,750	150,027	150,027 96,723
	PL-PLANNING	15,015	10,686	10,686 4,329
	PR-PURCHASING DEPARTMENT	2,000	-	- 2,000
	PW-PUBLIC WORKS DEPARTMENT	1,266,084	1,493,719	1,493,719 (227,635)
	RE-OFFICE OF REAL ESTATE SERVICES	34,272	20,524	20,524 13,748
	RM-RECORDS MANAGEMENT	5,000	802	802 4,198
	SC-SENIOR CITIZENS AFFAIRS	1,000	512	512 488
	SS-SOCIAL SERVICES	1,557,425	1,383,888	1,383,888 173,537
	TR-COUNTY TREASURER	20,000	4,744	4,744 15,256
	TV-TRAFFIC & PARKING VIOLATIONS AGENCY	180,000	131,473	131,473 48,527
	YB-NASSAU COUNTY YOUTH BOARD	3,260	1,376	1,376 1,884
GEN Total		21,455,243	23,920,912	23,920,912 (2,465,669)
PDD				
	PD-POLICE DEPARTMENT	15,232,384	17,857,520	17,857,520 (2,625,136)
PDD Total		15,232,384	17,857,520	17,857,520 (2,625,136)
PDH				
	PD-POLICE DEPARTMENT	16,730,532	18,438,234	18,438,234 (1,707,702)
PDH Total		16,730,532	18,438,234	18,438,234 (1,707,702)
Grand Total		54,628,159	61,920,307	61,920,307 (7,292,148)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



Selected (AA) & Fringe Benefits (AB) Detail					
SUBJECT	AB08F-NYS POLICE RETIREMENT				
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
PDD					
	FB-FRINGE BENEFIT	31,536,221	31,599,536	31,599,536	(63,315)
	PDD Total	31,536,221	31,599,536	31,599,536	(63,315)
PDH					
	FB-FRINGE BENEFIT	23,811,001	23,644,163	23,644,163	166,838
	PD-POLICE DEPARTMENT	-	(2,544)	(2,544)	2,544
	PDH Total	23,811,001	23,641,619	23,641,619	169,382
	Grand Total	55,347,222	55,241,155	55,241,155	106,067

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



Selected (AA) & Fringe Benefits (AB) Detail					
SUBJECT AND NAME		AB11F-STATE RET SYSTEMS			
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	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	34,387,092	34,387,092	(136,116)
GEN Total		34,250,976	34,387,092	34,387,092	(136,116)
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	40,860,838	40,860,838	(158,661)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



Selected (AA) & Fringe Benefits (AB) Detail					
SUBJECT AND NAME					
	AB14F-HEALTH INSURANCE				
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
FCF					
	FB-FRINGE BENEFIT	1,525,632	1,377,257	1,377,257	148,375
FCF Total		1,525,632	1,377,257	1,377,257	148,375
GEN					
	CT-COURTS	173,056	146,354	146,354	26,702
	FB-FRINGE BENEFIT	71,914,672	62,417,110	62,417,110	9,497,562
	MI-MISCELLANEOUS	-	359	359	(359)
GEN Total		72,087,728	62,563,823	62,563,823	9,523,905
PDD					
	FB-FRINGE BENEFIT	31,084,028	28,342,669	28,342,669	2,741,359
PDD Total		31,084,028	28,342,669	28,342,669	2,741,359
PDH					
	FB-FRINGE BENEFIT	22,240,211	19,893,411	19,893,411	2,346,800
PDH Total		22,240,211	19,893,411	19,893,411	2,346,800
Grand Total		126,937,599	112,177,159	112,177,159	14,760,440

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



Selected (AA) & Fringe Benefits (AB) Detail					
SUBJECT: AB75F-HEALTH INSURANCE FOR RETIREES					
FUND	DEPT AND NAME	2009 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) \$
FCF					
	FB-FRINGE BENEFIT	426,227	466,251	466,251	(40,024)
FCF Total		426,227	466,251	466,251	(40,024)
GEN					
	CT-COURTS	1,579,383	1,414,066	1,414,066	165,317
	FB-FRINGE BENEFIT	39,123,366	37,305,854	37,305,854	1,817,512
	MI-MISCELLANEOUS	18,608,685	17,823,228	17,823,228	785,457
GEN Total		59,311,434	56,543,148	56,543,148	2,768,286
PDD					
	FB-FRINGE BENEFIT	21,276,956	20,208,650	20,208,650	1,068,306
PDD Total		21,276,956	20,208,650	20,208,650	1,068,306
PDH					
	FB-FRINGE BENEFIT	28,870,712	27,277,813	27,277,813	1,592,899
PDH Total		28,870,712	27,277,813	27,277,813	1,592,899
Grand Total		109,885,329	104,495,861	104,495,861	5,389,468

**SMART GOVERNMENT
INITIATIVES**

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



MANAGEMENT, BUDGET & FINANCE

2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of December 31, 2009

(Values reflect total savings in each year)

Initiative: Automated Time and Leave System
Source: May 2003 MYP Update
Owner: Edward Eisenstein
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	\$1,464,025	\$2,400,000	\$2,400,000	\$2,400,000

Description:

The INTIME time management system is a real-time web-based system to accommodate and eliminate geographic limitation to its use. The goal of project is to put into effect automated and accurate labor management. The system captures employee data and delivers it to the INFOR system for payroll calculations with exceptions and additional labor details for payroll processing. The system automates the collection, accrual, and approval processes with the goal to reduce time and leave management and improve labor cost. The solution features a broad set of workforce management web-based tools to empower employees with self-service capabilities and enable management to make fact-based decisions in real time. The system will become part of a larger planned implementation of a new Nassau County Human Resource Management system planned for 2012.

Implementation:

The County's time management system has completed its initial rollout with the exception of the Police and Corrections Departments. This has been an arduous task due to various interpretations of union rules and how these rules have been translated from a manual timesheet entry system to a countywide standard technology based system. The Information Technology Department is currently working with several departments and labor relations to create a countywide acceptable rules based system with Union time and labor processes.

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

A number of parameters and assumptions were made to total costs and revenues from this development project. One important consideration is the timing of additional cost or expected return on investment. The projects effect on Nassau County government finances may take years to realize, while costs are incurred early in the project. To account for the timing of revenues and costs, a net present value calculation has been made to adjust for the magnitude of expected labor savings in comparison to savings in real time. Also, the fiscal impact analysis does not consider the financial impacts that will occur in the future: any costs and benefits occurring in the past or as a result of decisions that have already been made are included. This projects net financial impact may also have non-financial benefits that have not been evaluated or considered.

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	\$300,025	\$1,464,025

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



MANAGEMENT, BUDGET & FINANCE

2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of December 31, 2009

(Values reflect total savings in each years)

Initiative: Risk Management
Source: 2008-2011 Multi Year Plan
Owner: Roseann D'Alleva
Department: Office of Management & Budget

Projection	FY09	FY10	FY11	FY12
Original	\$522,800	\$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 has been delayed until May 31st. 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	\$25,476	\$224,528	\$754,496	\$1,201,266
Act Loss Cost Avoid	\$4,749,445	\$4,328,664	\$1,423,416	\$7,938,181	\$18,439,706
Actual Savings	\$4,946,211	\$4,354,140	\$1,647,944	\$8,692,677	\$19,640,972

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	199	993

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



MANAGEMENT, BUDGET & FINANCE

2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of December 31, 2009

(Values reflect total savings in each year)

Initiative: Grant Funds Reimbursement
Source: 2006-09 MYP
Owner: Steve Feiner
Department: Office of Management & Budget

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 the Comptroller continues working to develop consistent policies and procedures for all grant related processes, including training on improved tracking and financial reporting. A Grants Policies & Procedures Manual that was published in 2007 is updated as circumstances require. 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 2010	Sep-10	Dec-10	Dec-10
Develop a Grants Policy & Procedures Manual	Oct-07	Apr-07	Apr-07
Recognize 2008 revenue	Jan-09	Jan-09	Jan-09

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	\$852,686	\$1,229,269

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ECONOMIC ACTIVITY REPORT



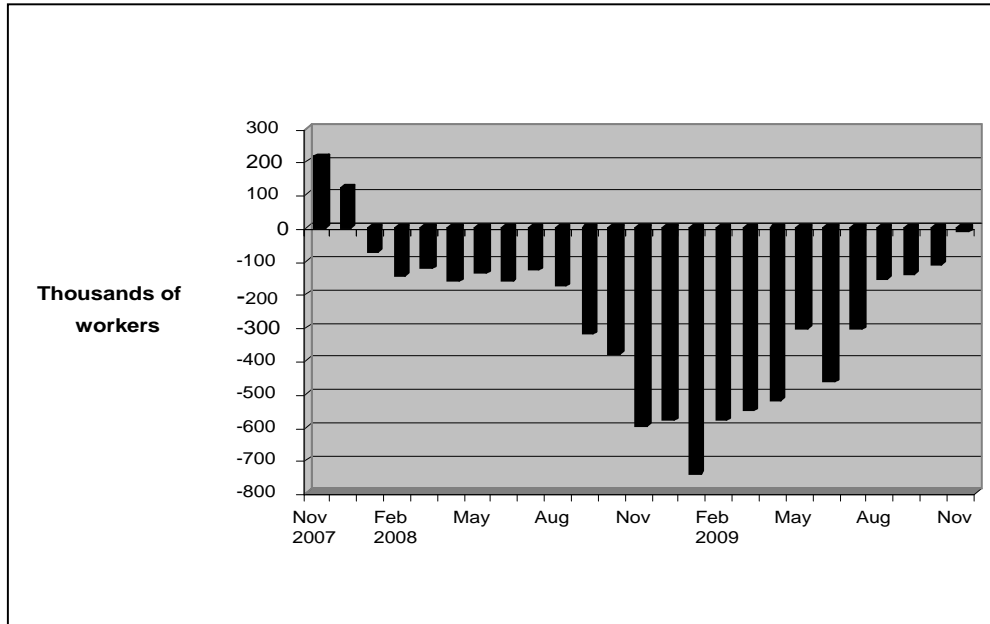
NATIONAL ECONOMY

The national economy showed a hopeful sign of improvement as real Gross Domestic Product (GDP) increased in the fourth quarter of 2009, as reflected by a labor market beginning to stabilize and a moderate increase in automobiles and retail goods sales. Though the unemployment rate had stabilized, housing still was an issue of concern for 2009. The rise in real GDP was attributed to positive contributions from private inventory investment, personal consumption expenditures, exports, and non-residential fixed investment.

- The first estimate for the real GDP during the fourth quarter showed that it rose at a 5.6 percent annualized rate, compared with a 2.2 percent rise in the third quarter of 2009. The increase was the result of an accelerated private inventory investment, non-residential fixed investment, personal consumption expenditures and exports.
- Real federal government consumption expenditures and gross investment were unchanged in the fourth quarter of 2009, compared with an increase of 8 percent in the third quarter.
- Real domestic purchases increased by 5.2 percent in the fourth quarter, compared with an increase of 3 percent in the third quarter. Spending by consumers posted a modest gain offsetting about half of the fourth quarter decrease as durable goods rose strongly.
- Real exports of goods and services increased 22.8 percent in the fourth quarter, compared with an increase of 17.8 percent in the third quarter. Real imports of goods and services increased 15.8 percent, compared with an increase of 21.3 percent in the third quarter.
- Non-farm payroll unemployment for the U.S. improved slightly in the fourth quarter, being essentially unchanged in November 2009 at 11,000 jobs. In the prior three months, payroll job losses averaged 135,000 jobs a month. These job losses were significantly lower than those experienced during the first, second and third quarters of the year, with the most job losses seen in January 2009 of 741,000 jobs lost, and the least being seen in May 2009 at 303,000 jobs lost. All sectors except for health care and education and the government area saw job losses. The unemployment rate for the U.S. stabilized in the fourth quarter to 10 percent during December and November versus 10.2 percent during October.



Nonfarm payroll employment over-the-month change, seasonally adjusted, November 2007-November 2009



- By the close of the fourth quarter, the CPI on a seasonally adjusted basis rose 0.1 percent; it was unchanged during April following a 0.1 percent decrease during March. Both the food and energy index rose by 0.2 percent ending the fourth quarter, unlike in the third quarter.
- With the belief that the economy was continuing to contract although at a more modest pace, the Federal Reserve maintained the target for the federal funds rate at the 0 to ¼ percent range at its September meeting and with the sluggish economy it generally anticipates holding that rate for an extended period of time. Also to provide its support for the mortgage lending and housing markets, it continued buying agency-backed mortgage securities and debt of federal agencies. It expected to buy a maximum of \$300 billion of Treasury Department securities.
- While interest rates for short-term issues have generally remained very low, the longer-term Treasury bonds have edged to higher than 3 percent reflecting the concern for inflation in the long-term and the rise in federal government debt being sold to the public.

Regional Economy

- Non-farm payroll employment for the Nassau-Suffolk region fell by 2.2 percent between November 2008 and November 2009. In the New York area, trade, transportation and utilities

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was down 58,200, or 3.6 percent versus a year ago. The professional and service sector came in second with a job loss of 48,000 mostly concentrated in New York City.

- Mining, logging and construction showed the largest year to year percentage decline in payroll employment, at negative 8.8 percent, while manufacturing came in second at negative 7.8 percent. About one third of the jobs in this sector were lost in the Nassau-Suffolk region on Long Island. All major job sectors showed a decrease in payroll employment from 2008 to 2009 except for education, health care, leisure and hospitality industries, all of which experienced modest gains in jobs.
- The unemployment rate for Nassau and Suffolk County increased slightly to 7.2 percent in December from 6.8 percent in November and remained unchanged compared to October, at 7.2 percent. The first three quarters of the year experienced lowest unemployment rates than the latter portion. Unemployment stood at 6.7 percent in April versus to 7.2 percent during March, a slight decrease versus the 7.5 percent rate during February. Since unemployment often decreases during March the falloff may have been due to seasonal hiring. While the labor force for the County generally remained stable, those employed dipped by 19,300 during March; a decrease that was generally offset by a rise of 18,400 for unemployed residents.
- New York City saw a rise in the unemployment rate at 10.4 percent in December versus 10.2 percent in November and 10.4 percent in October. The region experienced a decrease of 84,600 jobs during March versus a year ago a steeper decline versus the 78,600 and 51,100 during the two previous months. The financial sector, which experienced a decrease of 24,000 jobs during March accounted for much of the decline.
- The decline from the sale of existing homes in Nassau County continued into the fourth quarter, as there was a 19.9 percent increase in homes sold in Nassau County, compared to December 2008. The median price for existing homes sold dropped to their lowest levels in 2009. Home prices dropped during December to \$400,000 from \$412,500 in November versus \$409,000 in October. The end of the third quarter witnessed a higher average of \$432,750 versus the end of the second and first quarters, at \$425,000 and 408,000 respectively. This sign of price stabilization may possibly be a sign that home prices in the County may be reaching their low point.

Monthly Prices of Residential Homes from January 2009 to December 2009 (in hundreds of thousands of dollars)

Jan.	Feb	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
\$403	405	\$410	\$390	\$407	\$425	\$425	\$432.75	\$415	\$409.5	\$421.5	\$400

Source: New York Newsday, Newsday.com.

- The CPI for the New York Metropolitan region rose to 2.3 percent in December 2009, versus an increase of 1.6 percent in December 2008. Prices for energy rose slightly for the second straight quarter while food prices also rose following decreases during the first quarter. Housing costs fell modestly but transportation prices posted a strong gain as the price for gasoline rose markedly in

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the fourth quarter. The price index less food and energy rose 0.3 percent for the second month in row in December 2009. Versus a year ago, the CPI for all items rose 2.7 percent in December 2009 versus that of a year ago. This continues the trend that was also seen in the third quarter when the index rose 0.8 percent for the second straight month, half the gain during February. However, the index less the food and energy components rose by 2.7 percent during April versus a year ago, a sharper pace versus the gain of 2.2 percent during March but generally in line with the 2.8 percent gain during February.

**KEY PERFORMANCE
INDICATORS**

FISCAL 2009 FOURTH 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 12/31/2009	Budget Variance	Change from 1/1/2009	Change from 1/1/2002
Public Safety	Consumer Affairs	30	44	38	36	(8)	(2)	6
	Correctional Center/Sheriff	1,278	1,317	1,260	1,245	(72)	(15)	(33)
	Emergency Management	0	6	6	5	(1)	(1)	5
	Fire Commission	121	112	111	103	(9)	(8)	(18)
	Medical Examiner	51	50	51	49	(1)	(2)	(2)
	Police District	1,807	1,864	1,845	1,754	(110)	(91)	(53)
	Police Headquarters	1,728	1,612	1,616	1,554	(58)	(62)	(174)
	Probation	286	239	224	207	(32)	(17)	(79)
	Traffic and Parking Violations Agency	33	38	38	43	5	5	10
		Sub-Total	5,334	5,282	5,189	4,996	(286)	(193)
Health & Human Services	Behavioral Services	62	86	81	72	(14)	(9)	10
	Health	289	239	231	209	(30)	(22)	(80)
	Physically Challenged	6	7	7	3	(4)	(4)	(3)
	Senior Citizens Affairs	39	39	35	30	(9)	(5)	(9)
	Social Services	975	870	845	816	(54)	(29)	(159)
	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	1,143	(113)	(70)
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)
Shared Services	Civil Service	67	61	60	55	(6)	(5)	(12)
	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	152	(3)	(9)	21
	Human Resources	0	17	17	13	(4)	(4)	13
	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	8	(1)	(1)	(3)
		Sub-Total	283	313	316	287	(26)	(29)
Management Budget and Finance	Assessment	121	252	241	224	(28)	(17)	103
	Assessment Review Commission	9	41	40	40	(1)	0	31
	Information Technology	119	158	135	133	(25)	(2)	14
	Office of Management and Budget	12	40	37	31	(9)	(6)	19
	Purchasing	28	24	23	20	(4)	(3)	(8)
	Treasurer	58	42	42	40	(2)	(2)	(18)
		Sub-Total	347	557	518	488	(69)	(30)
Economic Development	Housing & Intergovernmental Affairs	3	6	6	7	1	1	4
	Planning	13	21	20	21	0	1	8
		Sub-Total	16	27	26	28	1	12
Other Executive Departments	Coord. Agency for Spanish Americans	5	8	8	8	0	0	3
	County Executive	8	35	33	28	(7)	(5)	20
	Minority Affairs	4	8	8	6	(2)	(2)	2
	Public Administrator	7	7	7	7	0	0	0
		Sub-Total	24	58	56	49	(9)	(7)
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	80	(19)	(10)	0
	District Attorney	363	375	380	376	1	(4)	13
	Elections	107	115	112	119	4	7	12
	Legislature	89	97	88	86	(11)	(2)	(3)
		Sub-Total	750	805	784	769	(36)	(15)
	Sub-Total Full-Time Employees	9,159	9,177	8,895	8,519	(658)	(376)	(640)
HHS	Contract Employees	316	83	60	83	0	23	(233)
	Major Operating Funds Sub-Total	9,475	9,260	8,955	8,602	(658)	(353)	(873)
SSW	Sewer Districts	356	334	280	258	(76)	(22)	(98)
	Grand Total F/T Employees	9,831	9,594	9,235	8,860	(734)	(375)	(971)

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Union

Vertical	Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union On-Board 12/31/2009	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non Union On-Board 12/31/2009	Grand Total On-Board 12/31/2009
Public Safety	Consumer Affairs	31						31				5	5	36
	Correctional Center	164				1,079		1,243				2	2	1,245
	Emergency Management	1						1				4	4	5
	Fire Commission	103						103				-	-	103
	Medical Examiner	47						47			2	2	49	
	Police District	90	4		1,457		202	1,753				1	1	1,754
	Police Headquarters	643	390		319		194	1,546				8	8	1,554
	Probation	207						207				-	-	207
	Traffic and Parking Violations Agency	39						39				4	4	43
	Sub-Total	1,325	394	-	1,776	1,079	396	4,970	-	-	26	-	26	4,996
Health & Human Services	Behavioral Services	70						70				2	2	72
	Health	204						204				5	5	209
	Physically Challenged							-			3		3	
	Senior Citizens Affairs	29						29				1	1	30
	Social Services	804						804			12	12	816	
	Veterans Services	5						5			3	3	8	
	Youth Board	4						4				1	1	5
Sub-Total	1,116	-	-	-	-	-	1,116	-	-	27	-	27	1,143	
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	49						49				6	6	55
	CF - Constituent Affairs							-			13	13	13	
	CF - Printing, Mail & Graphics	34						34				-	-	34
	County Attorney	46						46			106	106	152	
	Human Resources							-			13	13	13	
	Human Rights Commission	6						6			2	2	8	
	Investigations							-				1	1	
	Labor Relations							-			3	3	3	
	Real Estate Services	4						4				4	4	8
	Sub-Total	139	-	-	-	-	-	139	-	-	148	-	148	287
Management - Budget and Finance	Assessment	217						217				7	7	224
	Assessment Review Commission	38						38				2	2	40
	Information Technology	125						125				8	8	133
	Office of Management and Budget							-			31	31	31	
	Purchasing	17						17				3	3	20
	Treasurer	36						36				4	4	40
Sub-Total	433	-	-	-	-	-	433	-	-	55	-	55	488	
Economic Development	Housing & Intergovernmental Affairs							-				7	7	7
	Planning	17						17				4	4	21
	Sub-Total	17	-	-	-	-	-	17	-	-	11	-	11	28
Other Executive Departments	Coord. Agency for Spanish Americans							-				8	8	8
	County Executive							-		1	27	28	28	
	Minority Affairs							-			6	6	6	
	Public Administrator	5						5			2	2	7	
	Sub-Total	5	-	-	-	-	-	5	-	1	43	-	44	49
Independently Elected Officials	County Clerk	87						87		1	8		9	96
	Records Management	12						12					-	12
	County Comptroller	70						70		1	9		10	80
	District Attorney	137		39				176		1	199		200	376
	Elections	99						99				20	20	119
	Legislature							-		19	67		86	86
	Sub-Total	405	-	39	-	-	-	444	-	22	303	-	325	769
Sub-Total Full-Time Employees		4,185	394	39	1,776	1,079	396	7,869	0	23	627	0	650	8,519
HHS	Contract Employees											83	83	83
Major Operating Funds Sub-Total		4,185	394	39	1,776	1,079	396	7,869	0	23	627	83	733	8,602
SSW	Sewer Districts	258						258						258
Grand Total F/T Employees		4,443	394	39	1,776	1,079	396	8,127	-	23	627	83	733	8,860

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KPI REPORT 3: Grant Fund Full-Time Staffing

Vertical	Department	CSEA	DAI	PBA	SHOA	SOA	Total Union On-Board 12/31/2009	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Non Union On-Board 12/31/2009	Grand Total On-Board 12/31/2009
Public Safety	Criminal Justice						-			2		2	2
	Probation	9					9					-	9
	Sub-Total	9	-	-	-	-	9	-	-	2		2	11
Health & Community Services	Behavioral Services	39					39					-	39
	Health	94					94					-	94
	Senior Citizens	2					2					-	2
	Social Services	75					75					-	75
	Youth Board						-					-	-
Sub-Total		210	-	-	-	-	210	-	-	-	-	210	
Parks, Public Works & Partnerships	Recreation, Parks and Museums	4					4					-	4
	Sub-Total	4	-	-	-	-	4	-	-	-		-	4
Economic Development	Housing & Intergovernmental Affairs	-					-			87		87	87
	Planning	6					6					-	6
	Sub-Total	6	-	-	-	-	6	-	-	87	-	87	93
HHS	Contract Employees										23	23	23
	Major Operating Funds Sub-Total	229	-	-	-	-	229	-	-	89	23	112	341
SSW	Sewer Districts												
	Grand Total FT Employees	229	-	-	-	-	229	-	-	89	23	112	341

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KPI REPORT 4: Overtime Spending (Dollars)

	Historical Actuals		Month-to-Date	Year-to-Date				2009 Budget
	Month December '08	2008 Total	December '09 Actual	Actual 2008	Actual 2009	Variance	% Increase/ (Decrease)	
Comm. Of Accounts	-	-	-	-	-	-	0.00%	-
Assessment Review	28,127	230,323	-	218,235	23,387	(206,936)	-89.85%	210,000
Assessment	14,759	43,777	23,036	32,057	77,523	33,746	77.09%	69,625
County Attorney	569	569	-	569	-	(569)	-100.00%	-
Behavioral Health	333	7,166	365	5,666	5,029	(2,137)	-29.82%	7,000
OMB	-	-	-	-	-	-	0.00%	-
Consumer Affairs	11,721	161,605	4,141	150,387	87,885	(73,720)	-45.62%	130,000
Correctional Ctr/Sheriff	1,441,817	23,713,911	1,412,182	22,243,305	19,376,960	(4,336,951)	-18.29%	16,560,000
Office of the County Executive	-	-	-	-	-	-	0.00%	-
Constituent Affairs	410	18,294	333	18,294	3,079	(15,215)	-83.17%	45,000
County Clerk	4,696	42,351	-	40,765	8,257	(34,094)	-80.50%	125,000
County Comptroller	1,736	8,173	-	17,399	1,440	(6,733)	-82.38%	15,000
Civil Service	1,587	26,335	1,580	21,640	4,438	(21,897)	-83.15%	24,087
District Attorney	58,738	542,433	75,010	506,432	676,997	134,564	24.81%	300,000
Elections	10,875	89,835	1,781	89,835	14,318	(75,517)	-84.06%	40,000
Emergency Management	1,979	1,979	-	1,979	-	(1,979)	-100.00%	-
Health	30,179	279,701	(4,905)	273,283	198,016	(81,685)	-29.20%	217,000
Housing & Intergovernmental	-	-	-	-	-	-	0.00%	-
Physically Challenged	-	-	-	-	-	-	0.00%	-
Human Rights	-	-	-	-	1,159	1,159	100.00%	-
Information Technology	6,643	69,360	18,886	57,739	47,773	(21,587)	-31.12%	108,712
Legislature	-	-	-	-	-	-	0.00%	-
Labor Relations	-	-	-	-	-	-	0.00%	-
Minority Affairs	-	-	-	-	-	-	0.00%	-
Medical Examiner	(2,349)	21,916	(2,184)	21,916	10,772	(11,144)	-50.85%	39,000
Mental Health	-	-	-	-	-	-	0.00%	-
Public Administrator	250	5,987	1,449	5,987	1,949	(4,038)	-67.45%	9,013
Probation	(17,270)	774,882	75,293	803,458	184,180	(590,702)	-76.23%	225,000
Human Resources	-	-	-	-	-	-	0.00%	-
Recreation & Parks	21,572	583,718	6,858	570,181	150,028	(433,690)	-74.30%	246,750
Planning	1,394	10,314	880	9,028	10,686	372	3.61%	15,015
Purchasing	-	781	-	781	-	(781)	-100.00%	2,000
Public Works	64,330	966,137	390,052	825,573	1,493,719	527,582	54.61%	1,266,084
Real Estate	213	19,028	577	19,028	20,523	1,495	7.86%	34,272
Records Management	2,988	4,727	-	3,810	801	(3,926)	-83.05%	5,000
CASA	-	-	-	-	-	-	0.00%	-
Senior Citizens	-	86	350	86	512	426	495.35%	1,000
Social Services	224,395	2,450,771	177,185	2,330,432	1,383,888	(1,066,883)	-43.53%	1,557,425
Treasurer	-	6,471	439	6,471	4,744	(1,727)	-26.69%	20,000
Traffic Safety	-	-	-	-	-	-	0.00%	-
TPVA	20,121	190,176	17,394	176,174	131,473	(58,703)	-30.87%	180,000
Veterans Services	-	-	-	-	-	-	0.00%	-
Youth Board	235	3,183	-	3,183	1,376	(1,807)	-56.77%	3,260
Total General Fund	1,930,048	30,273,989	2,200,702	28,453,693	23,920,912	(6,353,077)	-20.99%	21,455,243
Parks Recreation	-	-	-	-	-	-	0.00%	-
Police District	1,077,196	20,845,970	890,539	20,159,918	17,857,520	(2,988,450)	-14.34%	15,232,384
Police HQ	1,052,017	19,490,343	875,178	19,857,600	18,438,234	(1,052,109)	-5.40%	16,730,532
Fire Commission	204,351	1,716,641	154,136	1,588,917	1,703,641	(13,000)	-0.76%	1,210,000
Subtotal - 5 Major Funds	4,263,612	72,326,943	4,120,555	70,060,128	61,920,307	(10,406,636)	-14.39%	54,628,159
Sewer Districts	152,581	1,571,680	169,315	1,510,137	1,588,439	16,759	1.07%	1,750,000
Grand Total	4,416,193	73,898,623	4,289,870	71,570,265	63,508,746	(10,389,877)	-14.52%	56,378,159

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KPI REPORT 5: Overtime Hours

Vertical	Department	2008 Overtime		2009 Overtime		YTD	
		December	YTD	December	YTD	# Change	% Change
Public Safety	Consumer Affairs	358	3,492	110	1,834	(1,658)	(47%)
	Correctional Center	33,372	387,103	26,811	308,728	(78,375)	(20%)
	Emergency Management	0	76	0	0	(76)	(100%)
	Fire Commission	2,766	33,254	3,159	29,905	(3,349)	(10%)
	Medical Examiner	6	844	34	344	(500)	(59%)
	Public Administrator	0	240	11	42	(198)	(83%)
	Police District	24,166	327,807	29,768	274,917	(52,890)	(16%)
	Police Headquarters	21,122	302,250	22,793	272,219	(30,031)	(10%)
	Probation	582	18,869	1,443	3,896	(14,973)	(79%)
	Sheriff	522	12,090	1,216	11,481	(609)	(5%)
	Traffic and Parking Violations Agency	679	6,737	470	2,991	(3,746)	(56%)
	Traffic Safety	0	0	0	0	0	0%
Sub-Total		83,573	1,092,762	85,814	906,357	(186,405)	(17%)
Health & Human Services	Behavioral Health	12	533	2	86	(447)	(84%)
	Health	179	6,671	589	2,748	(3,923)	(59%)
	Mental Health	0	0	0	0	0	0%
	Physically Challenged	0	0	0	0	0	0%
	Senior Citizens	0	3	0	13	10	320%
	Social Services	5,104	78,371	2,475	21,751	(56,620)	(72%)
	Veterans Services	0	0	0	0	0	0%
	Youth Board	0	132	0	31	(101)	(77%)
Sub-Total		5,295	85,710	3,066	24,629	(61,081)	(71%)
Parks, Public Works & Partnerships	Recreation, Parks and Museums	612	13,642	416	2,605	(11,037)	(81%)
	Public Works	2,884	21,030	7,741	32,840	11,810	56%
	Sub-Total		3,496	34,672	8,157	35,445	773
Shared Services	Civil Service	42	375	14	89	(286)	(76%)
	Constituent Affairs	6	395	6	63	(332)	(84%)
	County Attorney	141	1,213	0	0	0	(100%)
	Labor Relations	0	0	0	0	0	0%
	Human Rights Commission	20	361	0	23	(338)	(94%)
	Human Resources	0	0	0	0	0	0%
	Real Estate	0	373	9	398	25	7%
	Sub-Total		209	2,717	28	573	(931)
Management Budget & Finance	Assessment Review	377	5,110	673	374	(4,736)	(93%)
	Assessment	377	2,698	0	1,797	(901)	(33%)
	Information Technology	0	2,480	141	846	(1,634)	(66%)
	Office of Management and Budget	0	0	0	0	0	0%
	Purchasing	0	96	0	0	(96)	(100%)
	Treasurer	0	385	21	118	(267)	(69%)
	Sub-Total		754	10,769	835	3,136	(7,633)
Economic Development	Housing & Intergovernmental Affairs	0	0	0	0	0	0%
	Planning	76	771	12	137	(634)	(82%)
	Sub-Total		76	771	12	137	(634)
Elected Officials	County Clerk	0	1,676	0	31	(1,645)	(98%)
	County Comptroller	0	882	0	39	(843)	(96%)
	Records Management	57	127	0	15	(112)	(88%)
	County Executive	0	0	0	0	0	0%
	District Attorney	0	22,292	1,169	12,535	(9,757)	(44%)
	Board of Elections	283	28,048	0	14	(28,034)	(100%)
	Legislature	5	5	16	37	32	644%
Sub-Total		345	53,030	1,185	12,672	(40,359)	(76%)
Other	Coord. Agency for Spanish Americans	0	0	0	0	0	0%
	Minority Affairs	0	0	0	0	0	0%
	Sub-Total		0	0	0	0	0%
SSW	Sewer & Water Supply	3,298	38,049	4,238	33,767	(4,282)	(11%)
	Sub-Total		3,298	38,049	4,238	33,767	(4,282)
Grand Total		97,046	1,318,480	103,335	1,016,714	(300,553)	-22.80%

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

FISCAL 2009 FOURTH QUARTER FINANCIAL REPORT



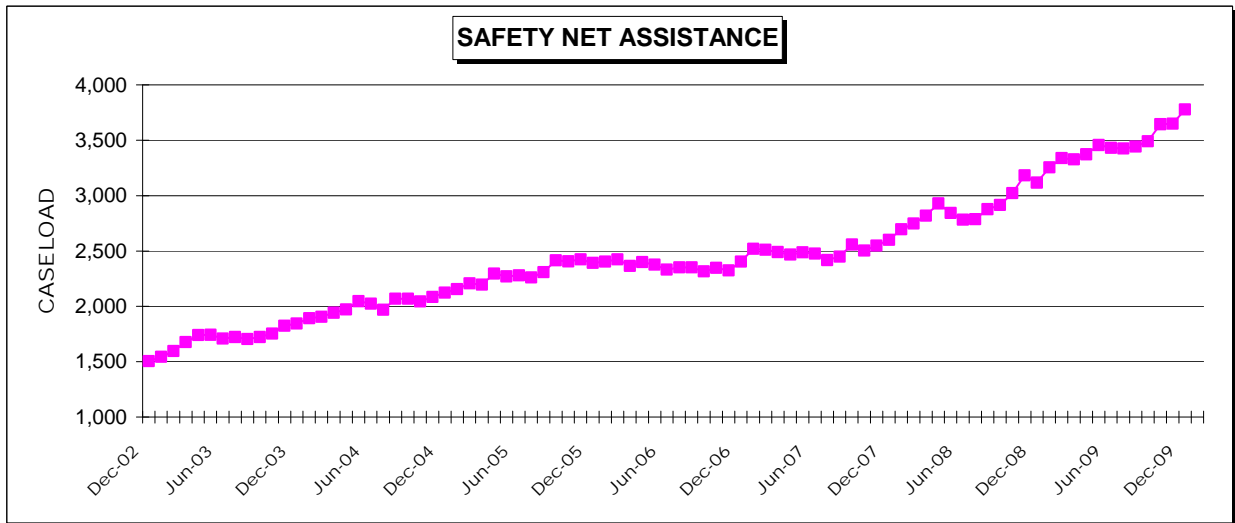
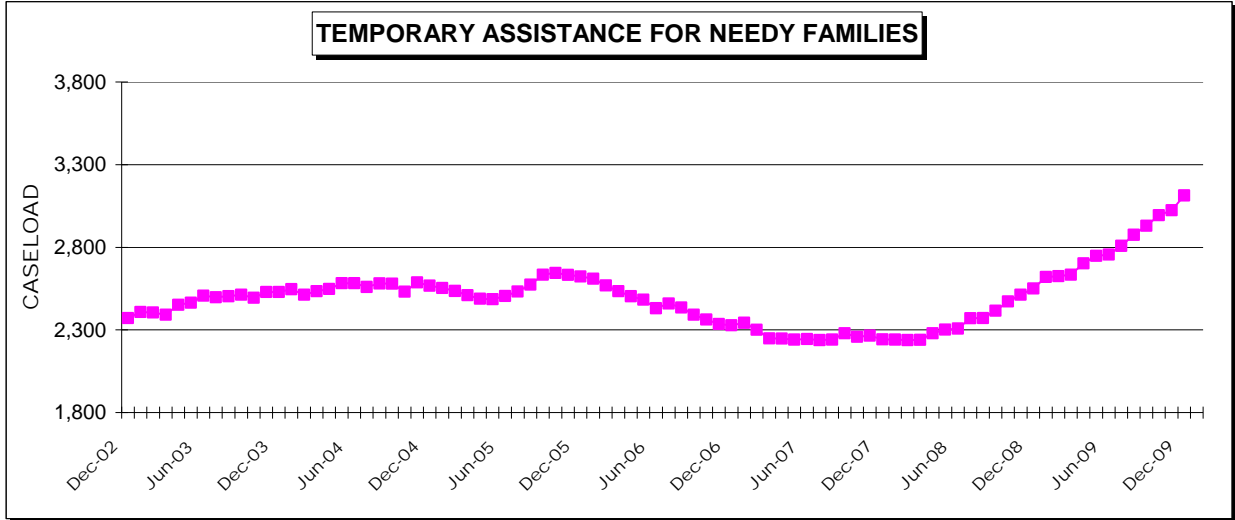
KPI REPORT 6: Utilities (Dollars)

UTILITIES REPORT - Dec 2009

Department	Description	Sub-Object code	2009 Adopted Budget	2008 Year-End Results	Dec 2008 YTD	Dec 2009 YTD	Variance to 2009 Budget	2009 YTD % Expended
Public Works (Gen Fund)								
	Water	55W	1,175,740	858,990	858,990	678,430	497,310	57.7
	Fuel	550	1,451,018	1,724,051	1,724,051	1,293,931	157,087	89.2
	Light, Power	551	17,664,340	16,214,098	16,214,098	15,051,704	2,612,636	85.2
	Telephone	552	1,920	160	160	129	1,791	6.7
	Natural Gas	553	2,301,619	2,809,100	2,809,100	1,897,138	404,481	82.4
	Green Choice Energy	564	-	233,750	233,750	-	-	0.0
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	7,724,800	7,683,303	(356,004)	104.9
	Energy Conservation	560	1,150,264	1,164,000	1,164,000	1,150,264	-	100.0
	TOTAL		31,072,200	30,728,949	30,728,949	27,754,899	3,317,301	89.3
Corrections Center								
	Water	55W	270,000	245,238	245,238	233,293	36,707	86.4
	Fuel	550	60,000	50,421	50,421	29,254	30,746	48.8
	Light, Power	551	315,450	264,103	264,103	139,561	175,889	44.2
	TOTAL		645,450	559,762	559,762	402,108	243,342	62.3
Police Department(PDD)								
	Water	55W	32,899	27,726	27,726	30,271	2,628	92.0
	Fuel	550	737,836	299,981	299,981	198,746	539,090	26.9
	Light, Power	551	360,525	445,414	445,414	502,001	(141,476)	139.2
	Telephone	552	494,067	470,328	470,328	279,994	214,073	56.7
	TOTAL		1,625,327	1,243,449	1,243,449	1,011,012	614,315	62.2
Police Department (PDH)								
	Water	55W	-	1,394	1,394	1,634	(1,634)	0.0
	Fuel	550	-	2,000	2,000	2,000	(2,000)	0.0
	Light, Power	551	-	-	-	1,000	(1,000)	0.0
	Telephone	552	2,933,440	2,614,144	2,614,144	2,413,464	519,976	82.3
	TOTAL		2,933,440	2,617,538	2,617,538	2,418,098	515,342	82.4
Information Technology								
	Cellular Phone	531	555,914	417,015	417,015	407,876	148,038	73.4
	Telephone	552	4,320,041	4,056,112	4,056,112	4,636,421	(316,380)	107.3
	TOTAL		4,875,955	4,473,127	4,473,127	5,044,297	(168,342)	103.5
Social Services								
	Fuel	550	-	-	-	89	(89)	0.0
	Light, Power	551	400	200	200	200	200	50.0
	TOTAL		400	200	200	289	111	72.3
Major Operating Funds Departments Totals								
	Water	55W	1,478,639	1,133,348	1,133,348	943,628	535,011	63.8
	Cellular Phone	531	555,914	417,015	417,015	407,876	148,038	73.4
	Fuel	550	2,248,854	2,076,453	2,076,453	1,524,020	724,834	67.8
	Light, Power	551	18,340,715	16,923,815	16,923,815	15,694,466	2,646,249	85.6
	Telephone	552	7,749,468	7,140,744	7,140,744	7,330,008	419,460	94.6
	Natural Gas	553	2,301,619	2,809,100	2,809,100	1,897,138	404,481	82.4
	Green Choice Energy	564	-	233,750	233,750	-	-	0.0
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	7,724,800	7,683,303	(356,004)	104.9
	Energy Conservation	560	1,150,264	1,164,000	1,164,000	1,150,264	-	100.0
	TOTAL		41,152,772	39,623,025	39,623,025	36,630,703	4,522,069	89.0
Public Works (SSWRD)								
	Water	55W	1,722,242	1,427,320	1,427,320	1,017,485	704,757	59.1
	Fuel	550	693,000	250,000	250,000	354,845	338,155	51.2
	Light, Power	551	1,153,106	827,520	827,520	644,347	508,759	55.9
	Telephone	552	2,179	-	-	6,573	(4,394)	301.7
	Natural Gas	553	12,522,658	10,830,681	10,830,681	8,897,317	3,625,341	71.0
	TOTAL		16,093,185	13,335,521	13,335,521	10,920,567	5,172,618	67.9
County Total (Including SSWRD)								
	Water	55W	3,200,881	2,560,668	2,560,668	1,961,113	1,239,768	61.3
	Cellular Phone	531	555,914	417,015	417,015	407,876	148,038	73.4
	Fuel	550	2,941,854	2,326,453	2,326,453	1,878,865	1,062,989	63.9
	Light, Power	551	19,493,821	17,751,335	17,751,335	16,338,813	3,155,008	83.8
	Telephone	552	7,751,647	7,140,744	7,140,744	7,336,581	415,066	94.6
	Natural Gas	553	14,824,277	13,639,781	13,639,781	10,794,455	4,029,822	72.8
	Green Choice Energy	564	-	233,750	233,750	-	-	0.0
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	7,724,800	7,683,303	(356,004)	104.9
	Energy Conservation	560	1,150,264	1,164,000	1,164,000	1,150,264	-	100.0
	TOTAL		57,245,957	52,958,546	52,958,546	47,551,270	9,694,687	83.1

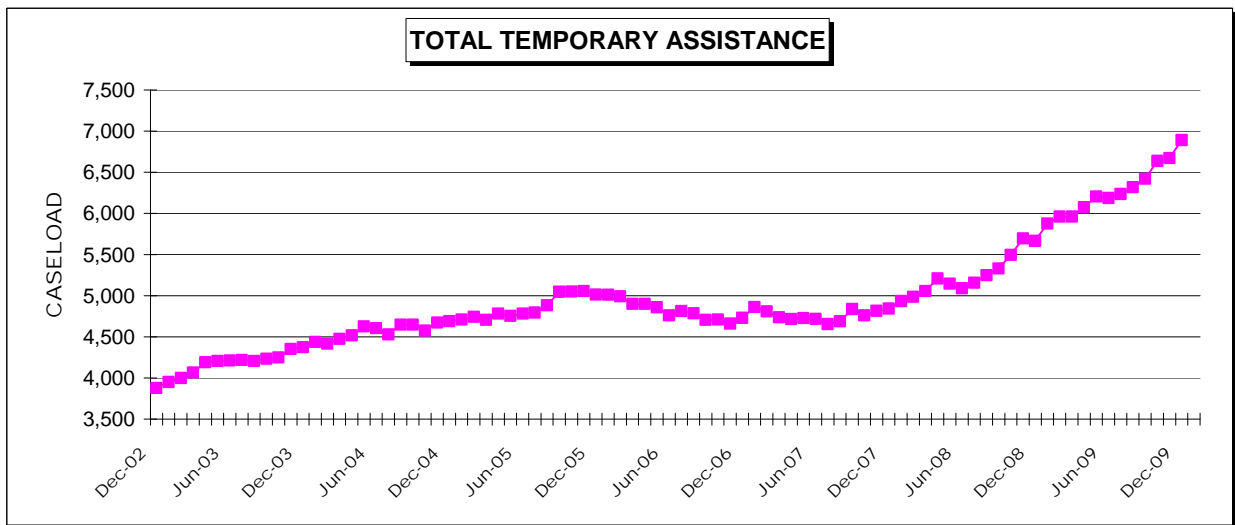
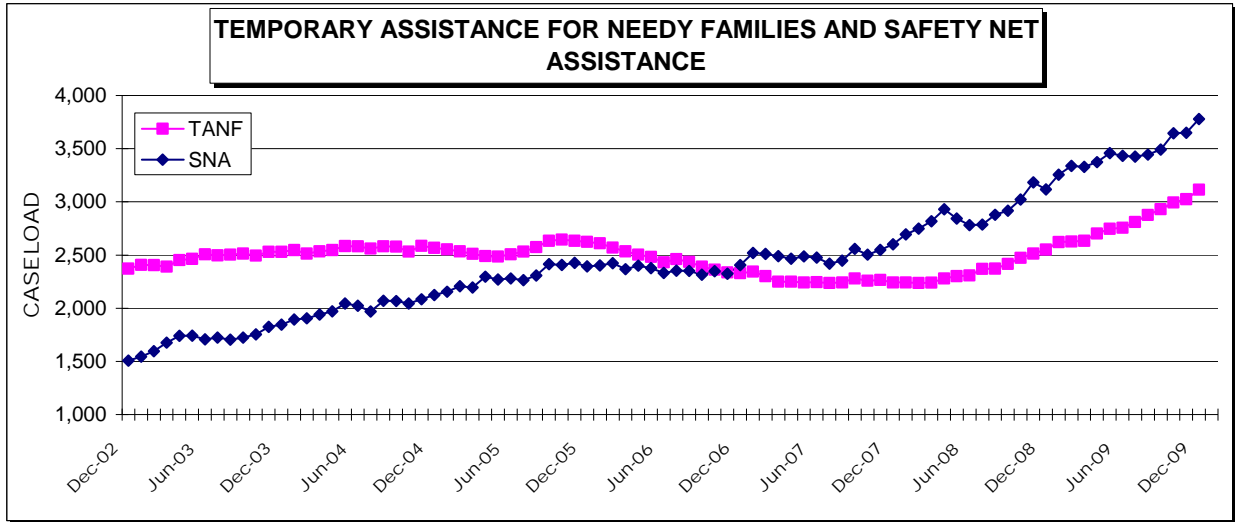


KPI REPORT 7: Social Services Department Caseloads – Temporary Assistance



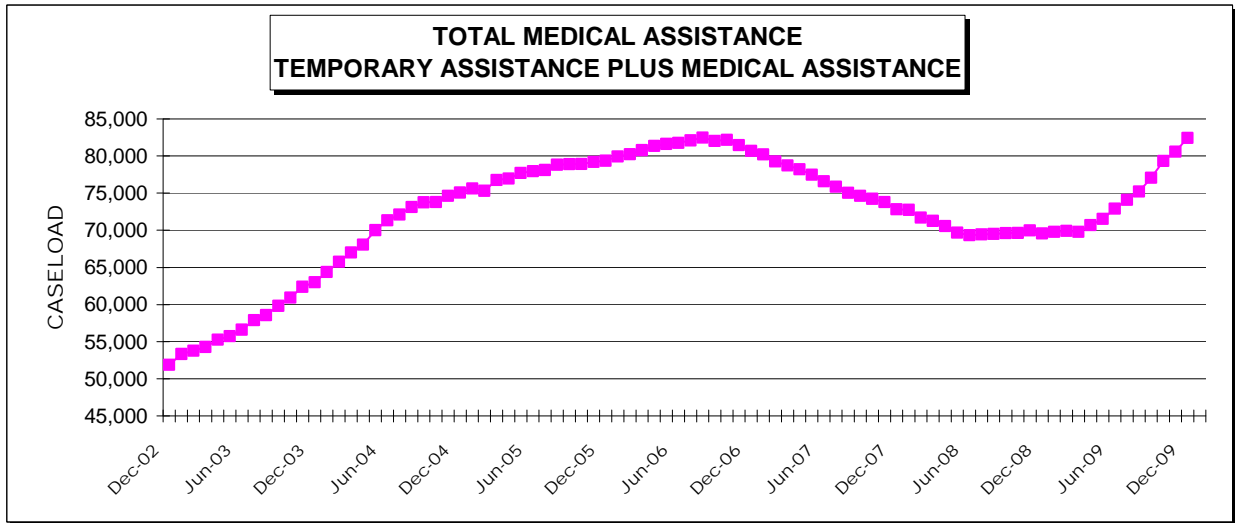
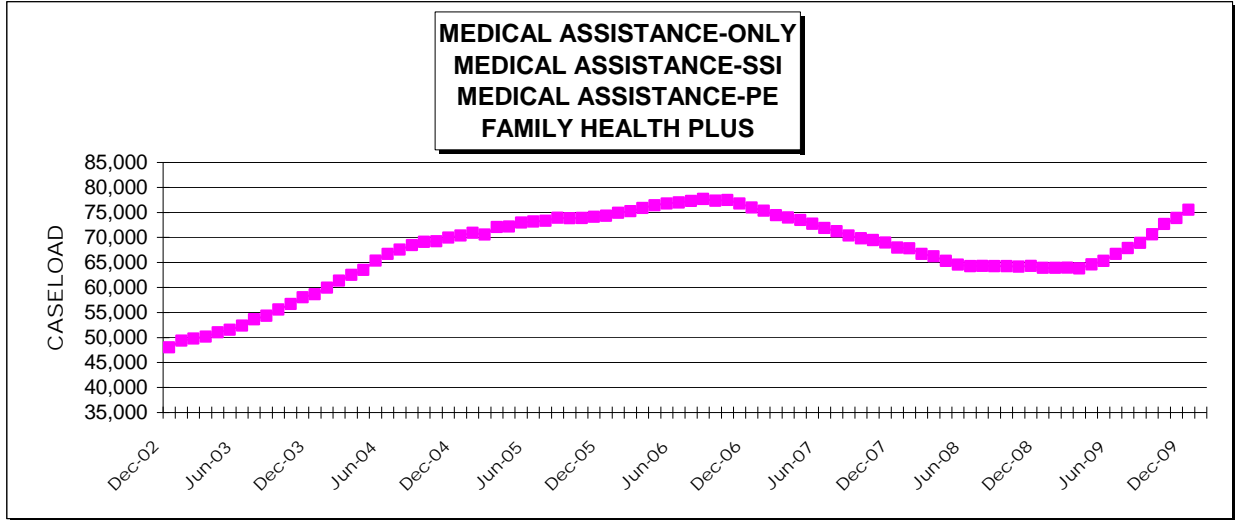


KPI REPORT 7: Social Services Department Caseloads – Temporary Assistance



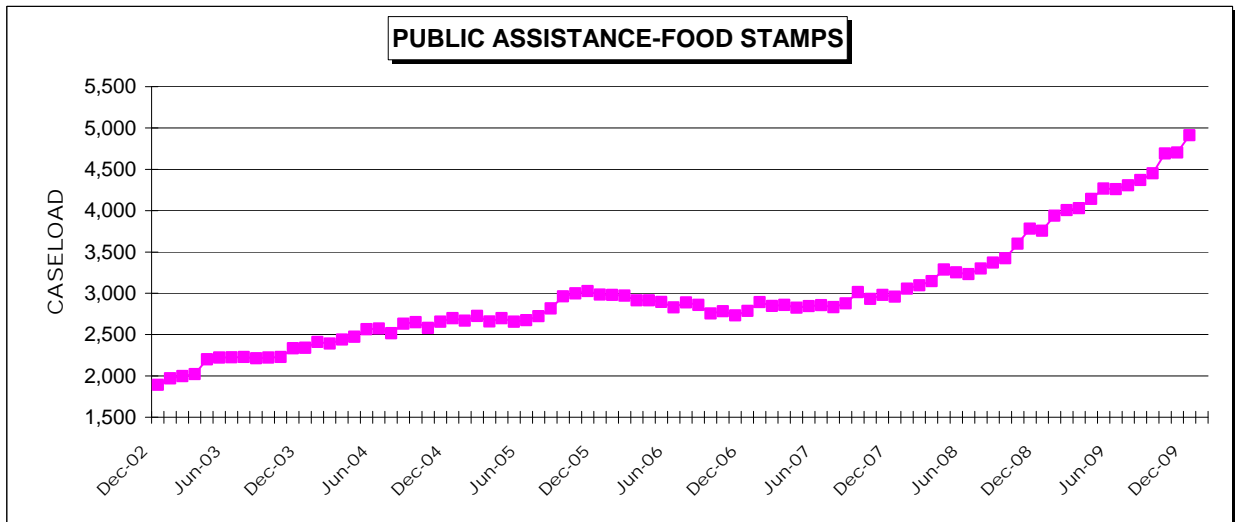
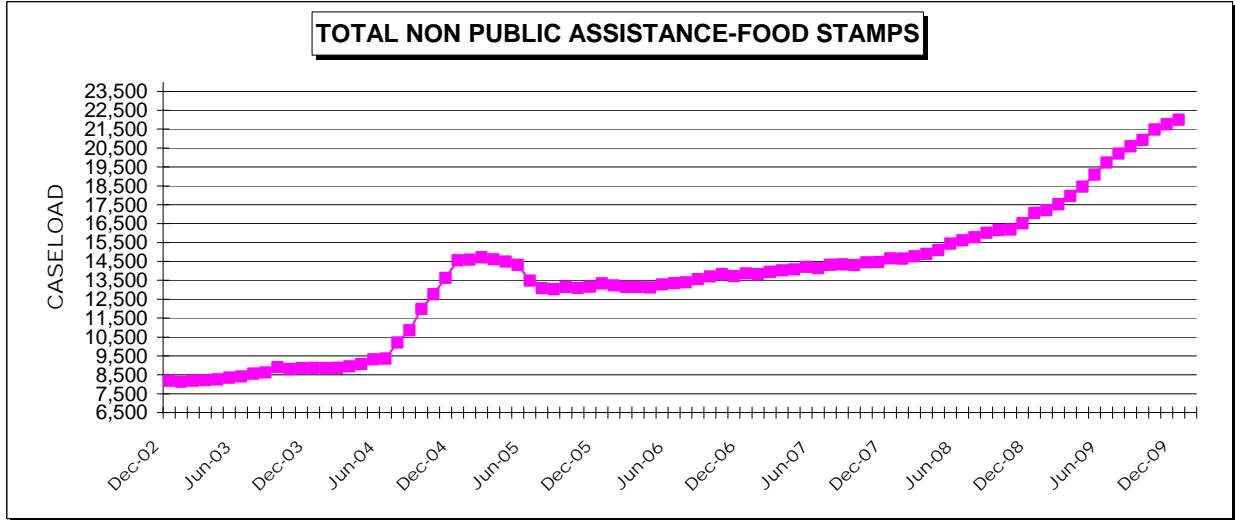


KPI REPORT 7: Social Services Department Caseloads - Medicaid



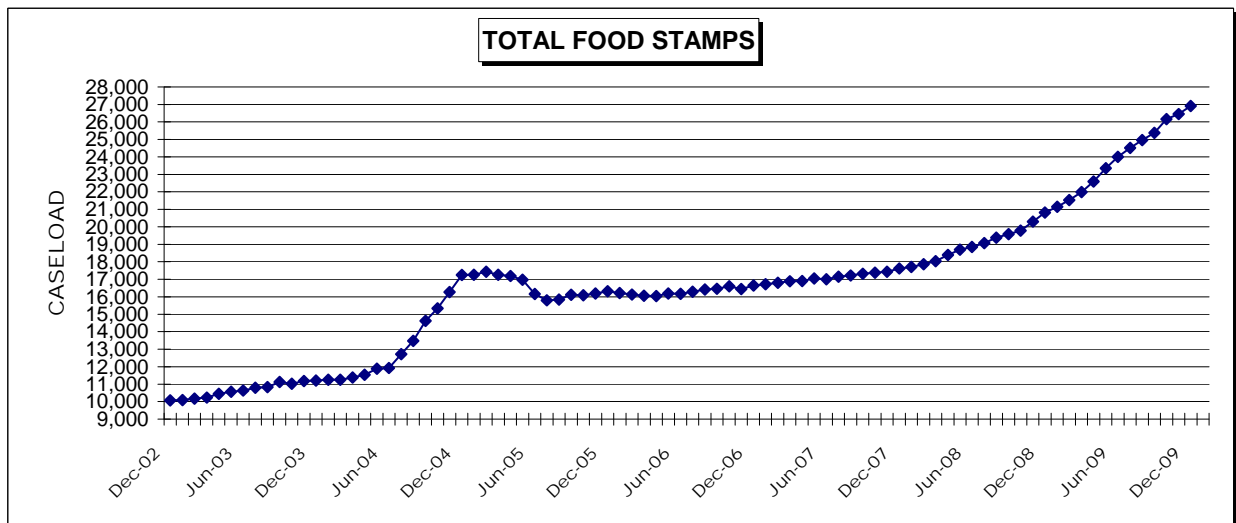
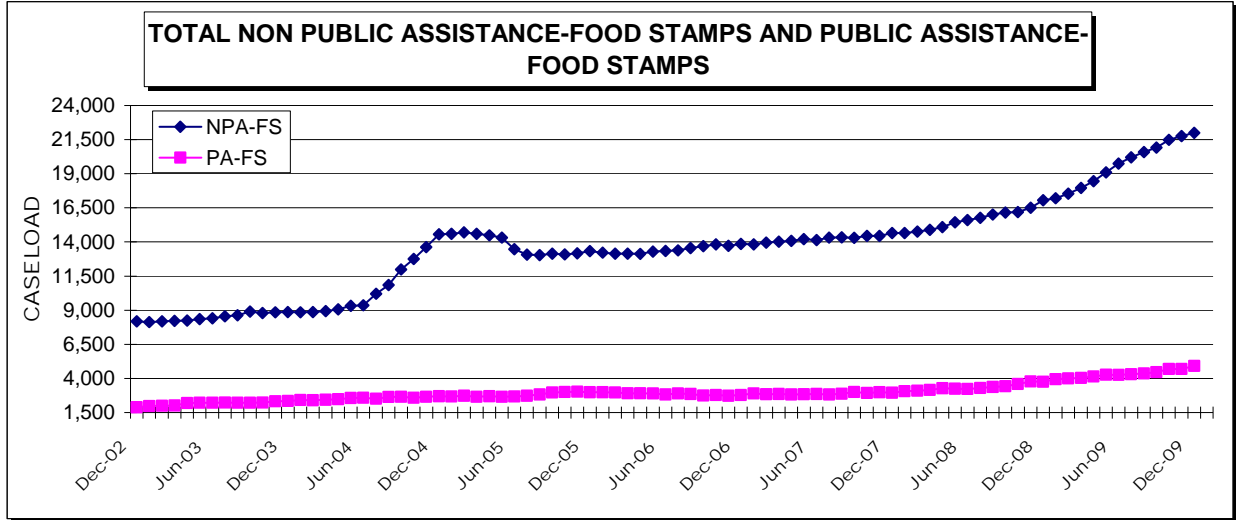


KPI REPORT 7: Social Services Department Caseloads – By Program



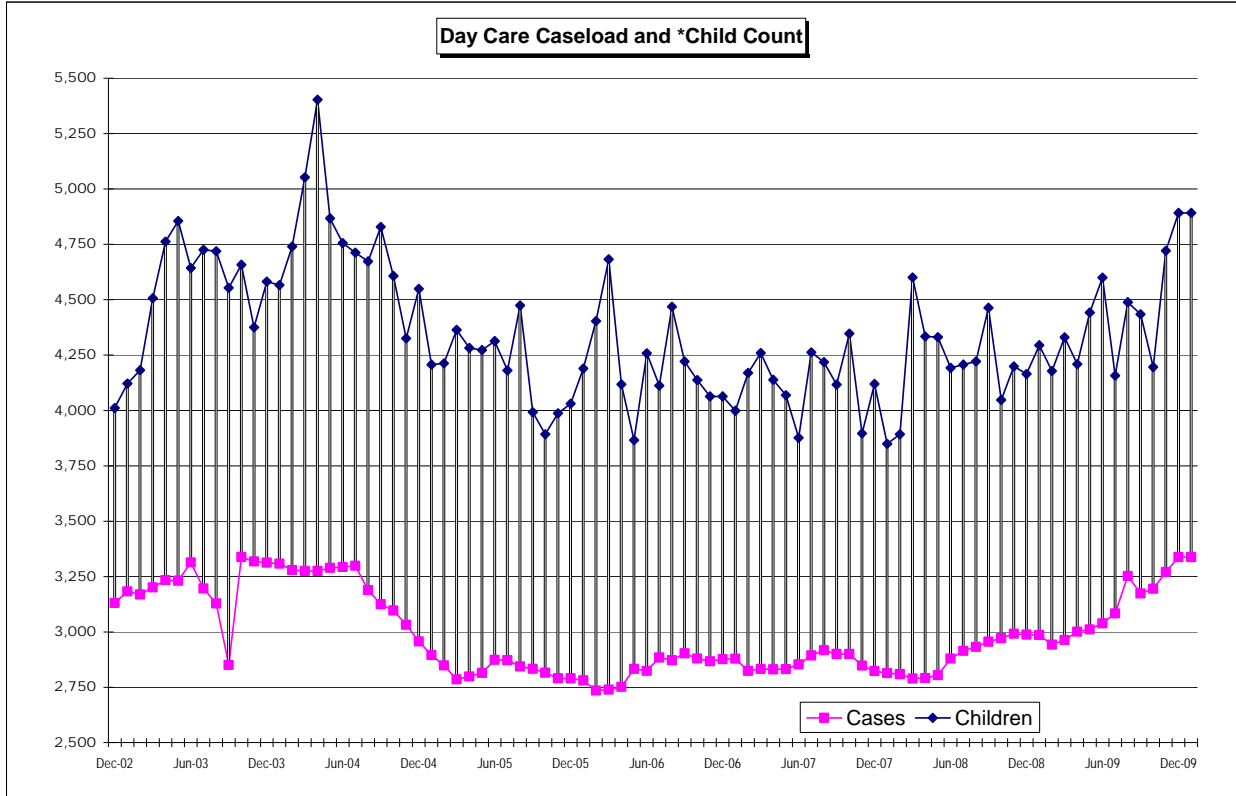


KPI REPORT 7: Social Services Department Caseloads – By Program





KPI REPORT 7: Social Services Department 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 percent 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. Since June of 2009, we have reviewed cases consisting of over 5,000 tax parcels.

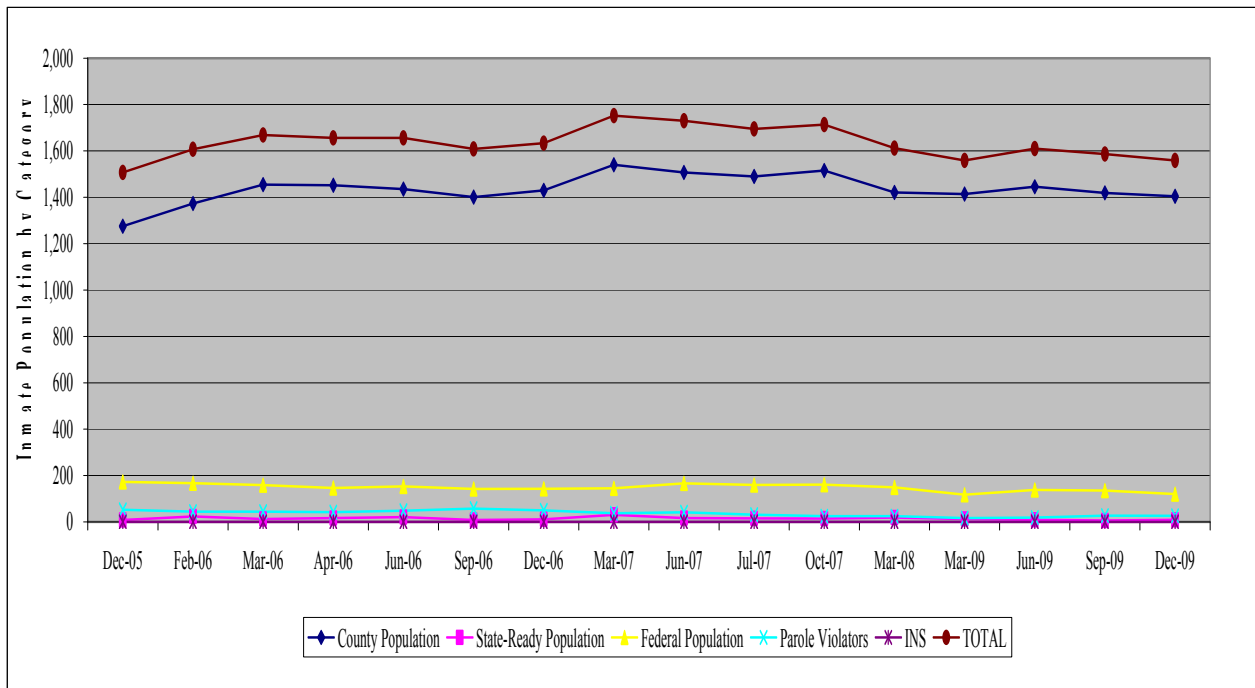
ARC has settled or discontinued cases for the 09/10 tax year including the following major properties with market values in excess of \$50,000,000:

- I Park – office park
- Broadway Mall – retail mall
- Omni office building - class A office building
- Woodbury Center – upscale retail center
- Country Glen Shopping Center – retail center
- One Old Country Road – class B office building



KPI REPORT 09: Correction Center Inmate Population

	Dec-05	Feb-06	Mar-06	Apr-06	Jun-06	Sep-06	Dec-06	Mar-07	Jun-07	Jul-07	Oct-07	Mar-08	Mar-09	Jun-09	Sep-09	Dec-09
County Population	1,275	1,373	1,455	1,452	1,435	1,401	1,430	1,540	1,507	1,490	1,515	1,421	1,414	1,445	1,419	1,404
State-Ready Population	8	23	12	16	20	8	11	30	16	15	14	18	12	9	6	9
Federal Population	172	167	158	146	153	142	143	145	166	159	160	149	117	138	135	120
Parole Violators	52	44	44	42	48	57	49	37	41	31	24	24	16	18	27	26
INS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,507	1,607	1,669	1,656	1,656	1,608	1,633	1,752	1,730	1,695	1,713	1,612	1,559	1,610	1,587	1,559





KPI REPORT 10: Nassau Regional Off-Track Betting Corporation

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

Expense	YTD Actuals	
	Dec-09	Dec-08
Salary	13,762,412	14,213,215
Fringe Benefits	4,818,017	5,163,990
General and Administrative Expenses	13,613,911	13,314,560
Bond Principal	1,455,000	1,455,000
Expense Total	33,649,341	34,146,765
Revenue		
Net Retained Commission	29,721,917	29,674,816
Other income	1,631,290	3,163,048
Revenue Total	31,353,206	32,837,864
Net Profit	(2,296,134)	(1,308,901)

* 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.



KPI REPORT 11: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

Valuation Report as of 12/31/2009

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$4,039,797.75)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$4,046,073.71)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$3,833,234.23)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$4,039,797.75)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$4,046,073.71)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$3,881,785.22)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$3,489,017.76)
Series 2004K Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$3,489,017.76)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$3,489,017.76)
Total				(\$34,353,815.65)

Nassau Health Care Corporation

Valuation Report as of 12/31/2009

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666.00	(\$5,226,228.10)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667.00	(\$5,209,831.11)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667.00	(\$5,209,848.59)
Series 2004 A	4.6100%	8/1/2012	\$25,675,000.00	(\$1,977,369.35)
Total				(\$17,623,277.15)

Source: Public Financial Management, Inc.