

**QUARTERLY COUNTY BUDGET REPORT**

**For the Period Ending December 31, 2010**

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**Nassau County**

Long Island, New York



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**Edward P. Mangano, County Executive**

**Office of Management and Budget  
Office of the County Executive  
March 31, 2011**

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## **EXECUTIVE SUMMARY**



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# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT

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## OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2010 year-end report. The unaudited results indicate that Nassau County ended Fiscal 2010 with a positive operating result of \$17.2 million, which will be used to increase the unreserved fund balance. As noted by the County Comptroller, the Mangano Administration was successful in reducing the structural deficit by 48 percent from the prior year (\$131.6 vs. \$251.6 million for 2010 and 2009, respectively). This is the first reduction in the structural deficit in the past five years. The operating surplus and corresponding reduction in structural deficit came about primarily as a result of implementation of the following initiatives:

- Strong and efficient management of County staffing resulting in over 700 fewer employees as compared to the budget. This resulted in total salary line savings of \$42.9 million;
- Claimed reimbursement from the towns and cities for their share of the tuition for their residents who attended the Fashion Institute of Technology;
- Reduced Contractual Services and General Expenses via a County-wide cost containment effort; and
- Reduced debt service costs by taking advantage of the low interest rate environment to issue new bonds at more favorable rates than budgeted.

In addition to the above initiatives, the Mangano Administration is focusing on new initiatives for purposes of eliminating future projected budget deficits. These include, but are not limited to, the following:

- Created a Shared Services Department to eliminate redundant functions within the departments by consolidating services;
- Negotiating with the collective bargaining units to obtain concessions on previously agreed to contractual increases and incentives to reduce labor costs;
- Continued review and scrutinization of expenses and contracts; and
- Exploring the use of private/public partnerships to reduce Nassau County's expenses and/or raise revenue for delivered services.

The Administration will continue to develop new initiatives that focus on recurring cost savings and greater operational efficiencies, while continuing to provide the highest quality of service to its constituents.



## EXPENDITURE RESULTS

### *Salaries, Wages & Fees*

Salaries Expense for 2010 for the five major funds totaled \$814.4 million which includes \$661.2 million for base wages and \$72.3 million for overtime, of which \$43.3 million is for Police and \$21.5 million is for the Correctional Center. The balance of the salaries is for other salary items such as longevity, differential pay, and holiday pay.

As of December 31, 2010 the County had 8,104 full-time employees, which represents 706 fewer positions than in the 2010 Adopted Budget of 8,810 full-time. In 2010, 448 employees participated in the early retirement incentive offered by the County and the State.

### Overtime

The Police Department's actual overtime expense for 2010 was \$43.3 million, which was \$7 million or 19.3 percent higher than actual overtime expense for 2009.

The Sheriff's/Correctional Center's actual overtime expense was \$21.5 million, which was \$6.1 million higher than the budget of \$15.4 million.

### *Employee Benefits*

The 2010 Adopted Budget for Employee Benefits of \$413.0 million includes a variety of expenses including pensions, employee and retiree health insurance, and Workers' Compensation.

The budget for pensions and health insurance costs represents the largest portion of Employee Benefits at \$309 million. For 2010, actual pensions and health insurance expenditures were on budget, totaling \$309.3 million.

The Workers' Compensation expense portion of Employee Benefits was \$23.9 million for 2010. This is an 9 percent increase from 2009 and is primarily due to higher indemnity costs resulting from new NYS guidelines offset by successful challenges by the County's claims administrator. Risk Management is actively working with a third party administrator to accelerate the use of lump sum settlements to help decrease the total cost. During the fourth quarter, the County was successful in reaching an agreement on 32 individual claims for savings of \$6.2 million of ultimate indemnity liability with additional claims still under review.

### *Other Than Personnel Services*

The County implemented a cost saving plan early in 2010 to reduce spending. These measures included spending restrictions on all other-than-personnel-services (OTPS) spending. OMB and Purchasing jointly scrutinized and limited new departmental expense requests which resulted in \$14.5 million of expense savings for 2010.





## *Utility Costs*

Utility costs include expenditures for electricity, natural gas, telephone, water, fuel oil and thermal energy. The Long Island Power Authority (LIPA) is the main supplier of electricity and National Grid/HESS (the new energy supply company) as 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 \$36.7 million is \$1.8 million lower than the 2010 Adopted Budget. This savings is attributable to lower than projected costs from LIPA's balanced billing program; lower water, Trigen thermal energy and telephone expenses.

## *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 Services, and Homemaker Services. Emergency Vendor Payments include those for Special Education Assistance, Persons In Need of Supervision (PINS), Department of Social Services (DSS) Juvenile Detention Center custody, court placements, and handicapped services.

The 2010 Adopted Budget for Direct Assistance programs (which does not include Medicaid expenses) was \$170.2 million, compared to the year-end actual expense of \$186.2 million. The \$16 million deficit stemmed from significantly higher than projected TANF and Safety Net caseloads, Food Stamps, increased emergency shelter payments for citizens, and higher rates and volume of cases for the Day Care service program due to the extended nature of the recent recession.

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

### Early Intervention Program

Early Intervention (EI) is an entitlement program that provides specialized services to children under age three with developmental delays and disabilities. Services include evaluations to determine eligibility, as well as a comprehensive array of services to eligible children, including service coordination, speech/language therapy, physical therapy, occupational therapy, special education, family counseling, and transportation.

### Pre-school Special Education Program

This program pays for educational and supportive services to special needs children ages three to five. The program offers center-based evaluations, educational services, itinerant services, and transportation. Eligibility and level of services is determined by the local school district through the Committees on Pre-school Special Education (CPSE). The program also oversees a County-wide transportation system for both the Early Intervention Program (ages one to three) and Pre-school Program (ages three to five). The Pre-school Special Education program also provides financial support for Summer School programs for 5 to 21 year-olds.

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## **FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT**

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Actual expenditures for the Pre-school Special Education/Early Intervention Program were \$162.9 million resulting in a surplus of \$10.7 million against the 2010 Adopted Budget of \$173.6 million. This favorable variance is attributable to less than anticipated growth in the number of Early Intervention children served. State Aid for Pre-school Special Education services and Early Intervention services 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 accounts for approximately 34.3 percent of all County receipts and is susceptible to dramatic annual fluctuations 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 (4 percent is retained by the State, 3/8 percent is earmarked for the MTA, and 4 1/4 percent is forwarded to the County, of which 1/4 percent is distributed to the local towns and cities). The Residential Energy tax of 2.5 percent, which was included in the 2010 Adopted Budget for sales tax, was eliminated effective June 1, 2010.

The County sales tax revenue for 2010 was \$1,001.4 million which resulted in a growth of \$50.2 million or 5.3 percent over 2009 receipts of \$951.2 million including residential energy tax. While revenue from the residential energy tax was \$17.3 million, the impact of the repeal of this tax for 2010 was a reduction of \$22.1 million to the 2010 Adopted Budget amount of \$39.4 million.

### *State and Federal Aid*

The Fiscal 2010 Adopted Budget includes \$231.4 million in State Aid. The actual amount for 2010 was \$171.1 million reflects a deficit of \$60.3 million. The deficit is primarily due to American Recovery and Reinvestment Act (ARRA) revenue which was budgeted as State Aid and ultimately recorded to Federal Aid as well as stricter spending limits that impacted negatively on State Aid.

The Fiscal 2010 Adopted Budget included \$177.5 million in Federal Aid. The actual amount for 2010 of \$209.4 reflects a surplus of \$31.9 million. This surplus is primarily due to ARRA revenue which was budgeted as State Aid and ultimately recorded to Federal Aid.

### *Department Revenues*

Department revenues are generated primarily from fee-based services provided by various County departments. In 2010 actual revenues were \$94.4 million, resulting in a shortfall of \$9.1 million against the 2010 Adopted Budget amount of \$103.5 million. The deficit was primarily due to lower than projected parks attendance, ambulance billings, and Pre-school reimbursements (which is offset by lower Pre-school expenses), and a budgeted Trade Association registration initiative that was postponed.

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## Year 2010 Budget Variance and Explanations

E/R	OBJECT AND NAME	2010 Adopted Budget	Year End Operating Results	Fav / (Unfav) Variance	Explanations
EXP					
	SALARIES, WAGES & FEES	857,342,140	814,434,390	42,907,750	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.
	FRINGE BENEFITS	389,250,608	383,207,944	6,042,664	The surplus was primarily due to Medicare Part D reimbursements that were budgeted in revenue but recoded as a reduction to expense.
	WORKERS COMPENSATION	23,784,383	23,938,312	(153,929)	The small deficit was due to higher indemnity costs partially offset by successful challenges by the County's claims administrator.
	EQUIPMENT	2,692,133	1,013,515	1,678,618	The surplus was primarily due to strict limits on OTPS spending.
	GENERAL EXPENSES	33,650,969	30,818,699	2,832,270	The surplus was primarily due to strict limits on OTPS spending.
	CONTRACTUAL SERVICES	128,357,812	118,418,518	9,939,294	The surplus was primarily due to strict limits on OTPS spending.
	UTILITY COSTS	38,575,986	36,734,160	1,841,826	The surplus was due to a number of positive budget variances, including charges for water, telephones, and natural gas, all of which were below budget estimates.
	VAR DIRECT EXPENSES	5,225,000	5,225,000	-	
	INTEREST	50,659,669	44,955,883	5,703,786	The surplus was due to lower than budgeted interest rates, and borrowings that took place later in the year than projected.
	LOCAL GOVT ASST PROGRAM	57,855,586	59,413,817	(1,558,231)	Local Government Assistance is a percentage of total sales tax receipts excluding the residential energy tax. Since sales tax exclusive of the residential energy tax was higher than budgeted, this expense was also proportionately over budget.
	PRINCIPAL	82,476,797	76,710,000	5,766,797	The surplus resulted from borrowings that took place later in the year than projected.
	NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	-	
	DEBT SERVICE CHARGEBACKS	290,606,946	262,801,626	27,805,320	Less than budgeted debt service was charged to the operating funds due to higher than projected premium on debt issuance, lower than projected interest rates, and borrowings that took place later in the year than projected.
	INTER-DEPARTMENTAL CHARGES	139,926,094	95,882,791	44,043,303	The surplus, offset by a corresponding deficit in Interdepartmental Revenues, was due to budgeting inter-department service agreement chargebacks, but only recognizing charges that impacted reimbursements.
	INTERFD CHGS - INTERFUND CHARGES	14,827,988	37,190,878	(22,362,890)	This deficit was due to red light camera revenue allocations to departments for contractual services. These allocations were transferred from the County's new Red Light Camera Fund, which was not included in the Adopted Budget.
	CONTINGENCIES RESERVE	-	260,980	(260,980)	The amount reflects the Local Government Assistance adjustment for end of year sales tax receipts.
	MASS TRANSPORTATION	46,819,670	47,080,836	(261,166)	The deficit was due to higher LIRR Station Maintenance expenses linked to a higher than budgeted Consumer Price Index inflation factor.
	NCIFA EXPENDITURES	1,400,000	1,450,000	(50,000)	The deficit was due to higher NIFA expenses than projected in the budget.
	OTHER EXPENSE	292,648,082	266,254,661	26,393,421	The surplus was primarily due to a budgeted contingency reserve that was not used, and the year-end tax certiorari accrual that was made from capital funds to properly reflect its funding source.
	EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	162,916,696	10,683,304	The surplus was primarily due to Early Intervention service provider rate cuts set by the NYS Department of Education. The savings were partially offset by a corresponding reduction of related State Aid.
	RECIPIENT GRANTS	61,750,000	67,661,370	(5,911,370)	The deficit was due to higher than projected Temporary Assistance for Needy Families (TANF) and Safety Net caseloads.
	PURCHASED SERVICES	50,541,207	56,799,630	(6,258,423)	The deficit was due to higher than estimated daycare case volume, daycare service rates, and preventative services.
	EMERGENCY VENDOR PAYMENTS	57,955,000	61,714,048	(3,759,048)	The deficit resulted from a higher than projected volume of clients in need of emergency shelters.
	MEDICAID	237,500,000	234,903,480	2,596,520	The surplus resulted from a favorable change in the NYS Medicaid funding formula, implemented after the adoption of the budget.
EXP Total		3,050,446,070	2,902,787,233	147,658,837	

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



Year 2010 Budget Variance and Explanations					
E/R	OBJECT AND NAME	2010 Adopted Budget	Year End Operating Results	Fav / (Unfav) Variance	Explanations
REV	INT PENALTY ON TAX	27,500,000	26,521,038	(978,962)	The deficit was due to delinquencies and penalties that leveled off rather than continue to grow as projected in the budget.
	PERMITS & LICENSES	12,110,347	9,823,445	(2,286,902)	The deficit was primarily due to lower than projected home improvement contractor licenses and alarm permits issued, partially offset by higher than projected road opening permits.
	FINES & FORFEITS	52,922,000	37,244,762	(15,677,238)	The deficit was primarily due to slower than projected installation of red light cameras.
	INVEST INCOME	8,114,950	2,413,645	(5,701,305)	The deficit was due to lower than projected interest rates, a result of the continued economic downturn.
	RENTS & RECOVERIES	34,031,821	36,447,500	2,415,679	The surplus was due to prior year disencumbrances that exceeded budget projections.
	REVENUE OFFSET TO EXPENSE	12,566,405	13,049,523	483,118	The surplus was primarily due to an initiative not included in the budget, to charge localities for tuition premiums for their residents attending the Fashion Institute of Technology, partially offset by Medicare Part D reimbursements that were budgeted here but recorded as a reduction into fringe benefits.
	DEPT REVENUES	103,501,320	94,416,532	(9,084,788)	The deficit was primarily due to less than projected parks attendance, ambulance billings, and Pre-school reimbursement (which is offset by lower Pre-school expenses), and a budgeted Trade Association registration initiative that was postponed.
	CAP BACKCHARGES	12,801,289	9,381,699	(3,419,590)	The deficit was primarily due to delays in the County-wide financial and human resource system implementation, which resulted in lower than projected chargebacks to the capital project.
	INTERDEPT REVENUES	139,926,094	96,154,080	(43,772,014)	The deficit, offset by a corresponding savings in interdepartmental expense, was due to budgeting inter-department service agreement chargebacks, but only recording charges that impacted reimbursements.
	PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,500,725	6,880,970	380,245	The surplus was due to actual PILOT payments that were greater than budget estimates.
	D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,021,722	31,543,527	13,521,805	The surplus was due to premiums on debt issuance that exceeded budget projections.
	OTB PROFITS	1,000,000	-	(1,000,000)	The deficit was due to the Off Track Betting Corporation's net loss for 2010 resulting in no profits being distributed to Nassau County.
	DEBT SERVICE CHARGEBACK REVENUE	290,606,946	262,801,626	(27,805,320)	Less than budgeted debt service was charged to the operating funds due to higher than projected premium on debt issuance, lower than projected interest rates, and borrowings that took place later in the year than projected.
	INTERFD CHGS - INTERFUND CHARGES REVENUE	84,244,821	77,131,383	(7,113,438)	This deficit was due to budgeted pension and termination pay reserves not being used, partially offset by red light camera revenue allocations to departments for contractual services that were not budgeted.
	FEDERAL AID - REIMBURSEMENT OF EXPENSES	177,501,822	209,401,010	31,899,188	The surplus was primarily due to ARRA reimbursement, budgeted as State Aid, but recorded as Federal Aid. This surplus was offset by a corresponding deficit in State Aid.
	STATE AID - REIMBURSEMENT OF EXPENSES	231,362,941	171,045,976	(60,316,965)	The deficit was primarily due to the budgeted cigarette tax initiative that was not implemented, an Early Intervention service provider rate cut, and ARRA reimbursement, budgeted as State Aid, but recorded as Federal Aid. The ARRA deficit was offset by a corresponding surplus in Federal Aid.
	SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	939,610,437	(1,641,278)	The deficit was due to the elimination of the Residential Energy tax offset by higher than anticipated growth in the non-residential energy sales tax.
	PART COUNTY - SALES TAX PART COUNTY	61,831,308	61,831,308	-	
	PROPERTY TAX	801,573,849	802,901,506	1,327,657	The surplus was primarily due to taxes restored when new property owners were not eligible for the credits applied to prior owners' tax bills.
	OTB 5% TAX	5,300,000	4,295,496	(1,004,504)	The deficit was due to a lower than projected volume of wagering.
	SPECIAL TAXES - SPECIAL TAXES	27,775,995	27,083,494	(692,501)	The deficit was primarily due to lower than projected Hotel/Motel and Entertainment taxes as a result of the current economic environment, partially offset by higher than projected enhanced 911 surcharge revenues.
REV Total		3,050,446,070	2,919,978,959	(130,467,111)	

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**FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT**

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**FUND AND  
DEPARTMENT DETAIL**





# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



MAJOR FUNDS					
E/R	OBJECT AND NAME	2010 Adopted		Year End	Fav / (Unfav)
		Budget	Current Obligation	Operating Results	Variance
EXP	AA - SALARIES, WAGES & FEES	857,342,140	814,434,390	814,434,390	42,907,750
	AB - FRINGE BENEFITS	389,250,608	383,207,944	383,207,944	6,042,664
	AC - WORKERS COMPENSATION	23,784,383	23,938,312	23,938,312	(153,929)
	BB - EQUIPMENT	2,692,133	1,013,515	1,013,515	1,678,618
	DD - GENERAL EXPENSES	33,650,969	30,818,699	30,818,699	2,832,270
	DE - CONTRACTUAL SERVICES	128,357,812	118,418,518	118,418,518	9,939,294
	DF - UTILITY COSTS	38,575,986	36,734,160	36,734,160	1,841,826
	DG - VAR DIRECT EXPENSES	5,225,000	5,225,000	5,225,000	-
	FF - INTEREST	50,659,669	44,955,883	44,955,883	5,703,786
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	59,413,817	59,413,817	(1,558,231)
	GG - PRINCIPAL	82,476,797	76,710,000	76,710,000	5,766,797
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	290,606,946	262,801,626	262,801,626	27,805,320
	HF - INTER-DEPARTMENTAL CHARGES	139,926,094	95,882,791	95,882,791	44,043,303
	HH - INTERFD CHGS - INTERFUND CHARGES	14,827,988	37,190,878	37,190,878	(22,362,890)
	JA - CONTINGENCIES RESERVE	-	260,980	260,980	(260,980)
	MM - MASS TRANSPORTATION	46,819,670	47,080,836	47,080,836	(261,166)
	NA - NCIFA EXPENDITURES	1,400,000	1,450,000	1,450,000	(50,000)
	OO - OTHER EXPENSE	292,648,082	266,254,661	266,254,661	26,393,421
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	162,916,696	162,916,696	10,683,304
	SS - RECIPIENT GRANTS	61,750,000	67,661,370	67,661,370	(5,911,370)
	TT - PURCHASED SERVICES	50,541,207	56,799,630	56,799,630	(6,258,423)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	61,714,048	61,714,048	(3,759,048)
	XX - MEDICAID	237,500,000	234,903,480	234,903,480	2,596,520
<b>EXP Total</b>		<b>3,050,446,070</b>	<b>2,902,787,234</b>	<b>2,902,787,234</b>	<b>147,658,836</b>
REV	AA - FUND BALANCE	-	64,298,125	-	-
	BA - INT PENALTY ON TAX	27,500,000	26,521,038	26,521,038	(978,962)
	BC - PERMITS & LICENSES	12,110,347	9,823,445	9,823,445	(2,286,902)
	BD - FINES & FORFEITS	52,922,000	37,244,762	37,244,762	(15,677,238)
	BE - INVEST INCOME	8,114,950	2,413,645	2,413,645	(5,701,305)
	BF - RENTS & RECOVERIES	34,031,821	36,447,500	36,447,500	2,415,679
	BG - REVENUE OFFSET TO EXPENSE	12,566,405	13,049,523	13,049,523	483,118
	BH - DEPT REVENUES	103,501,320	94,416,532	94,416,532	(9,084,788)
	BI - CAP BACKCHARGES	12,801,289	9,381,699	9,381,699	(3,419,590)
	BJ - INTERDEPT REVENUES	139,926,094	96,154,080	96,154,080	(43,772,014)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,500,725	6,880,970	6,880,970	380,245
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,021,722	31,543,527	31,543,527	13,521,805
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,606,946	262,801,626	262,801,626	(27,805,320)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	84,244,821	77,131,383	77,131,383	(7,113,438)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	177,501,822	209,401,010	209,401,010	31,899,188
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	231,362,941	171,045,976	171,045,976	(60,316,965)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	939,610,437	939,610,437	(1,641,278)
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	61,831,308	61,831,308	0
	TL - PROPERTY TAX	801,573,849	802,901,506	802,901,506	1,327,657
	TO - OTB 5% TAX	5,300,000	4,295,496	4,295,496	(1,004,504)
	TX - SPECIAL TAXES - SPECIAL TAXES	27,775,995	27,083,494	27,083,494	(692,501)
<b>REV Total</b>		<b>3,050,446,070</b>	<b>2,984,277,084</b>	<b>2,919,978,959</b>	<b>(130,467,111)</b>
<b>Surplus / (Deficit)</b>		<b>-</b>	<b>81,489,850</b>	<b>17,191,725</b>	<b>-</b>

\*2010 Adopted Budget includes the Nassau County Public Utility Authority Fund.

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## DEBT SERVICE FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	FF - INTEREST	50,659,669	44,955,883	44,955,883	5,703,786
	GG - PRINCIPAL	82,476,797	76,710,000	76,710,000	5,766,797
	OO - OTHER EXPENSE	194,179,211	190,410,097	190,410,097	3,769,114
<b>EXP Total</b>		<b>327,315,677</b>	<b>312,075,980</b>	<b>312,075,980</b>	<b>15,239,698</b>
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,021,722	31,543,527	31,543,527	13,521,805
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,606,946	262,801,626	262,801,626	(27,805,320)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	18,687,009	16,130,466	16,130,466	(2,556,543)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	1,600,361	1,600,361	1,600,361
<b>REV Total</b>		<b>327,315,677</b>	<b>312,075,980</b>	<b>312,075,980</b>	<b>(15,239,697)</b>
<b>Surplus / (Deficit)</b>		-	-	-	-

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2010 Adopted	Current	Year End	Fav / (Unfav)
		Budget	Obligation	Operating Results	Variance
EXP	AA - SALARIES, WAGES & FEES	10,648,083	10,121,889	10,121,889	526,194
	AB - FRINGE BENEFITS	3,512,885	3,504,433	3,504,433	8,452
	BB - EQUIPMENT	34,380	1,769	1,769	32,611
	DD - GENERAL EXPENSES	191,253	84,865	84,865	106,388
	DE - CONTRACTUAL SERVICES	4,349,109	4,249,057	4,249,057	100,052
	HD - DEBT SERVICE CHARGEBACKS	435,513	348,053	348,053	87,460
	HF - INTER-DEPARTMENTAL CHARGES	2,447,046	1,907,438	1,907,438	539,608
<b>EXP Total</b>		<b>21,618,269</b>	<b>20,217,504</b>	<b>20,217,504</b>	<b>1,400,765</b>
REV	BE - INVEST INCOME	2,500	1,205	1,205	(1,295)
	BF - RENTS & RECOVERIES	-	(201)	(201)	(201)
	BG - REVENUE OFFSET TO EXPENSE	27,788	-	-	(27,788)
	BH - DEPT REVENUES	5,897,186	5,918,438	5,918,438	21,252
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	100,000	-	-	(100,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	120,239	120,239	(69,761)
	TL - PROPERTY TAX	15,400,795	15,400,795	15,400,795	-
<b>REV Total</b>		<b>21,618,269</b>	<b>21,440,476</b>	<b>21,440,476</b>	<b>(177,793)</b>
<b>Surplus / (Deficit)</b>		<b>-</b>	<b>1,222,971</b>	<b>1,222,971</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	225,669,419	226,432,299	226,432,299	(762,880)
	AB - FRINGE BENEFITS	98,458,293	97,041,979	97,041,979	1,416,314
	AC - WORKERS COMPENSATION	5,538,927	5,394,861	5,394,861	144,066
	BB - EQUIPMENT	630,747	360,656	360,656	270,091
	DD - GENERAL EXPENSES	3,280,276	3,675,427	3,675,427	(395,151)
	DE - CONTRACTUAL SERVICES	1,279,630	1,064,156	1,064,156	215,474
	DF - UTILITY COSTS	1,625,327	959,079	959,079	666,248
	HD - DEBT SERVICE CHARGEBACKS	152,497	1,047,718	1,047,718	(895,221)
	HF - INTER-DEPARTMENTAL CHARGES	27,613,321	22,262,597	22,262,597	5,350,724
	OO - OTHER EXPENSE	525,407	251,639	251,639	273,768
<b>EXP Total</b>		<b>364,773,844</b>	<b>358,490,411</b>	<b>358,490,411</b>	<b>6,283,433</b>
REV	AA - FUND BALANCE	-	13,349,134	-	-
	BC - PERMITS & LICENSES	2,828,447	1,903,774	1,903,774	(924,673)
	BD - FINES & FORFEITS	1,750,000	959,900	959,900	(790,100)
	BE - INVEST INCOME	110,201	102,918	102,918	(7,283)
	BF - RENTS & RECOVERIES	350,000	878,652	878,652	528,652
	BG - REVENUE OFFSET TO EXPENSE	1,417,421	-	-	(1,417,421)
	BH - DEPT REVENUES	3,411,617	3,296,599	3,296,599	(115,018)
	BJ - INTERDEPT REVENUES	552,024	280,084	280,084	(271,940)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	11,000,000	140	140	(10,999,860)
	TL - PROPERTY TAX	343,354,134	343,354,134	343,354,134	-
<b>REV Total</b>		<b>364,773,844</b>	<b>364,125,334</b>	<b>350,776,200</b>	<b>(13,997,644)</b>
<b>Surplus / (Deficit)</b>		<b>-</b>	<b>5,634,923</b>	<b>(7,714,211)</b>	

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## POLICE HEADQUARTER FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	201,114,965	194,903,062	194,903,062	6,211,903
	AB - FRINGE BENEFITS	91,681,609	88,809,516	88,809,516	2,872,093
	AC - WORKERS COMPENSATION	2,920,149	2,835,010	2,835,010	85,139
	BB - EQUIPMENT	693,962	161,022	161,022	532,940
	DD - GENERAL EXPENSES	3,421,380	2,766,105	2,766,105	655,275
	DE - CONTRACTUAL SERVICES	7,422,221	7,110,509	7,110,509	311,712
	DF - UTILITY COSTS	2,533,440	2,417,494	2,417,494	115,946
	HD - DEBT SERVICE CHARGEBACKS	6,199,243	6,148,734	6,148,734	50,509
	HF - INTER-DEPARTMENTAL CHARGES	33,695,800	25,837,979	25,837,979	7,857,821
	OO - OTHER EXPENSE	250,000	91,262	91,262	158,738
<b>EXP Total</b>		<b>349,932,769</b>	<b>331,080,693</b>	<b>331,080,693</b>	<b>18,852,076</b>
REV	BC - PERMITS & LICENSES	900,000	452,310	452,310	(447,690)
	BE - INVEST INCOME	2,049	13,712	13,712	11,663
	BF - RENTS & RECOVERIES	400,000	1,009,819	1,009,819	609,819
	BG - REVENUE OFFSET TO EXPENSE	1,938,053	-	-	(1,938,053)
	BH - DEPT REVENUES	21,832,500	18,952,477	18,952,477	(2,880,023)
	BI - CAP BACKCHARGES	1,691,829	1,123,739	1,123,739	(568,090)
	BJ - INTERDEPT REVENUES	12,677,538	11,213,283	11,213,283	(1,464,255)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	404,035	404,035	48,035
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	3,664,463	124,823	124,823	(3,539,640)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,589,000	244,634	244,634	(2,344,366)
	TL - PROPERTY TAX	279,980,342	279,980,342	279,980,342	-
	TX - SPECIAL TAXES - SPECIAL TAXES	23,900,995	23,845,401	23,845,401	(55,594)
<b>REV Total</b>		<b>349,932,769</b>	<b>337,364,574</b>	<b>337,364,574</b>	<b>(12,568,195)</b>
<b>Surplus / (Deficit)</b>		<b>-</b>	<b>6,283,881</b>	<b>6,283,881</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## RED LIGHT CAMERA FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	HH - INTERFD CHGS - INTERFUND CHARGES	-	10,271,395	10,271,395	(10,271,395)
EXP Total		-	10,271,395	10,271,395	(10,271,395)
REV	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	10,271,395	10,271,395	10,271,395
REV Total		-	10,271,395	10,271,395	10,271,395
Surplus / (Deficit)		-	-	-	-

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## SEWER AND STORM WATER RESOURCE DISTRICT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	19,905,330	17,345,270	17,345,270	2,560,060
	AB - FRINGE BENEFITS	9,545,432	8,752,309	8,752,309	793,123
	BB - EQUIPMENT	299,000	55,759	55,759	243,241
	DD - GENERAL EXPENSES	14,615,801	10,174,986	10,174,986	4,440,815
	DE - CONTRACTUAL SERVICES	21,867,272	21,315,605	21,315,605	551,667
	DF - UTILITY COSTS	14,782,498	10,011,490	10,011,490	4,771,008
	FF - INTEREST	11,351,775	8,347,671	8,347,671	3,004,104
	GG - PRINCIPAL	22,045,500	21,560,500	21,560,500	485,000
	HH - INTERFD CHGS - INTERFUND CHARGES	27,426,600	27,764,135	27,764,135	(337,535)
	OO - OTHER EXPENSE	24,863,174	-	-	24,863,174
<b>EXP Total</b>		<b>166,702,382</b>	<b>125,327,726</b>	<b>125,327,726</b>	<b>41,374,656</b>
REV	AA - FUND BALANCE	52,784,573	106,190,129	106,190,129	53,405,556
	BC - PERMITS & LICENSES	241,900	297,436	297,436	55,536
	BE - INVEST INCOME	1,294,000	1,132,743	1,132,743	(161,257)
	BF - RENTS & RECOVERIES	2,007,452	1,412,702	1,412,702	(594,750)
	BG - REVENUE OFFSET TO EXPENSE	160,005	-	-	(160,005)
	BH - DEPT REVENUES	9,726,212	2,031,875	2,031,875	(7,694,337)
	BI - CAP BACKCHARGES	618,680	392,600	392,600	(226,080)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	99,869,560	104,054,375	104,054,375	4,184,815
<b>REV Total</b>		<b>166,702,382</b>	<b>215,511,861</b>	<b>215,511,861</b>	<b>48,809,479</b>
<b>Surplus / (Deficit)</b>			<b>-</b>	<b>90,184,135</b>	<b>90,184,135</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## NASSAU COUNTY PUBLIC UTILITY AGENCY FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	DD - GENERAL EXPENSES	2,393,933	2,463,751	2,463,751	(69,818)
	DE - CONTRACTUAL SERVICES	31,873	-	-	31,873
	HH - INTERFD CHGS - INTERFUND CHARGES	63,364	31,174	31,174	32,190
<b>EXP Total</b>		<b>2,489,170</b>	<b>2,494,925</b>	<b>2,494,925</b>	<b>(5,755)</b>
REV	AA - FUND BALANCE	-	(1,085,111)	-	-
	BE - INVEST INCOME	-	91	91	91
	BF - RENTS & RECOVERIES	-	2,362,798	2,362,798	2,362,798
	BH - DEPT REVENUES	2,489,170	1,054,668	1,054,668	(1,434,502)
<b>REV Total</b>		<b>2,489,170</b>	<b>2,332,446</b>	<b>3,417,557</b>	<b>928,387</b>
<b>Surplus / (Deficit)</b>		<b>-</b>	<b>(162,479)</b>	<b>922,632</b>	



# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	419,909,673	382,977,140	382,977,140	36,932,533
	AB - FRINGE BENEFITS	195,597,821	193,852,016	193,852,016	1,745,805
	AC - WORKERS COMPENSATION	15,325,307	15,708,441	15,708,441	(383,134)
	BB - EQUIPMENT	1,333,044	490,067	490,067	842,977
	DD - GENERAL EXPENSES	24,364,127	21,828,551	21,828,551	2,535,576
	DE - CONTRACTUAL SERVICES	115,274,979	105,994,796	105,994,796	9,280,183
	DF - UTILITY COSTS	34,417,219	33,357,588	33,357,588	1,059,632
	DG - VAR DIRECT EXPENSES	5,225,000	5,225,000	5,225,000	-
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	59,413,817	59,413,817	(1,558,231)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	283,819,693	255,257,121	255,257,121	28,562,572
	HF - INTER-DEPARTMENTAL CHARGES	76,169,927	45,874,777	45,874,777	30,295,150
	HH - INTERFD CHGS - INTERFUND CHARGES	14,764,624	26,888,309	26,888,309	(12,123,685)
	JA - CONTINGENCIES RESERVE	-	260,980	260,980	(260,980)
	MM - MASS TRANSPORTATION	46,819,670	47,080,836	47,080,836	(261,166)
	NA - NCIFA EXPENDITURES	1,400,000	1,450,000	1,450,000	(50,000)
	OO - OTHER EXPENSE	97,693,464	75,501,663	75,501,663	22,191,801
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	162,916,696	162,916,696	10,683,304
	SS - RECIPIENT GRANTS	61,750,000	67,661,370	67,661,370	(5,911,370)
	TT - PURCHASED SERVICES	50,541,207	56,799,630	56,799,630	(6,258,423)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	61,714,048	61,714,048	(3,759,048)
	XX - MEDICAID	237,500,000	234,903,480	234,903,480	2,596,520
<b>EXP Total</b>		<b>1,984,316,341</b>	<b>1,868,156,326</b>	<b>1,868,156,326</b>	<b>116,160,015</b>
REV	AA - FUND BALANCE	-	52,034,102	-	-
	BA - INT PENALTY ON TAX	27,500,000	26,521,038	26,521,038	(978,962)
	BC - PERMITS & LICENSES	8,381,900	7,467,361	7,467,361	(914,539)
	BD - FINES & FORFEITS	51,172,000	36,284,862	36,284,862	(14,887,138)
	BE - INVEST INCOME	8,000,200	2,295,719	2,295,719	(5,704,481)
	BF - RENTS & RECOVERIES	33,281,821	32,196,433	32,196,433	(1,085,388)
	BG - REVENUE OFFSET TO EXPENSE	9,183,143	13,049,523	13,049,523	3,866,380
	BH - DEPT REVENUES	69,870,847	65,194,350	65,194,350	(4,676,497)
	BI - CAP BACKCHARGES	11,109,460	8,257,960	8,257,960	(2,851,500)
	BJ - INTERDEPT REVENUES	126,696,532	84,660,713	84,660,713	(42,035,819)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,500,725	6,880,970	6,880,970	380,245
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	54,101,812	50,325,347	50,325,347	(3,776,465)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	173,837,359	207,675,827	207,675,827	33,838,468
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	228,583,941	170,681,103	170,681,103	(57,902,838)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	939,610,437	939,610,437	(1,641,278)
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	61,831,308	61,831,308	0
	TL - PROPERTY TAX	162,838,578	164,166,235	164,166,235	1,327,657
	TO - OTB 5% TAX	5,300,000	4,295,496	4,295,496	(1,004,504)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	3,238,094	3,238,094	(636,906)
<b>REV Total</b>		<b>1,984,316,341</b>	<b>1,936,666,879</b>	<b>1,884,632,777</b>	<b>(99,683,564)</b>
<b>Surplus / (Deficit)</b>		<b>-</b>	<b>68,510,553</b>	<b>16,476,451</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	141,120	-	-	141,120
	BB - EQUIPMENT	4,040	-	-	4,040
	DD - GENERAL EXPENSES	4,696	515	515	4,181
	DE - CONTRACTUAL SERVICES	29,400	(209)	(209)	29,609
<b>EXP Total</b>		<b>179,256</b>	<b>306</b>	<b>306</b>	<b>178,950</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	3,718,277	3,074,032	3,074,032	644,245
	DD - GENERAL EXPENSES	108,400	85,871	85,871	22,529
	DE - CONTRACTUAL SERVICES	1,479,000	1,113,500	1,113,500	365,500
<b>EXP Total</b>		<b>5,305,677</b>	<b>4,273,403</b>	<b>4,273,403</b>	<b>1,032,274</b>
REV	BI - CAP BACKCHARGES	79,113	48,396	48,396	(30,717)
<b>REV Total</b>		<b>79,113</b>	<b>48,396</b>	<b>48,396</b>	<b>(30,717)</b>
<b>Surplus / (Deficit)</b>		<b>(5,226,564)</b>	<b>(4,225,008)</b>	<b>(4,225,008)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	13,546,152	12,273,956	12,273,956	1,272,196
	BB - EQUIPMENT	5,000	-	-	5,000
	DD - GENERAL EXPENSES	681,383	524,874	524,874	156,509
	DE - CONTRACTUAL SERVICES	195,000	119,774	119,774	75,226
<b>EXP Total</b>		<b>14,427,535</b>	<b>12,918,603</b>	<b>12,918,603</b>	<b>1,508,932</b>
REV	BF - RENTS & RECOVERIES	-	5,696	5,696	5,696
	BH - DEPT REVENUES	150,000	98,685	98,685	(51,315)
	BI - CAP BACKCHARGES	52,690	35,552	35,552	(17,138)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	490,000	-	-	(490,000)
<b>REV Total</b>		<b>692,690</b>	<b>139,933</b>	<b>139,933</b>	<b>(552,757)</b>
<b>Surplus / (Deficit)</b>		<b>(13,734,845)</b>	<b>(12,778,670)</b>	<b>(12,778,670)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	12,462,567	9,673,876	9,673,876	2,788,691
	AC - WORKERS COMPENSATION	-	(388)	(388)	388
	BB - EQUIPMENT	16,920	612	612	16,308
	DD - GENERAL EXPENSES	742,279	884,225	884,225	(141,946)
	DE - CONTRACTUAL SERVICES	2,135,917	2,781,713	2,781,713	(645,796)
<b>EXP Total</b>		<b>15,357,683</b>	<b>13,340,038</b>	<b>13,340,038</b>	<b>2,017,645</b>
REV	BD - FINES & FORFEITS	90,000	203,862	203,862	113,862
	BF - RENTS & RECOVERIES	750,000	1,191,797	1,191,797	441,797
	BH - DEPT REVENUES	185,000	151,191	151,191	(33,809)
	BJ - INTERDEPT REVENUES	2,613,416	1,149,657	1,149,657	(1,463,759)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	279,379	279,379	(20,621)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	71,870	71,870	(3,130)
<b>REV Total</b>		<b>4,013,416</b>	<b>3,047,756</b>	<b>3,047,756</b>	<b>(965,660)</b>
<b>Surplus / (Deficit)</b>		<b>(11,344,267)</b>	<b>(10,292,282)</b>	<b>(10,292,282)</b>	

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



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

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	5,912,551	5,191,149	5,191,149	721,402
	DD - GENERAL EXPENSES	604,388	494,206	494,206	110,182
	DE - CONTRACTUAL SERVICES	12,028,158	9,736,774	9,736,774	2,291,384
	HF - INTER-DEPARTMENTAL CHARGES	2,133,568	2,217,487	2,217,487	(83,919)
	HH - INTERFD CHGS - INTERFUND CHARGES	-	91,335	91,335	(91,335)
<b>EXP Total</b>		<b>20,678,665</b>	<b>17,730,952</b>	<b>17,730,952</b>	<b>2,947,713</b>
REV	BF - RENTS & RECOVERIES	55,357	1,413,095	1,413,095	1,357,738
	BH - DEPT REVENUES	275,250	177,669	177,669	(97,582)
	BJ - INTERDEPT REVENUES	883,579	791,080	791,080	(92,499)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	394,000	3,026,282	3,026,282	2,632,282
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	7,779,206	6,861,295	6,861,295	(917,911)
<b>REV Total</b>		<b>9,387,392</b>	<b>12,269,420</b>	<b>12,269,420</b>	<b>2,882,028</b>
<b>Surplus / (Deficit)</b>		<b>(11,291,273)</b>	<b>(5,461,532)</b>	<b>(5,461,532)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	3,126,794	2,384,162	2,384,162	742,632
	AC - WORKERS COMPENSATION	9,912,222	9,190,711	9,190,711	721,511
	BB - EQUIPMENT	8,400	1,274	1,274	7,126
	DD - GENERAL EXPENSES	44,270	38,351	38,351	5,919
	DE - CONTRACTUAL SERVICES	1,590,932	1,524,477	1,524,477	66,455
	OO - OTHER EXPENSE	525,000	525,000	525,000	-
<b>EXP Total</b>		<b>15,207,618</b>	<b>13,663,974</b>	<b>13,663,974</b>	<b>1,543,644</b>
REV	BF - RENTS & RECOVERIES	900,000	1,740,914	1,740,914	840,914
	BI - CAP BACKCHARGES	25,513	112,668	112,668	87,155
	BJ - INTERDEPT REVENUES	552,731	461,702	461,702	(91,029)
<b>REV Total</b>		<b>1,478,244</b>	<b>2,315,284</b>	<b>2,315,284</b>	<b>837,040</b>
	<b>Surplus / (Deficit)</b>	<b>(13,729,374)</b>	<b>(11,348,690)</b>	<b>(11,348,690)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted	Current	Year End	Fav / (Unfav)
		Budget	Obligation	Operating Results	Variance
EXP	AA - SALARIES, WAGES & FEES	2,418,999	1,816,748	1,816,748	602,251
	BB - EQUIPMENT	3,487	2,013	2,013	1,474
	DD - GENERAL EXPENSES	20,199	20,525	20,525	(326)
	HF - INTER-DEPARTMENTAL CHARGES	701,707	-	-	701,707
<b>EXP Total</b>		<b>3,144,392</b>	<b>1,839,286</b>	<b>1,839,286</b>	<b>1,305,106</b>
REV	BC - PERMITS & LICENSES	3,810,000	2,911,198	2,911,198	(898,802)
	BD - FINES & FORFEITS	950,000	471,800	471,800	(478,200)
	BH - DEPT REVENUES	510,200	115	115	(510,086)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,900	69,513	69,513	23,613
<b>REV Total</b>		<b>5,316,100</b>	<b>3,452,626</b>	<b>3,452,626</b>	<b>(1,863,474)</b>
<b>Surplus / (Deficit)</b>		<b>2,171,708</b>	<b>1,613,340</b>	<b>1,613,340</b>	<b>-</b>



# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	124,914,066	125,139,220	125,139,220	(225,154)
	AC - WORKERS COMPENSATION	3,850,107	4,812,321	4,812,321	(962,214)
	BB - EQUIPMENT	16,632	12,807	12,807	3,825
	DD - GENERAL EXPENSES	3,549,536	3,073,616	3,073,616	475,920
	DE - CONTRACTUAL SERVICES	23,562,957	26,366,423	26,366,423	(2,803,466)
	DF - UTILITY COSTS	535,000	483,589	483,589	51,411
	HF - INTER-DEPARTMENTAL CHARGES	8,845,585	23,358	23,358	8,822,227
<b>EXP Total</b>		<b>165,273,883</b>	<b>159,911,334</b>	<b>159,911,334</b>	<b>5,362,549</b>
REV	BD - FINES & FORFEITS	30,000	14,013	14,013	(15,987)
	BF - RENTS & RECOVERIES	893,000	829,639	829,639	(63,361)
	BG - REVENUE OFFSET TO EXPENSE	500,000	500,000	500,000	-
	BH - DEPT REVENUES	2,725,000	2,406,945	2,406,945	(318,055)
	BJ - INTERDEPT REVENUES	290,000	160,300	160,300	(129,700)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,671,675	12,878,755	12,878,755	(1,792,920)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,000	303,945	303,945	(129,055)
<b>REV Total</b>		<b>19,542,675</b>	<b>17,093,596</b>	<b>17,093,596</b>	<b>(2,449,079)</b>
<b>Surplus / (Deficit)</b>		<b>(145,731,208)</b>	<b>(142,817,737)</b>	<b>(142,817,737)</b>	<b>-</b>

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# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT

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## CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	3,683,907	1,750,158	1,750,158	1,933,749
	DD - GENERAL EXPENSES	32,400	70,565	70,565	(38,165)
	DE - CONTRACTUAL SERVICES	100,361	38,399	38,399	61,962
<b>EXP Total</b>		<b>3,816,668</b>	<b>1,859,122</b>	<b>1,859,122</b>	<b>1,957,546</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	2,617,508	2,424,593	2,424,593	192,915
	BB - EQUIPMENT	1,350	-	-	1,350
	DD - GENERAL EXPENSES	1,770,506	1,734,131	1,734,131	36,375
	DE - CONTRACTUAL SERVICES	3,000	-	-	3,000
	HF - INTER-DEPARTMENTAL CHARGES	816,560	-	-	816,560
<b>EXP Total</b>		<b>5,208,924</b>	<b>4,158,724</b>	<b>4,158,724</b>	<b>1,050,200</b>
REV	BF - RENTS & RECOVERIES	-	6,510	6,510	6,510
	BJ - INTERDEPT REVENUES	1,390,989	640,415	640,415	(750,574)
<b>REV Total</b>		<b>1,390,989</b>	<b>646,925</b>	<b>646,925</b>	<b>(744,064)</b>
	<b>Surplus / (Deficit)</b>	<b>(3,817,935)</b>	<b>(3,511,799)</b>	<b>(3,511,799)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## CL - COUNTY CLERK

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	6,164,787	5,461,171	5,461,171	703,616
	BB - EQUIPMENT	154,000	42,306	42,306	111,694
	DD - GENERAL EXPENSES	371,750	342,936	342,936	28,814
	DE - CONTRACTUAL SERVICES	325,000	324,973	324,973	27
<b>EXP Total</b>		<b>7,015,537</b>	<b>6,171,386</b>	<b>6,171,386</b>	<b>844,151</b>
REV	BD - FINES & FORFEITS	200,000	201,519	201,519	1,519
	BH - DEPT REVENUES	15,661,600	15,693,600	15,693,600	32,000
<b>REV Total</b>		<b>15,861,600</b>	<b>15,895,119</b>	<b>15,895,119</b>	<b>33,519</b>
<b>Surplus / (Deficit)</b>		<b>8,846,063</b>	<b>9,723,733</b>	<b>9,723,733</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	7,321,450	5,889,590	5,889,590	1,431,860
	BB - EQUIPMENT	100,000	(471)	(471)	100,471
	DD - GENERAL EXPENSES	150,000	75,973	75,973	74,027
	DE - CONTRACTUAL SERVICES	564,000	424,375	424,375	139,625
<b>EXP Total</b>		<b>8,135,450</b>	<b>6,389,466</b>	<b>6,389,466</b>	<b>1,745,984</b>
REV	BF - RENTS & RECOVERIES	500,000	383,608	383,608	(116,392)
	BH - DEPT REVENUES	16,300	16,454	16,454	154
	BI - CAP BACKCHARGES	-	266,770	266,770	266,770
<b>REV Total</b>		<b>516,300</b>	<b>666,832</b>	<b>666,832</b>	<b>150,532</b>
<b>Surplus / (Deficit)</b>		<b>(7,619,150)</b>	<b>(5,722,634)</b>	<b>(5,722,634)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	4,848,678	4,201,065	4,201,065	647,613
	BB - EQUIPMENT	4,000	-	-	4,000
	DD - GENERAL EXPENSES	238,161	219,105	219,105	19,056
	DE - CONTRACTUAL SERVICES	21,000	-	-	21,000
	HH - INTERFD CHGS - INTERFUND CHARGES	50,000	-	-	50,000
<b>EXP Total</b>		<b>5,161,839</b>	<b>4,420,169</b>	<b>4,420,169</b>	<b>741,670</b>
REV	BF - RENTS & RECOVERIES	-	2,528	2,528	2,528
	BH - DEPT REVENUES	280,550	370,790	370,790	90,240
<b>REV Total</b>		<b>280,550</b>	<b>373,318</b>	<b>373,318</b>	<b>92,768</b>
<b>Surplus / (Deficit)</b>		<b>(4,881,289)</b>	<b>(4,046,851)</b>	<b>(4,046,851)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## CT - COURTS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AB - FRINGE BENEFITS	1,925,236	1,702,613	1,702,613	222,623
<b>EXP Total</b>		<b>1,925,236</b>	<b>1,702,613</b>	<b>1,702,613</b>	<b>222,623</b>
REV	BG - REVENUE OFFSET TO EXPENSE	103,667	-	-	(103,667)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,805,192	1,555,290	1,555,290	(249,902)
<b>REV Total</b>		<b>1,908,859</b>	<b>1,555,290</b>	<b>1,555,290</b>	<b>(353,569)</b>
<b>Surplus / (Deficit)</b>		<b>(16,377)</b>	<b>(147,324)</b>	<b>(147,324)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	29,452,783	26,855,384	26,855,384	2,597,399
	BB - EQUIPMENT	30,500	29,936	29,936	564
	DD - GENERAL EXPENSES	807,347	867,513	867,513	(60,166)
	DE - CONTRACTUAL SERVICES	1,069,040	1,052,272	1,052,272	16,768
	HF - INTER-DEPARTMENTAL CHARGES	3,676,393	-	-	3,676,393
<b>EXP Total</b>		<b>35,036,063</b>	<b>28,805,105</b>	<b>28,805,105</b>	<b>6,230,958</b>
REV	BD - FINES & FORFEITS	-	(1,500)	(1,500)	(1,500)
	BE - INVEST INCOME	200	-	-	(200)
	BF - RENTS & RECOVERIES	30,000	180,945	180,945	150,945
	BH - DEPT REVENUES	25,000	31,982	31,982	6,982
	BJ - INTERDEPT REVENUES	546,322	546,322	546,322	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	2,013,749	663,764	663,764	(1,349,985)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	233,806	22,427	22,427	(211,379)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	51,262	50,460	50,460	(802)
<b>REV Total</b>		<b>2,900,339</b>	<b>1,494,400</b>	<b>1,494,400</b>	<b>(1,405,939)</b>
<b>Surplus / (Deficit)</b>		<b>(32,135,724)</b>	<b>(27,310,705)</b>	<b>(27,310,705)</b>	<b>-</b>



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# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT

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## DR - DRUG & ALCOHOL

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
REV	BF - RENTS & RECOVERIES	-	13,385	13,385	13,385
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	(247)	(247)	(247)
<b>REV Total</b>		-	<b>13,139</b>	<b>13,139</b>	<b>13,139</b>

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# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT

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## DS - DEBT SERVICE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	HD - DEBT SERVICE CHARGEBACKS	283,819,693	255,257,121	255,257,121	28,562,572
<b>EXP Total</b>		<b>283,819,693</b>	<b>255,257,121</b>	<b>255,257,121</b>	<b>28,562,572</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	11,660,157	11,358,899	11,358,899	301,258
	BB - EQUIPMENT	64,985	36,797	36,797	28,188
	DD - GENERAL EXPENSES	823,970	691,905	691,905	132,065
	DE - CONTRACTUAL SERVICES	549,000	232,942	232,942	316,058
<b>EXP Total</b>		<b>13,098,112</b>	<b>12,320,543</b>	<b>12,320,543</b>	<b>777,569</b>
REV	BF - RENTS & RECOVERIES	120,000	100,259	100,259	(19,741)
	BH - DEPT REVENUES	35,000	51,303	51,303	16,303
<b>REV Total</b>		<b>155,000</b>	<b>151,562</b>	<b>151,562</b>	<b>(3,438)</b>
<b>Surplus / (Deficit)</b>		<b>(12,943,112)</b>	<b>(12,168,982)</b>	<b>(12,168,982)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	530,587	420,108	420,108	110,479
	BB - EQUIPMENT	18,768	-	-	18,768
	DD - GENERAL EXPENSES	20,000	43,308	43,308	(23,308)
	DE - CONTRACTUAL SERVICES	-	51,439	51,439	(51,439)
	HF - INTER-DEPARTMENTAL CHARGES	105,018	101,724	101,724	3,294
<b>EXP Total</b>		<b>674,373</b>	<b>616,579</b>	<b>616,579</b>	<b>57,794</b>
REV	BF - RENTS & RECOVERIES	-	2,142	2,142	2,142
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	185,188	-	-	(185,188)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	420,000	454,065	454,065	34,065
<b>REV Total</b>		<b>605,188</b>	<b>456,207</b>	<b>456,207</b>	<b>(148,981)</b>
	<b>Surplus / (Deficit)</b>	<b>(69,185)</b>	<b>(160,372)</b>	<b>(160,372)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AB - FRINGE BENEFITS	169,952,962	169,905,418	169,905,418	47,544
<b>EXP Total</b>		<b>169,952,962</b>	<b>169,905,418</b>	<b>169,905,418</b>	<b>47,544</b>
REV	BF - RENTS & RECOVERIES	-	29,945	29,945	29,945
	BG - REVENUE OFFSET TO EXPENSE	2,528,014	-	-	(2,528,014)
	BH - DEPT REVENUES	-	14,879	14,879	14,879
	BI - CAP BACKCHARGES	-	27,907	27,907	27,907
	BJ - INTERDEPT REVENUES	-	545	545	545
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	13,000,000	-	-	(13,000,000)
<b>REV Total</b>		<b>15,528,014</b>	<b>73,275</b>	<b>73,275</b>	<b>(15,454,739)</b>
<b>Surplus / (Deficit)</b>		<b>(154,424,948)</b>	<b>(169,832,143)</b>	<b>(169,832,143)</b>	<b>-</b>

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# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT

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## GL - GENERAL LEDGER DEFAULT ORG

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
REV	BF - RENTS & RECOVERIES	-	(563)	(563)	(563)
<b>REV Total</b>		-	<b>(563)</b>	<b>(563)</b>	<b>(563)</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	16,836,835	14,900,917	14,900,917	1,935,918
	BB - EQUIPMENT	17,570	8,303	8,303	9,267
	DD - GENERAL EXPENSES	1,792,099	1,656,182	1,656,182	135,917
	DE - CONTRACTUAL SERVICES	1,699,532	864,503	864,503	835,029
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	6,642,424	6,643,756	6,643,756	(1,332)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	162,916,696	162,916,696	10,683,304
<b>EXP Total</b>		<b>205,588,460</b>	<b>191,990,358</b>	<b>191,990,358</b>	<b>13,598,102</b>
REV	BC - PERMITS & LICENSES	4,286,900	4,158,039	4,158,039	(128,861)
	BD - FINES & FORFEITS	230,000	232,024	232,024	2,024
	BF - RENTS & RECOVERIES	300,000	4,352,259	4,352,259	4,052,259
	BH - DEPT REVENUES	11,217,400	10,058,708	10,058,708	(1,158,692)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	102,059	86,379	86,379	(15,680)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	41,930,383	41,930,383	41,930,383
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	102,564,695	49,604,684	49,604,684	(52,960,011)
<b>REV Total</b>		<b>118,701,054</b>	<b>110,422,476</b>	<b>110,422,476</b>	<b>(8,278,578)</b>
<b>Surplus / (Deficit)</b>		<b>(86,887,406)</b>	<b>(81,567,882)</b>	<b>(81,567,882)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## HI - CE - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	709,729	367,212	367,212	342,517
	BB - EQUIPMENT	1,000	-	-	1,000
	DD - GENERAL EXPENSES	109,909	2,447	2,447	107,462
	DE - CONTRACTUAL SERVICES	1,000,000	1,000,000	1,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	727,372	885,569	885,569	(158,197)
<b>EXP Total</b>		<b>2,548,010</b>	<b>2,255,227</b>	<b>2,255,227</b>	<b>292,783</b>
REV	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	483,602	-	-	(483,602)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,000,000	989,457	989,457	(10,543)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	23,729	23,779	23,779	50
<b>REV Total</b>		<b>1,507,331</b>	<b>1,013,236</b>	<b>1,013,236</b>	<b>(494,095)</b>
<b>Surplus / (Deficit)</b>		<b>(1,040,679)</b>	<b>(1,241,991)</b>	<b>(1,241,991)</b>	<b>-</b>



# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## HP - CE - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	267,792	182,124	182,124	85,668
	BB - EQUIPMENT	3,360	-	-	3,360
	DD - GENERAL EXPENSES	26,235	947	947	25,288
	HF - INTER-DEPARTMENTAL CHARGES	316,372	245,888	245,888	70,484
<b>EXP Total</b>		<b>613,759</b>	<b>428,959</b>	<b>428,959</b>	<b>184,800</b>
REV	BD - FINES & FORFEITS	50,000	29,889	29,889	(20,111)
	BJ - INTERDEPT REVENUES	501,383	-	-	(501,383)
<b>REV Total</b>		<b>551,383</b>	<b>29,889</b>	<b>29,889</b>	<b>(521,494)</b>
<b>Surplus / (Deficit)</b>		<b>(62,376)</b>	<b>(399,069)</b>	<b>(399,069)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	700,456	580,222	580,222	120,235
	DD - GENERAL EXPENSES	15,670	3,435	3,435	12,235
	DE - CONTRACTUAL SERVICES	15,000	5,374	5,374	9,626
<b>EXP Total</b>		<b>731,126</b>	<b>589,031</b>	<b>589,031</b>	<b>142,095</b>
REV	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	50,000	50,000	50,000	-
<b>REV Total</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Surplus / (Deficit)</b>		<b>(681,126)</b>	<b>(539,031)</b>	<b>(539,031)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	11,316,448	9,767,626	9,767,626	1,548,822
	BB - EQUIPMENT	22,250	-	-	22,250
	DD - GENERAL EXPENSES	477,150	251,451	251,451	225,699
	DE - CONTRACTUAL SERVICES	9,473,706	8,158,912	8,158,912	1,314,794
	DF - UTILITY COSTS	5,043,820	4,561,711	4,561,711	482,109
	HF - INTER-DEPARTMENTAL CHARGES	1,042,252	-	-	1,042,252
<b>EXP Total</b>		<b>27,375,626</b>	<b>22,739,700</b>	<b>22,739,700</b>	<b>4,635,926</b>
REV	BF - RENTS & RECOVERIES	-	93,096	93,096	93,096
	BH - DEPT REVENUES	27,000	2,473	2,473	(24,527)
	BI - CAP BACKCHARGES	3,101,990	3,453,119	3,453,119	351,129
	BJ - INTERDEPT REVENUES	8,428,706	8,070,693	8,070,693	(358,013)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	424,837	12,819	12,819	(412,018)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	366,420	416,142	416,142	49,722
<b>REV Total</b>		<b>12,348,953</b>	<b>12,048,342</b>	<b>12,048,342</b>	<b>(300,611)</b>
<b>Surplus / (Deficit)</b>		<b>(15,026,673)</b>	<b>(10,691,358)</b>	<b>(10,691,358)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	6,398,110	5,356,823	5,356,823	1,041,287
	BB - EQUIPMENT	31,580	6,005	6,005	25,575
	DD - GENERAL EXPENSES	1,574,957	1,920,910	1,920,910	(345,953)
	DE - CONTRACTUAL SERVICES	983,453	805,000	805,000	178,453
<b>EXP Total</b>		<b>8,988,100</b>	<b>8,088,737</b>	<b>8,088,737</b>	<b>899,363</b>
REV	BF - RENTS & RECOVERIES	-	323,266	323,266	323,266
<b>REV Total</b>		<b>-</b>	<b>323,266</b>	<b>323,266</b>	<b>323,266</b>
<b>Surplus / (Deficit)</b>		<b>(8,988,100)</b>	<b>(7,765,472)</b>	<b>(7,765,472)</b>	<b>-</b>

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# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT

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## LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2010 Adopted	Current	Year End	Fav / (Unfav)
		Budget	Obligation	Operating Results	Variance
EXP	AA - SALARIES, WAGES & FEES	444,817	320,370	320,370	124,447
	DD - GENERAL EXPENSES	8,106	1,868	1,868	6,238
	DE - CONTRACTUAL SERVICES	503,294	204,891	204,891	298,403
<b>EXP Total</b>		<b>956,217</b>	<b>527,129</b>	<b>527,129</b>	<b>429,088</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	496,059	444,396	444,396	51,663
	BB - EQUIPMENT	600	-	-	600
	DD - GENERAL EXPENSES	21,900	6,042	6,042	15,858
	DE - CONTRACTUAL SERVICES	62,500	2,448	2,448	60,052
<b>EXP Total</b>		<b>581,059</b>	<b>452,885</b>	<b>452,885</b>	<b>128,174</b>
REV	BF - RENTS & RECOVERIES	-	8,660	8,660	8,660
<b>REV Total</b>		<b>-</b>	<b>8,660</b>	<b>8,660</b>	<b>8,660</b>
<b>Surplus / (Deficit)</b>		<b>(581,059)</b>	<b>(444,225)</b>	<b>(444,225)</b>	

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	4,915,216	4,665,067	4,665,067	250,149
	BB - EQUIPMENT	17,320	4,139	4,139	13,181
	DD - GENERAL EXPENSES	385,270	360,794	360,794	24,476
	DE - CONTRACTUAL SERVICES	58,805	57,145	57,145	1,660
	HF - INTER-DEPARTMENTAL CHARGES	4,982,367	4,939,039	4,939,039	43,328
<b>EXP Total</b>		<b>10,358,978</b>	<b>10,026,184</b>	<b>10,026,184</b>	<b>332,794</b>
REV	BF - RENTS & RECOVERIES	-	55,116	55,116	55,116
	BH - DEPT REVENUES	20,000	22,525	22,525	2,525
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,295,000	1,608,462	1,608,462	(686,538)
<b>REV Total</b>		<b>2,315,000</b>	<b>1,686,103</b>	<b>1,686,103</b>	<b>(628,897)</b>
	<b>Surplus / (Deficit)</b>	<b>(8,043,978)</b>	<b>(8,340,081)</b>	<b>(8,340,081)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	(378,141)	(105,948)	(105,948)	(272,193)
	AB - FRINGE BENEFITS	23,719,623	22,243,985	22,243,985	1,475,638
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	59,413,817	59,413,817	(1,558,231)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	6,842,331	6,747,454	6,747,454	94,877
	HH - INTERFD CHGS - INTERFUND CHARGES	14,714,624	16,525,579	16,525,579	(1,810,955)
	JA - CONTINGENCIES RESERVE	-	260,980	260,980	(260,980)
	NA - NCIFA EXPENDITURES	1,400,000	1,450,000	1,450,000	(50,000)
	OO - OTHER EXPENSE	32,559,619	24,090,365	24,090,365	8,469,254
<b>EXP Total</b>		<b>149,713,642</b>	<b>143,626,231</b>	<b>143,626,231</b>	<b>6,087,411</b>
REV	AA - FUND BALANCE	-	52,034,102	-	-
	BE - INVEST INCOME	-	5,640	5,640	5,640
	BF - RENTS & RECOVERIES	50,000	(127,739)	(127,739)	(177,739)
	BG - REVENUE OFFSET TO EXPENSE	6,051,462	12,549,523	12,549,523	6,498,061
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	14,714,624	16,525,579	16,525,579	1,810,955
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	136,600	219,670	219,670	83,070
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,656,084	2,295,950	2,295,950	(360,134)
<b>REV Total</b>		<b>23,608,770</b>	<b>83,502,726</b>	<b>31,468,624</b>	<b>7,859,854</b>
<b>Surplus / (Deficit)</b>		<b>(126,104,872)</b>	<b>(60,123,505)</b>	<b>(112,157,607)</b>	<b>-</b>



# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	493,697	484,977	484,977	8,720
	DD - GENERAL EXPENSES	7,690	1,724	1,724	5,966
	DE - CONTRACTUAL SERVICES	13,642	8,550	8,550	5,092
<b>EXP Total</b>		<b>515,029</b>	<b>495,251</b>	<b>495,251</b>	<b>19,778</b>
REV	BH - DEPT REVENUES	400,000	528,940	528,940	128,940
<b>REV Total</b>		<b>400,000</b>	<b>528,940</b>	<b>528,940</b>	<b>128,940</b>
<b>Surplus / (Deficit)</b>		<b>(115,029)</b>	<b>33,689</b>	<b>33,689</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## PB - PROBATION

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	17,569,406	15,503,996	15,503,996	2,065,410
	BB - EQUIPMENT	17,712	17,638	17,638	74
	DD - GENERAL EXPENSES	195,444	141,093	141,093	54,351
	DE - CONTRACTUAL SERVICES	394,500	218,536	218,536	175,964
	HF - INTER-DEPARTMENTAL CHARGES	1,000	1,000	1,000	-
<b>EXP Total</b>		<b>18,178,062</b>	<b>15,882,264</b>	<b>15,882,264</b>	<b>2,295,798</b>
REV	BF - RENTS & RECOVERIES	-	286,514	286,514	286,514
	BH - DEPT REVENUES	1,700,000	1,852,337	1,852,337	152,337
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	188,000	5,087	5,087	(182,913)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	84,420	84,420	84,420
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	3,171,000	3,174,894	3,174,894	3,894
<b>REV Total</b>		<b>5,059,000</b>	<b>5,403,253</b>	<b>5,403,253</b>	<b>344,253</b>
<b>Surplus / (Deficit)</b>		<b>(13,119,062)</b>	<b>(10,479,011)</b>	<b>(10,479,011)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	1,015,084	699,063	699,063	316,021
	DD - GENERAL EXPENSES	26,280	12,232	12,232	14,048
	DE - CONTRACTUAL SERVICES	60,000	0	0	60,000
<b>EXP Total</b>		<b>1,101,364</b>	<b>711,296</b>	<b>711,296</b>	<b>390,069</b>
REV	BF - RENTS & RECOVERIES	-	308	308	308
	BI - CAP BACKCHARGES	495,744	-	-	(495,744)
<b>REV Total</b>		<b>495,744</b>	<b>308</b>	<b>308</b>	<b>(495,437)</b>
<b>Surplus / (Deficit)</b>		<b>(605,620)</b>	<b>(710,988)</b>	<b>(710,988)</b>	

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	13,681,652	13,491,099	13,491,099	190,553
	BB - EQUIPMENT	190,500	168,493	168,493	22,007
	DD - GENERAL EXPENSES	631,650	743,242	743,242	(111,592)
	DE - CONTRACTUAL SERVICES	2,960,600	2,346,247	2,346,247	614,353
<b>EXP Total</b>		<b>17,464,402</b>	<b>16,749,081</b>	<b>16,749,081</b>	<b>715,321</b>
REV	BF - RENTS & RECOVERIES	1,268,592	1,094,281	1,094,281	(174,311)
	BH - DEPT REVENUES	20,858,709	17,861,591	17,861,591	(2,997,118)
	BJ - INTERDEPT REVENUES	-	7,126	7,126	7,126
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	(54,000)	(54,000)	(54,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	657,704	657,704	(17,296)
<b>REV Total</b>		<b>22,802,301</b>	<b>19,566,702</b>	<b>19,566,702</b>	<b>(3,235,599)</b>
	<b>Surplus / (Deficit)</b>	<b>5,337,899</b>	<b>2,817,622</b>	<b>2,817,622</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## PL - PLANNING

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	1,865,026	1,715,555	1,715,555	149,471
	DD - GENERAL EXPENSES	49,875	7,107	7,107	42,768
	DE - CONTRACTUAL SERVICES	75,150	72,385	72,385	2,765
	DG - VAR DIRECT EXPENSES	225,000	225,000	225,000	-
	HF - INTER-DEPARTMENTAL CHARGES	1,286,001	-	-	1,286,001
	MM - MASS TRANSPORTATION	46,819,670	47,080,836	47,080,836	(261,166)
	OO - OTHER EXPENSE	75,000	75,000	75,000	-
<b>EXP Total</b>		<b>50,395,722</b>	<b>49,175,882</b>	<b>49,175,882</b>	<b>1,219,840</b>
REV	BD - FINES & FORFEITS	10,000	-	-	(10,000)
	BF - RENTS & RECOVERIES	-	28,715	28,715	28,715
	BH - DEPT REVENUES	1,386,750	811,641	811,641	(575,109)
	BI - CAP BACKCHARGES	237,297	132,986	132,986	(104,311)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	291,000	232,961	232,961	(58,039)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	(64,781)	(64,781)	(89,781)
<b>REV Total</b>		<b>1,950,047</b>	<b>1,141,521</b>	<b>1,141,521</b>	<b>(808,526)</b>
<b>Surplus / (Deficit)</b>		<b>(48,445,675)</b>	<b>(48,034,361)</b>	<b>(48,034,361)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	2,503,923	1,144,336	1,144,336	1,359,587
	DD - GENERAL EXPENSES	19,656	18,700	18,700	956
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,495	5
	HF - INTER-DEPARTMENTAL CHARGES	301,715	-	-	301,715
<b>EXP Total</b>		<b>2,826,794</b>	<b>1,164,531</b>	<b>1,164,531</b>	<b>1,662,263</b>
REV	BF - RENTS & RECOVERIES	150,000	142,161	142,161	(7,839)
	BH - DEPT REVENUES	20,500	58,917	58,917	38,417
	BI - CAP BACKCHARGES	-	61,459	61,459	61,459
	BJ - INTERDEPT REVENUES	547,566	-	-	(547,566)
<b>REV Total</b>		<b>718,066</b>	<b>262,537</b>	<b>262,537</b>	<b>(455,529)</b>
<b>Surplus / (Deficit)</b>		<b>(2,108,728)</b>	<b>(901,994)</b>	<b>(901,994)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	43,406,218	36,527,976	36,527,976	6,878,242
	AC - WORKERS COMPENSATION	1,562,978	1,705,798	1,705,798	(142,820)
	BB - EQUIPMENT	483,930	121,788	121,788	362,142
	DD - GENERAL EXPENSES	7,013,816	5,858,076	5,858,076	1,155,740
	DE - CONTRACTUAL SERVICES	7,393,863	6,625,350	6,625,350	768,513
	DF - UTILITY COSTS	28,837,999	28,311,942	28,311,942	526,057
	HF - INTER-DEPARTMENTAL CHARGES	11,054,279	-	-	11,054,279
<b>EXP Total</b>		<b>99,753,083</b>	<b>79,150,930</b>	<b>79,150,930</b>	<b>20,602,153</b>
REV	BC - PERMITS & LICENSES	285,000	398,124	398,124	113,124
	BF - RENTS & RECOVERIES	72,000	2,211,542	2,211,542	2,139,542
	BH - DEPT REVENUES	920,000	529,692	529,692	(390,308)
	BI - CAP BACKCHARGES	4,535,883	4,076,001	4,076,001	(459,882)
	BJ - INTERDEPT REVENUES	23,200,086	8,863,079	8,863,079	(14,337,007)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	3,637,880	3,637,880	7,880
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	635,560	635,560	635,560
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,000	327,259	327,259	272,259
<b>REV Total</b>		<b>32,697,969</b>	<b>20,679,137</b>	<b>20,679,137</b>	<b>(12,018,832)</b>
<b>Surplus / (Deficit)</b>		<b>(67,055,114)</b>	<b>(58,471,793)</b>	<b>(58,471,793)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	824,317	555,738	555,738	268,579
	DD - GENERAL EXPENSES	108,224	19,594	19,594	88,631
	DE - CONTRACTUAL SERVICES	106,232	75,000	75,000	31,232
	OO - OTHER EXPENSE	14,533,845	13,888,191	13,888,191	645,654
<b>EXP Total</b>		<b>15,572,618</b>	<b>14,538,522</b>	<b>14,538,522</b>	<b>1,034,096</b>
REV	BF - RENTS & RECOVERIES	9,192,872	9,784,323	9,784,323	591,451
	BH - DEPT REVENUES	164,864	108,028	108,028	(56,836)
	BJ - INTERDEPT REVENUES	11,274,156	12,595,346	12,595,346	1,321,190
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,350	302,099	302,099	(418,251)
<b>REV Total</b>		<b>21,352,242</b>	<b>22,789,796</b>	<b>22,789,796</b>	<b>1,437,554</b>
	<b>Surplus / (Deficit)</b>	<b>5,779,624</b>	<b>8,251,274</b>	<b>8,251,274</b>	<b>-</b>



# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## RM - RECORDS MANAGEMENT (GEN FUND)

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	957,850	797,685	797,685	160,165
	BB - EQUIPMENT	40,000	618	618	39,382
	DD - GENERAL EXPENSES	190,500	158,001	158,001	32,499
	DE - CONTRACTUAL SERVICES	130,000	108,239	108,239	21,761
	HF - INTER-DEPARTMENTAL CHARGES	75,085	-	-	75,085
<b>EXP Total</b>		<b>1,393,435</b>	<b>1,064,544</b>	<b>1,064,544</b>	<b>328,891</b>
REV	BJ - INTERDEPT REVENUES	626,550	681,107	681,107	54,557
<b>REV Total</b>		<b>626,550</b>	<b>681,107</b>	<b>681,107</b>	<b>54,557</b>
<b>Surplus / (Deficit)</b>		<b>(766,885)</b>	<b>(383,437)</b>	<b>(383,437)</b>	

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# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT

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## RS - RESERVES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
REV	BF - RENTS & RECOVERIES	19,000,000	476,852	476,852	(18,523,148)
REV Total		19,000,000	476,852	476,852	(18,523,148)

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
REV	BD - FINES & FORFEITS	2,850,000	1,991,744	1,991,744	(858,256)
	BF - RENTS & RECOVERIES	-	807,779	807,779	807,779
	BH - DEPT REVENUES	620,000	620,000	620,000	-
	BI - CAP BACKCHARGES	2,500,000	-	-	(2,500,000)
	BJ - INTERDEPT REVENUES	73,501,105	50,354,218	50,354,218	(23,146,887)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,500,725	6,880,970	6,880,970	380,245
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	17,866,327	18,387,494	18,387,494	521,167
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	(532,768)	(532,768)	(532,768)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	16,000,000	(437,862)	(437,862)	(16,437,862)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	939,610,437	939,610,437	(1,641,278)
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	61,831,308	61,831,308	0
	TL - PROPERTY TAX	162,838,578	164,166,235	164,166,235	1,327,657
	TO - OTB 5% TAX	5,300,000	4,295,496	4,295,496	(1,004,504)
<b>REV Total</b>		<b>1,292,059,758</b>	<b>1,247,975,051</b>	<b>1,247,975,051</b>	<b>(44,084,707)</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## SA - CE - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	457,659	226,015	226,015	231,644
	DD - GENERAL EXPENSES	4,892	4,526	4,526	366
	DE - CONTRACTUAL SERVICES	30,600	2,450	2,450	28,150
<b>EXP Total</b>		<b>493,151</b>	<b>232,990</b>	<b>232,990</b>	<b>260,161</b>
REV	BH - DEPT REVENUES	15,000	14,009	14,009	(991)
<b>REV Total</b>		<b>15,000</b>	<b>14,009</b>	<b>14,009</b>	<b>(991)</b>
<b>Surplus / (Deficit)</b>		<b>(478,151)</b>	<b>(218,981)</b>	<b>(218,981)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	2,221,141	1,987,620	1,987,620	233,521
	DD - GENERAL EXPENSES	38,094	13,108	13,108	24,986
	DE - CONTRACTUAL SERVICES	15,681,803	15,639,515	15,639,515	42,288
	HF - INTER-DEPARTMENTAL CHARGES	1,381,875	1,360,265	1,360,265	21,610
<b>EXP Total</b>		<b>19,322,913</b>	<b>19,000,508</b>	<b>19,000,508</b>	<b>322,405</b>
REV	BF - RENTS & RECOVERIES	-	1,440,702	1,440,702	1,440,702
	BH - DEPT REVENUES	16,724	13,506	13,506	(3,218)
	BJ - INTERDEPT REVENUES	516,354	260,226	260,226	(256,128)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,076	3,247,569	3,247,569	3,209,493
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,338,460	5,664,621	5,664,621	326,161
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	7,156,323	6,501,688	6,501,688	(654,635)
<b>REV Total</b>		<b>13,065,937</b>	<b>17,128,312</b>	<b>17,128,312</b>	<b>4,062,375</b>
<b>Surplus / (Deficit)</b>		<b>(6,256,976)</b>	<b>(1,872,196)</b>	<b>(1,872,196)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	52,358,518	49,199,102	49,199,102	3,159,416
	BB - EQUIPMENT	50,300	31,586	31,586	18,714
	DD - GENERAL EXPENSES	1,127,700	997,069	997,069	130,631
	DE - CONTRACTUAL SERVICES	13,580,300	12,356,033	12,356,033	1,224,267
	DF - UTILITY COSTS	400	346	346	54
	HF - INTER-DEPARTMENTAL CHARGES	23,538,929	22,153,433	22,153,433	1,385,496
	SS - RECIPIENT GRANTS	61,750,000	67,661,370	67,661,370	(5,911,370)
	TT - PURCHASED SERVICES	50,541,207	56,799,630	56,799,630	(6,258,423)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	61,714,048	61,714,048	(3,759,048)
	XX - MEDICAID	237,500,000	234,903,480	234,903,480	2,596,520
<b>EXP Total</b>		<b>498,402,354</b>	<b>505,816,096</b>	<b>505,816,096</b>	<b>(7,413,742)</b>
REV	BF - RENTS & RECOVERIES	-	2,930,015	2,930,015	2,930,015
	BH - DEPT REVENUES	11,890,000	13,198,192	13,198,192	1,308,192
	BJ - INTERDEPT REVENUES	110,000	78,898	78,898	(31,102)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	151,711,818	145,114,640	145,114,640	(6,597,178)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	82,248,066	97,404,590	97,404,590	15,156,524
<b>REV Total</b>		<b>245,959,884</b>	<b>258,726,335</b>	<b>258,726,335</b>	<b>12,766,451</b>
<b>Surplus / (Deficit)</b>		<b>(252,442,470)</b>	<b>(247,089,761)</b>	<b>(247,089,761)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2010 Adopted	Current	Year End	Fav / (Unfav)
		Budget	Obligation	Operating Results	Variance
EXP	AA - SALARIES, WAGES & FEES	4,165,971	2,400,516	2,400,516	1,765,455
	BB - EQUIPMENT	9,650	5,620	5,620	4,030
	DD - GENERAL EXPENSES	250,000	229,203	229,203	20,797
	DE - CONTRACTUAL SERVICES	54,490	38,075	38,075	16,415
	OO - OTHER EXPENSE	50,000,000	36,923,108	36,923,108	13,076,892
<b>EXP Total</b>		<b>54,480,111</b>	<b>39,596,522</b>	<b>39,596,522</b>	<b>14,883,589</b>
REV	BA - INT PENALTY ON TAX	27,500,000	26,521,038	26,521,038	(978,962)
	BD - FINES & FORFEITS	12,000	14,620	14,620	2,620
	BE - INVEST INCOME	8,000,000	2,290,079	2,290,079	(5,709,921)
	BF - RENTS & RECOVERIES	-	70,678	70,678	70,678
	BH - DEPT REVENUES	750,000	497,779	497,779	(252,221)
	BI - CAP BACKCHARGES	-	43,102	43,102	43,102
	BJ - INTERDEPT REVENUES	14,662	-	-	(14,662)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	2,580,390	2,580,390	(619,610)
<b>REV Total</b>		<b>39,476,662</b>	<b>32,017,686</b>	<b>32,017,686</b>	<b>(7,458,976)</b>
<b>Surplus / (Deficit)</b>		<b>(15,003,449)</b>	<b>(7,578,836)</b>	<b>(7,578,836)</b>	

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	3,210,070	3,042,376	3,042,376	167,694
	BB - EQUIPMENT	19,190	603	603	18,587
	DD - GENERAL EXPENSES	289,230	244,323	244,323	44,907
	DE - CONTRACTUAL SERVICES	9,643,000	6,094,000	6,094,000	3,549,000
	HH - INTERFD CHGS - INTERFUND CHARGES	-	10,271,395	10,271,395	(10,271,395)
<b>EXP Total</b>		<b>13,161,490</b>	<b>19,652,697</b>	<b>19,652,697</b>	<b>(6,491,207)</b>
REV	BD - FINES & FORFEITS	46,750,000	33,126,891	33,126,891	(13,623,109)
	BF - RENTS & RECOVERIES	-	277,059	277,059	277,059
	BH - DEPT REVENUES	-	2,400	2,400	2,400
	BI - CAP BACKCHARGES	81,230	-	-	(81,230)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	2,306,010	2,306,010	2,306,010
<b>REV Total</b>		<b>46,831,230</b>	<b>35,712,359</b>	<b>35,712,359</b>	<b>(11,118,871)</b>
<b>Surplus / (Deficit)</b>		<b>33,669,740</b>	<b>16,059,663</b>	<b>16,059,663</b>	<b>-</b>



# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
EXP	AA - SALARIES, WAGES & FEES	575,690	470,369	470,369	105,321
	DD - GENERAL EXPENSES	21,980	7,541	7,541	14,439
	DE - CONTRACTUAL SERVICES	700	-	-	700
	HF - INTER-DEPARTMENTAL CHARGES	1,133,457	294	294	1,133,163
<b>EXP Total</b>		<b>1,731,827</b>	<b>478,203</b>	<b>478,203</b>	<b>1,253,624</b>
REV	BJ - INTERDEPT REVENUES	1,698,927	-	-	(1,698,927)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	167	167	167
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	-	-	(32,900)
<b>REV Total</b>		<b>1,731,827</b>	<b>167</b>	<b>167</b>	<b>(1,731,660)</b>
<b>Surplus / (Deficit)</b>		<b>-</b>	<b>(478,036)</b>	<b>(478,036)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2010 Adopted	Current	Year End	Fav / (Unfav)
		Budget	Obligation	Operating Results	Variance
EXP	AA - SALARIES, WAGES & FEES	375,747	337,801	337,801	37,946
	DD - GENERAL EXPENSES	8,515	1,318	1,318	7,197
	DE - CONTRACTUAL SERVICES	7,699,544	7,543,795	7,543,795	155,749
	HF - INTER-DEPARTMENTAL CHARGES	565,637	555,511	555,511	10,126
<b>EXP Total</b>		<b>8,649,443</b>	<b>8,438,424</b>	<b>8,438,424</b>	<b>211,019</b>
REV	BF - RENTS & RECOVERIES	-	2,040,947	2,040,947	2,040,947
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	1,841,256	1,841,256	1,841,256
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,335,164	903,391	903,391	(431,773)
<b>REV Total</b>		<b>1,335,164</b>	<b>4,785,593</b>	<b>4,785,593</b>	<b>3,450,429</b>
<b>Surplus / (Deficit)</b>		<b>(7,314,279)</b>	<b>(3,652,831)</b>	<b>(3,652,831)</b>	<b>-</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



EXPLANATIONS OF VARIANCES						
Fund	Department	Object	Variance Explanation	2010 Adopted Budget	Year End Operating Results	Fav / (Unfav) Variance
<b>DS - DEBT SERVICE</b>						
DSV	DS	BQ	The surplus was due to greater than budgeted premium receipts in connection with the issuance of the 2010 bonds.	18,021,722	31,543,527	13,521,805
DSV	DS	BV	Less than budgeted debt service was charged to the operating funds due to higher than projected premium on debt issuance, lower than projected interest rates, and borrowings that took place later in the year than projected.	290,606,946	262,801,626	(27,805,320)
DSV	DS	BW	The deficit was due to lower debt service on sewer & storm water and Environmental Bond Acts related projects.	18,687,009	16,130,466	(2,556,543)
DSV	DS	FA	The surplus was due to the receipt of the Build America Bond Subsidy from the Federal Government that was not budgeted.	-	1,600,361	1,600,361
DSV	DS	FF	The surplus was attributable to bond issuances having lower coupon rates and taking place later in the year than anticipated.	50,659,669	44,955,883	5,703,786
DSV	DS	GG	The surplus was attributable to bond issuances taking place later in the year than anticipated.	82,476,797	76,710,000	5,766,797
DSV	DS	OO	The surplus was attributable to lower debt service cost on NIFA Debt primarily in connection with lower variable rate interest expense, partially offset by higher than anticipated cost of issuance.	194,179,211	190,410,096	3,769,115
<b>FC - FIRE COMMISSION</b>						
FCF	FC	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts long-term	10,648,083	10,121,889	526,194
FCF	FC	BW	The deficit was due to non reimbursement from the Grant Fund.	100,000	-	(100,000)
FCF	FC	DD	The surplus was primarily due to strict limits on OTPS spending.	191,253	84,865	106,388
FCF	FC	DE	The surplus was primarily due to strict limits on OTPS spending.	4,349,109	4,249,057	100,052
FCF	FC	HD	The surplus was due to lower debt service in Fire Commission.	435,513	348,053	87,460
FCF	FC	SA	The deficit was due to a low enrollment of students for fire training and per capita reimbursement from the State.	190,000	120,239	(69,761)
<b>AC - COMMISSIONER OF INVESTIGATIONS</b>						
GEN	AC	AA	The surplus was generated by not funding a vacant position along with financing related severance payouts long term.	141,120	-	141,120
<b>AR - ASSESSMENT REVIEW COMMISSION</b>						
GEN	AR	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts long-term.	3,718,277	3,074,032	644,245
GEN	AR	DE	The surplus was primarily due to strict limits on OTPS spending.	1,479,000	1,113,500	365,500
<b>AS - ASSESSMENT DEPARTMENT</b>						
GEN	AS	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts long-term.	13,546,152	12,273,956	1,272,196
GEN	AS	BH	A deficit was due to the reduction in the number of annual revaluations conducted.	150,000	98,685	(51,315)
GEN	AS	DD	The surplus was primarily due to strict limits on OTPS spending.	681,383	524,874	156,509
GEN	AS	DE	The surplus was primarily due to strict limits on OTPS spending.	195,000	119,774	75,226
GEN	AS	SA	A deficit was due to New York State removing annual aid for reassessment from their budget.	490,000	-	(490,000)
<b>AT - COUNTY ATTORNEY</b>						
GEN	AT	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts long-term.	12,462,567	9,673,876	2,788,691
GEN	AT	BD	The surplus was primarily due to revenue derived from additional forfeitures.	90,000	203,862	113,862
GEN	AT	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	750,000	1,191,797	441,797
GEN	AT	DD	The deficit was primarily due to an increased need of expert witness testimony.	742,279	884,225	(141,946)
GEN	AT	DE	The deficit was primarily due to an increased need of outside counsel.	2,135,917	2,781,713	(645,796)
<b>BH - DEPT. OF MH. CHEM DEPEND &amp; DISABLE SVCS</b>						
GEN	BH	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts long-term	5,912,551	5,191,149	721,402
GEN	BH	BF	The surplus was primarily due to revenue derived from additional recoveries.	55,357	1,413,095	1,357,738
GEN	BH	BH	The deficit was primarily due to lower than projected Medicaid reimbursements from New York State as a result of vacant positions.	275,250	177,669	(97,582)
GEN	BH	BW	The surplus was due to the Red light camera revenue allocation not anticipated for 2010.	394,000	3,026,282	2,632,282
GEN	BH	DD	The surplus was primarily due to strict limits on OTPS spending.	604,388	494,206	110,182
GEN	BH	DE	The surplus was primarily due to strict limits on OTPS spending.	12,028,158	9,736,774	2,291,384
GEN	BH	HH	The deficit was primarily due to a non-budgeted requirement to match an in-kind Substance Abuse & Mental Health Services Administration grant.	-	91,335	(91,335)
GEN	BH	SA	The deficit was primarily due to lower than projected reimbursements from New York State for vacant positions and contractual expenses.	7,779,206	6,861,295	(917,911)
<b>BU - OFFICE OF MANAGEMENT AND BUDGET</b>						
GEN	BU	AA	The surplus was generated by vacancies in budgeted staffing. The County also bonded termination compensation amounts.	3,126,794	2,384,162	742,632
GEN	BU	AC	The surplus was primarily attributable to successful challenges by the County's claims administrator.	9,912,222	9,190,711	721,511
GEN	BU	BF	The surplus was primarily due to an increase in subrogation recoveries.	900,000	1,740,914	840,914
GEN	BU	BI	The surplus was due to capital back charges for Information Technology systems projects.	25,513	112,668	87,155
GEN	BU	DE	The surplus was primarily due to strict limits on OTPS spending.	1,590,932	1,524,477	66,455

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## EXPLANATIONS OF VARIANCES

Fund	Department	Object	Variance Explanation	2010 Adopted Budget	Year End Operating Results	Fav / (Unfav) Variance
<b>CA - OFFICE OF CONSUMER AFFAIRS</b>						
GEN	CA	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	2,418,999	1,816,748	602,251
GEN	CA	BC	The deficit was due to a decrease in new and the renewal applications for home improvement licenses.	3,810,000	2,911,198	(898,802)
GEN	CA	BD	The deficit was due to a decrease in the issuance of penalties and collection of fees for violations of trade practices.	950,000	471,800	(478,200)
GEN	CA	BH	The deficit was due to a budgeted trade association registration initiative that was postponed.	510,200	115	(510,086)
<b>CC - SHERIFF/CORRECTIONAL CENTER</b>						
GEN	CC	AA	The deficit was generated due to an increase in overtime as a result of vacancies and a reduced workforce from staffing that opted for the County and New York State retirement incentives. The County also bonded termination compensation amounts.	124,914,066	125,139,220	(225,154)
GEN	CC	AC	The deficit was primarily attributable to higher Indemnity costs partially offset by successful challenges by the County's claims administrator.	3,850,107	4,812,321	(962,214)
GEN	CC	BF	The deficit was due to lower recoveries of prior year appropriations.	893,000	829,639	(63,361)
GEN	CC	BH	The deficit is primarily due to lower miscellaneous type revenues from inmates.	2,725,000	2,406,945	(318,055)
GEN	CC	DD	The surplus was primarily due to strict limits on OTPS spending.	3,549,536	3,073,616	475,920
GEN	CC	DE	The deficit was due to higher expenses in connection with the Nassau University Medical Center.	23,562,957	26,366,423	(2,803,466)
GEN	CC	DF	The surplus was due to a number of positive variances, including charges for water, telephones, and natural gas, all of which were below budget estimates.	535,000	483,589	51,411
GEN	CC	FA	The deficit was due to a lower inmate population resulting in a per capita decrease in reimbursement.	14,671,675	12,878,755	(1,792,920)
GEN	CC	SA	The deficit was due to a decrease in reimbursements for "state ready" inmates and parole violators.	433,000	303,945	(129,055)
<b>CE - COUNTY EXECUTIVE</b>						
GEN	CE	AA	The surplus resulted from managing workforce levels at historic lows, not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	3,683,907	1,750,158	1,933,749
GEN	CE	DE	The surplus was primarily due to strict limits on OTPS spending.	100,361	38,399	61,962
<b>CF - OFFICE OF CONSTITUENT AFFAIRS</b>						
GEN	CF	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	2,617,508	2,424,593	192,915
<b>CL - COUNTY CLERK</b>						
GEN	CL	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	6,164,787	5,461,171	703,616
GEN	CL	BB	The surplus was primarily due to strict limits on OTPS spending.	154,000	42,306	111,694
<b>CO - COUNTY COMPTROLLER</b>						
GEN	CO	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	7,321,450	5,889,590	1,431,860
GEN	CO	BB	The surplus was primarily due to strict limits on OTPS spending.	100,000	(471)	100,471
GEN	CO	BF	The deficit was primarily due to a shortfall from audit recoveries.	500,000	383,608	(116,392)
GEN	CO	BI	The surplus was attributable to the allocation of labor expense to the Capital Project for the new financial system.	-	266,770	266,770
GEN	CO	DD	The surplus was primarily due to strict limits on OTPS spending.	150,000	75,973	74,027
GEN	CO	DE	The surplus was primarily due to strict limits on OTPS spending.	564,000	424,375	139,625
<b>CS - CIVIL SERVICES</b>						
GEN	CS	AA	The surplus was generated by keeping staffing low after the County and New York State retirement incentives reduced the County workforce. The County also bonded termination compensation amounts.	4,848,678	4,201,065	647,613
GEN	CS	BH	A surplus is due to an increased number of Civil Service exams given.	280,550	370,790	90,240
GEN	CS	HH	The surplus was due to expenses not incurred for law enforcement physical exams.	50,000	-	50,000
<b>CT - COURTS</b>						
GEN	CT	AB	The surplus was primarily attributable to lower than anticipated health insurance premiums and receipts of non-budgeted Medicare Part D reimbursements.	1,925,236	1,702,613	222,623
GEN	CT	BG	The Budgeted amount consists entirely of reimbursements for Medicare Part D Insurance premiums which is booked as an offset to Fringe Benefits creating the resultant deficit.	103,667	-	(103,667)
GEN	CT	SA	The deficit was generated due to a decrease in the Medicare Part D reimbursement.	1,805,192	1,555,290	(249,902)
<b>DA - DISTRICT ATTORNEY</b>						
GEN	DA	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	29,452,783	26,855,384	2,597,399
GEN	DA	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	30,000	180,945	150,945
GEN	DA	BW	The deficit was generated due to a change in procedure in connection with recording allocation costs from Grants.	2,013,749	663,764	(1,349,985)

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## EXPLANATIONS OF VARIANCES

Fund	Department	Object	Variance Explanation	2010 Adopted Budget	Year End Operating Results	Fav / (Unfav) Variance
GEN	DA	DD	The deficit was primarily due to an increase in expenses related to investigations for ongoing cases.	807,347	867,513	(60,166)
GEN	DA	FA	The deficit was generated as a result of lower than anticipated reimbursements which came about pursuant to a change in accounting policy for recording reimbursement from Grants.	233,806	22,427	(211,379)
<b>DS - DEBT SERVICE</b>						
GEN	DS	HD	The surplus was due to lower debt service in the General Fund.	283,819,693	255,257,121	28,562,572
<b>EL - BOARD OF ELECTIONS</b>						
GEN	EL	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	11,660,157	11,358,899	301,258
GEN	EL	DD	The surplus was primarily due to strict limits on OTPS spending.	823,970	691,905	132,065
GEN	EL	DE	The surplus was primarily due to strict limits on OTPS spending.	549,000	232,942	316,058
<b>EM - EMERGENCY MANAGEMENT</b>						
GEN	EM	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	530,587	420,108	110,479
GEN	EM	BW	The deficit was primarily due to project funding that is now grant funded directly.	185,188	-	(185,188)
GEN	EM	DE	The deficit was due to non-budgeted contractual services incurred for an Emergency Notification System which was activated for West Nile Virus Spraying.	-	51,439	(51,439)
<b>FB - FRINGE BENEFITS</b>						
GEN	FB	BG	The Budgeted amount consists entirely of reimbursements for Medicare Part D Insurance premiums which is booked as an offset to Fringe Benefits creating the resultant deficit.	2,528,014	-	(2,528,014)
GEN	FB	BW	The deficit was generated due to budgeted pension reserves not being used.	13,000,000	-	(13,000,000)
<b>HE - HEALTH DEPARTMENT</b>						
GEN	HE	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	16,836,835	14,900,917	1,935,918
GEN	HE	BC	The deficit is primarily due to reduced revenues from X-Ray facilities, food establishments and hazardous material permits.	4,286,900	4,158,039	(128,861)
GEN	HE	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	300,000	4,352,259	4,052,259
GEN	HE	BH	The deficit is primarily due to lower Medicaid reimbursements resulting from lower spending in the Pre-School and Early Intervention Programs.	11,217,400	10,058,708	(1,158,692)
GEN	HE	DD	The surplus was primarily due to strict limits on OTPS spending.	1,792,099	1,656,182	135,917
GEN	HE	DE	The surplus was primarily due to strict limits on OTPS spending.	1,699,532	864,503	835,029
GEN	HE	FA	The surplus was primarily due to ARRA reimbursement, budgeted as State Aid, but recorded as Federal Aid. This surplus was offset by a corresponding deficit in State Aid.	-	41,930,383	41,930,383
GEN	HE	PP	The surplus was primarily due to Early Intervention service provider rate cuts set by the NYS Department of Education. The savings were partially offset by a corresponding reduction of related State Aid.	173,600,000	162,916,696	10,683,304
GEN	HE	SA	The deficit was primarily due to an Early Intervention service provider rate cut and ARRA reimbursement, budgeted as State Aid, but recorded as Federal Aid. The ARRA deficit was offset by a corresponding surplus in Federal Aid.	102,564,695	49,604,684	(52,960,011)
<b>HI - HOUSING &amp; INTERGOVERNMENTAL AFFAIRS</b>						
GEN	HI	AA	The surplus was primarily generated by vacant positions that were not backfilled during 2010.	709,729	367,212	342,517
GEN	HI	BW	The deficit was due to changes in staffing during 2010 that were not eligible for Grant Fund reimbursement.	483,602	-	(483,602)
GEN	HI	DD	The surplus was primarily due to strict limits on OTPS spending.	109,909	2,447	107,462
<b>HP - PHYSICALLY CHALLENGED</b>						
GEN	HP	AA	The surplus was generated by keeping staffing low by not funding a vacant position.	267,792	182,124	85,668
<b>HR - COMMISSION ON HUMAN RIGHTS</b>						
GEN	HR	AA	The surplus was generated by keeping staffing low by not funding a vacant position.	700,456	580,222	120,235
<b>IT - INFORMATION TECHNOLOGY</b>						
GEN	IT	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	11,316,448	9,767,626	1,548,822
GEN	IT	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	-	93,096	93,096
GEN	IT	BI	The surplus was generated due to the allocation of cost to capital projects.	3,101,990	3,453,119	351,129
GEN	IT	BW	The deficit was generated due to the transfer of the IT unit back to Police Headquarters.	424,837	12,819	(412,018)
GEN	IT	DD	The surplus was primarily due to strict limits on OTPS spending.	477,150	251,451	225,699
GEN	IT	DE	The surplus was primarily due to strict limits on OTPS spending.	9,473,706	8,158,912	1,314,794
GEN	IT	DF	The surplus was generated due to the elimination of excess telephone lines as well as strict monitoring of the overall level of spending.	5,043,820	4,561,711	482,109
<b>LE - COUNTY LEGISLATURE</b>						
GEN	LE	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	6,398,110	5,356,823	1,041,287
GEN	LE	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	-	323,266	323,266
GEN	LE	DD	The deficit was due to a higher than anticipated amount for postage expenses.	1,574,957	1,920,910	(345,953)

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## EXPLANATIONS OF VARIANCES

Fund	Department	Object	Variance Explanation	2010 Adopted Budget	Year End Operating Results	Fav / (Unfav) Variance
GEN	LE	DE	The surplus was primarily due to strict limits on OTPS spending.	983,453	805,000	178,453
<b>LR - OFFICE OF LABOR RELATIONS</b>						
GEN	LR	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	444,817	320,370	124,447
GEN	LR	DE	The surplus was primarily due to strict limits on OTPS spending.	503,294	204,891	298,403
<b>MA - OFFICE OF MINORITY AFFAIRS</b>						
GEN	MA	AA	The surplus was generated by keeping staffing low and bonding termination compensation amounts.	496,059	444,396	51,663
GEN	MA	DE	The surplus was primarily due to strict limits on OTPS spending.	62,500	2,448	60,052
<b>ME - MEDICAL EXAMINER</b>						
GEN	ME	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	4,915,216	4,665,067	250,149
GEN	ME	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	-	55,116	55,116
GEN	ME	SA	The deficit was primarily due to reduced state aid.	2,295,000	1,608,462	(686,538)
<b>MI - MISCELLANEOUS</b>						
GEN	MI	AA	The deficit was due to the non-occurrence of an anticipated consolidation of accounting and finance personnel into Purchasing and Treasurer departments partially offset by the County's portion of liability related to the bonding of termination compensation amounts for the Nassau Health Care Corporation.	(378,141)	(105,948)	(272,193)
GEN	MI	AB	The surplus was primarily attributable to the receipt of non-budgeted Medicare Part D reimbursements and lower than anticipated Flex Benefits Plan costs partially offset by lower health insurance premiums.	23,719,623	22,243,985	1,475,638
GEN	MI	BF	The deficit was due to prior years' reconciliation of Nassau Health Care Corporation.	50,000	(127,739)	(177,739)
GEN	MI	BG	The surplus is primarily due to an initiative not included in the budget, to charge localities for tuition premiums for their residents attending the Fashion Institute of Technology.	6,051,462	12,549,523	6,498,061
GEN	MI	BW	The surplus was due to higher than anticipated reimbursable debt service cost for Nassau Health Care Corporation.	14,714,624	16,525,579	1,810,955
GEN	MI	FA	The surplus was due to prior year's grant reimbursement.	136,600	219,670	83,070
GEN	MI	GA	Local Government Assistance is a percentage of total sales tax receipts excluding the residential energy tax. Since sales tax exclusive of the residential energy tax was higher than budgeted, this expense was also proportionately over budget.	57,855,586	59,413,817	(1,558,231)
GEN	MI	HH	The deficit was due to higher than expected debt service cost for Nassau Health Care Corporation.	14,714,624	16,525,579	(1,810,955)
GEN	MI	JA	The amount reflects the Local Government Assistance adjustment for end of year sales tax receipts.	-	260,980	(260,980)
GEN	MI	NA	The deficit was due to higher NIFA expenses than projected in the budget.	1,400,000	1,450,000	(50,000)
GEN	MI	OO	The surplus was due to a budgeted contingency reserve that was not used partially offset by higher resident tuition expense.	32,559,619	24,090,365	8,469,254
GEN	MI	SA	The deficit was due to a decrease in Indigent Legal Service Fund distribution.	2,656,084	2,295,950	(360,134)
<b>PA - PUBLIC ADMINISTRATOR</b>						
GEN	PA	BH	The surplus was due to an increase in the commissions from settlements that resulted from the collection and distribution of estate assets.	400,000	528,940	128,940
<b>PB - PROBATIONS</b>						
GEN	PB	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	17,569,406	15,503,996	2,065,410
GEN	PB	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	-	286,514	286,514
GEN	PB	BH	The surplus was primarily due to higher amounts realized on bail fees.	1,700,000	1,852,337	152,337
GEN	PB	BW	The deficit was primarily due to reduced interfund revenues.	188,000	5,087	(182,913)
GEN	PB	DD	The surplus was primarily due to strict limits on OTPS spending.	195,444	141,093	54,351
GEN	PB	DE	The surplus was primarily due to strict limits on OTPS spending.	394,500	218,536	175,964
GEN	PB	FA	The surplus was primarily due to ARRA reimbursement, budgeted as State Aid, but recorded as Federal Aid. This surplus was offset by a corresponding deficit in State Aid.	-	84,420	84,420
<b>PE - DEPARTMENT OF HUMAN RESOURCES</b>						
GEN	PE	AA	The surplus was generated by not filling funded, vacant positions.	1,015,084	699,063	316,021
GEN	PE	BI	A deficit is primarily due to a decrease in the number of staff working on the new financial system.	495,744	-	(495,744)
GEN	PE	DE	The surplus was primarily due to strict limits on OTPS spending.	60,000	-	60,000
<b>PK - PARKS, RECREATION AND MUSEUMS</b>						
GEN	PK	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	13,681,652	13,491,099	190,553
GEN	PK	BF	The deficit was generated due to a decrease in the rents received from county properties.	1,268,592	1,094,281	(174,311)
GEN	PK	BH	The deficit was primarily due to less than projected parks attendance.	20,858,709	17,861,591	(2,997,118)
GEN	PK	DD	The deficit was due to higher than projected expenses in connection with the Summer Recreation program.	631,650	743,242	(111,592)
GEN	PK	DE	The surplus was primarily due to strict limits on OTPS spending.	2,960,600	2,346,247	614,353
GEN	PK	SA	The deficit was generated due to the reversal of an outstanding receivable in the former CPF fund.	-	(54,000)	(54,000)

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## EXPLANATIONS OF VARIANCES

Fund	Department	Object	Variance Explanation	2010 Adopted Budget	Year End Operating Results	Fav / (Unfav) Variance
<b>PL - PLANNING</b>						
GEN	PL	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs in addition to financing related severance payouts, partially offset by the transfer of positions from the Grant Fund into the General Fund.	1,865,026	1,715,555	149,471
GEN	PL	BH	The deficit was due to a shortfall in subdivision revenue as a result of the economic downturn and the delay in the Lighthouse project.	1,386,750	811,641	(575,109)
GEN	PL	BI	The deficit was due to lower than projected back charges related to capital projects.	237,297	132,986	(104,311)
GEN	PL	BW	The deficit was due to lower reimbursement from the Grant Fund.	291,000	232,961	(58,039)
GEN	PL	FA	The deficit was due to a reversal of a revenue receivable.	25,000	(64,781)	(89,781)
GEN	PL	MM	The deficit was due to higher LIRR Station Maintenance expenses linked to a higher than budgeted Consumer Price Index inflation factor.	46,819,670	47,080,836	(261,166)
<b>PR - PURCHASING DEPARTMENT</b>						
GEN	PR	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	2,503,923	1,144,336	1,359,587
GEN	PR	BI	The surplus is due to unbudgeted capital back charges.	-	61,459	61,459
<b>PW - PUBLIC WORKS DEPARTMENT</b>						
GEN	PW	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs, financing related severance payouts and transferring the Police Fleet staff to the Police Department.	43,406,218	36,527,976	6,878,242
GEN	PW	AC	The small deficit was due to higher indemnity costs partially offset by successful challenges by the County's claims administrator.	1,562,978	1,705,798	(142,820)
GEN	PW	BB	The surplus was due to strict limits on OTPS spending, as well as the transfer of Police Fleet expenses to the Police Department.	483,930	121,788	362,142
GEN	PW	BC	The surplus was primarily due to higher revenues associated with permits for road openings.	285,000	398,124	113,124
GEN	PW	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	72,000	2,211,542	2,139,542
GEN	PW	BH	The deficit was due to lower than projected subdivision plan and miscellaneous receipts revenues.	920,000	529,692	(390,308)
GEN	PW	BI	The deficit was due to lower than expected back charges related to capital projects.	4,535,883	4,076,001	(459,882)
GEN	PW	DD	The surplus was due to strict limits on OTPS spending, as well as the transfer of Police Fleet expenses to the Police Department.	7,013,816	5,858,076	1,155,740
GEN	PW	DE	The surplus was primarily due to strict limits on OTPS spending, as well as the transfer of Police Fleet expenses to the Police Department.	7,393,863	6,625,350	768,513
GEN	PW	DF	The surplus was due to a number of positive budget variances, including charges for water, telephones, and natural gas, all of which were below budget estimates, partially offset by the Traffic Signal Upgrade project (reimbursed by ARRA funds).	28,837,999	28,311,942	526,057
GEN	PW	FA	The surplus was due to ARRA funds received for the Traffic Signal Upgrade project.	-	635,560	635,560
GEN	PW	SA	The surplus was due to higher reimbursement from New York State for mosquito control expenses.	55,000	327,259	272,259
<b>RE - OFFICE OF REAL ESTATE SERVICES</b>						
GEN	RE	AA	The surplus was generated by keeping staffing low by not funding a number of vacant positions.	824,317	555,738	268,579
GEN	RE	BF	The surplus was primarily due to recoveries from prior year appropriations and increased sales of concession stands at the Coliseum.	9,192,872	9,784,323	591,451
GEN	RE	BH	The deficit is primarily due to planned cell phone towers having not been installed.	164,864	108,028	(56,836)
GEN	RE	BW	The deficit was due to the reallocation of recoveries from Real Estate to the Department of Public Works.	720,350	302,099	(418,251)
GEN	RE	DD	The surplus was primarily due to strict limits on OTPS spending.	108,224	19,594	88,631
GEN	RE	OO	The surplus was primarily due to lower than projected rent as a result of the First Precinct not having moved from Baldwin to a new location.	14,533,845	13,888,191	645,654
<b>RM RECORDS MANAGEMENT</b>						
GEN	RM	AA	The surplus resulted from managing workforce levels at historic lows and the financing of severance payouts.	957,850	797,685	160,165
<b>RS - RESERVES</b>						
GEN	RS	BF	The Budgeted amount consists entirely of departmental recoveries which are ultimately booked to the individual departments creating the resultant deficit.	19,000,000	476,852	(18,523,148)
<b>RV - GENERAL FUND UNALLOCATED REVENUE</b>						
GEN	RV	BD	The deficit was due to lower than projected court fines.	2,850,000	1,991,744	(858,256)
GEN	RV	BF	The surplus was due to the receipt of prior year's Payment in Lieu of Taxes (PILOTS).	-	807,779	807,779
GEN	RV	BI	The deficit was due to lower than projected Information Technology system chargebacks.	2,500,000	-	(2,500,000)
GEN	RV	BO	The surplus was due to higher than expected Payment in Lieu of Taxes (PILOTS).	6,500,725	6,880,970	380,245
GEN	RV	BS	The deficit was due to the Off Track Betting Corporation's net loss for 2010 resulting in no profits being distributed to Nassau County.	1,000,000	-	(1,000,000)
GEN	RV	BW	The surplus was due to an increase in chargebacks to Sewer and Storm Water Resource District.	17,866,327	18,387,494	521,167
GEN	RV	FA	The deficit was due to an increase in allowances for doubtful accounts.	-	(532,768)	(532,768)
GEN	RV	SA	The deficit was due to the budgeted cigarette tax initiative that was not implemented and an increase in allowances for doubtful accounts.	16,000,000	(437,862)	(16,437,862)
GEN	RV	TA	The deficit was due to the elimination of the Residential Energy tax offset by higher than anticipated growth in the non-residential energy sales tax.	941,251,715	939,610,437	(1,641,278)
GEN	RV	TL	The surplus was primarily due to taxes restored when new property owners were not eligible for the credits applied to prior owners' tax bills.	162,838,578	164,166,235	1,327,657
GEN	RV	TO	The deficit was due to a lower than projected volume of wagering.	5,300,000	4,295,496	(1,004,504)

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## EXPLANATIONS OF VARIANCES

Fund	Department	Object	Variance Explanation	2010 Adopted Budget	Year End Operating Results	Fav / (Unfav) Variance
<b>SA - COORD AGENCY FOR SPANISH AMERICANS</b>						
GEN	SA	AA	The surplus was generated by keeping staffing low and bonding termination compensation amounts.	457,659	226,015	231,644
<b>SC - SENIOR CITIZENS AFFAIRS</b>						
GEN	SC	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	2,221,141	1,987,620	233,521
GEN	SC	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	-	1,440,702	1,440,702
GEN	SC	BW	The surplus was due to the allocation Red Light Camera Fund revenue, which was not included in the 2010 Adopted Budget.	38,076	3,247,569	3,209,493
GEN	SC	FA	The surplus was due to higher reimbursements in connection with the Health Insurance Information Counseling Assistance Program (HIICAP), Weatherization Referral, Assistance and Packaging (WRAP) program and the Medicare Improvements for Patients and Providers Act (MIPPA).	5,338,460	5,664,621	326,161
GEN	SC	SA	The deficit is primarily due to lower reimbursements from New York State for the Extended In-Home Services for the Elderly (EISEP) and Community Services for the Elderly (CSE) programs, partially offset by a small increase in reimbursement for the Supplemental Nutrition Assistance Program (SNAP).	7,156,323	6,501,688	(654,635)
<b>SS - SOCIAL SERVICES</b>						
GEN	SS	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	52,358,518	49,199,102	3,159,416
GEN	SS	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	-	2,930,015	2,930,015
GEN	SS	BH	The surplus was primarily generated from a fee increase in the School Districts Committee on Special Education program and repayments from the Medical Assistance program.	11,890,000	13,198,192	1,308,192
GEN	SS	DD	The surplus was primarily due to strict limits on OTPS spending.	1,127,700	997,069	130,631
GEN	SS	DE	The surplus was primarily due to strict limits on OTPS spending.	13,580,300	12,356,033	1,224,267
GEN	SS	FA	A deficit was due as a result of caseloads dropping off of TANF and into other non-funded Federal program reimbursements.	151,711,818	145,114,640	(6,597,178)
GEN	SS	SA	A surplus was due to an increase in caseloads, partially offset by less reimbursement due to lower salary expenses.	82,248,066	97,404,590	15,156,524
GEN	SS	SS	The deficit was due to higher than projected Temporary Assistance for Needy Families (TANF) and Safety Net caseloads.	61,750,000	67,661,370	(5,911,370)
GEN	SS	TT	The deficit was due to higher than estimated daycare case volume, daycare service rates, and preventative services.	50,541,207	56,799,630	(6,258,423)
GEN	SS	WW	The deficit resulted from a higher than projected volume of clients in need of emergency shelters.	57,955,000	61,714,048	(3,759,048)
GEN	SS	XX	The surplus resulted from a favorable change in the NYS Medicaid funding formula, implemented after the adoption of the budget.	237,500,000	234,903,480	2,596,520
<b>TR - COUNTY TREASURER</b>						
GEN	TR	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	4,165,971	2,400,516	1,765,455
GEN	TR	BA	The deficit was due to delinquencies and penalties that leveled off rather than continue to grow as projected in the budget.	27,500,000	26,521,038	(978,962)
GEN	TR	BE	The deficit was due to lower than projected interest rates, a result of the continued economic downturn.	8,000,000	2,290,079	(5,709,921)
GEN	TR	BF	The surplus was primarily due to the receipt of re-submitted checks from prior years.	-	70,678	70,678
GEN	TR	BH	The deficit is primarily due to lower cash bail, tax and trust fund fees.	750,000	497,779	(252,221)
GEN	TR	OO	The surplus is due to an accrual reversal regarding the County's Property Tax Certiorari liability pursuant to a change in procedure.	50,000,000	36,923,108	13,076,892
GEN	TR	TX	The deficit was primarily due to lower than projected Hotel/Motel and Entertainment taxes as a result of the current economic environment.	3,200,000	2,580,390	(619,610)
<b>TV - TRAFFIC &amp; PARKING VIOLATIONS AGENCY</b>						
GEN	TV	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of funded vacant positions, in addition to financing related severance payouts.	3,210,070	3,042,376	167,694
GEN	TV	BD	The deficit was due to a delay in the implementation of the installation of cameras for the Red Light Camera program.	46,750,000	33,126,891	(13,623,109)
GEN	TV	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	-	277,059	277,059
GEN	TV	BI	The deficit was due to the non implementation of the Capital Project for the Compu Court System.	81,230	-	(81,230)
GEN	TV	BW	The surplus was due to the allocation of the department's share of revenues from the Red Light Camera Fund.	-	2,306,010	2,306,010
GEN	TV	DE	The surplus was due to lower contractual expenses associated with the implementation of the Red Light Camera initiative and contract disencumbrances.	9,643,000	6,094,000	3,549,000
GEN	TV	HH	The deficit was due to the breakout of the Red Light Camera Fund from the General Fund and the allocation of the department's share of the revenue.	-	10,271,395	(10,271,395)
<b>VS - VETERANS SERVICES AGENCY</b>						
GEN	VS	AA	The surplus was generated by not filling a funded, vacant position.	575,690	470,369	105,321
<b>YB - NASSAU COUNTY YOUTH BOARD</b>						
GEN	YB	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	-	2,040,947	2,040,947
GEN	YB	BW	The surplus was due to the Red light camera revenue allocation not budgeted for 2010.	-	1,841,256	1,841,256
GEN	YB	DE	The surplus was primarily due to strict limits on OTPS spending.	7,699,544	7,543,795	155,749



# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## EXPLANATIONS OF VARIANCES

Fund	Department	Object	Variance Explanation	2010 Adopted Budget	Year End Operating Results	Fav / (Unfav) Variance
GEN	YB	SA	The deficit was primarily due to NYS reducing state aid reimbursement by 1.1% as result of the NYS budget deficit and lower than expected expense reimbursements.	1,335,164	903,391	(431,773)
FB - FRINGE BENEFITS						
PDD	FB	AB	The surplus was primarily attributable to the receipt of non-budgeted Medicare Part D reimbursements and lower-than-budgeted Health Insurance premiums partially offset by higher than budgeted FICA expenses.	98,458,293	97,041,979	1,416,314
PDD	FB	BG	The deficit is due to Medicaid Part D reimbursements that were budgeted here but recorded as a reduction into fringe benefits.	1,417,421	-	(1,417,421)
PD - POLICE DEPARTMENT						
PDD	PD	AA	The deficit was primarily due to an increase in overtime costs partially offset by managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of vacant positions, in addition to financing related severance payouts.	225,669,419	226,432,299	(762,880)
PDD	PD	AC	The surplus was primarily attributable to successful challenges by the County's claims administrator.	5,538,927	5,394,861	144,066
PDD	PD	BB	The surplus was primarily due to strict limits on Other than Personnel Services spending.	630,747	360,656	270,091
PDD	PD	BC	The deficit was due to a lower than projected number of alarm permits issued.	2,828,447	1,903,774	(924,673)
PDD	PD	BD	The deficit was due to a lower than projected amount realized for fire alarm fines.	1,750,000	959,900	(790,100)
PDD	PD	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	350,000	878,576	528,576
PDD	PD	BH	The deficit was due to a lower than projected amount realized for Incorporated Village Fees.	3,411,617	3,296,599	(115,018)
PDD	PD	BW	The deficit was due to bonding of termination compensation amounts and reserve funds not being utilized.	11,000,000	140	(10,999,860)
PDD	PD	DD	The deficit was due to Police Fleet Maintenance Unit transferred back to the Police Department.	3,280,276	3,675,427	(395,151)
PDD	PD	DE	The surplus was primarily due to strict limits on Other than Personnel Services spending.	1,279,630	1,064,156	215,474
PDD	PD	DF	The surplus was due to a number of positive budget variances, including charges for water, telephones, and natural gas, all of which were below budget estimates	1,625,327	959,079	666,248
PDD	PD	HD	The deficit was due to higher debt service than budgeted in the Police District Fund.	152,497	1,047,718	(895,221)
PDD	PD	OO	The surplus was due to lower than projected Suits and Damages expenses.	525,407	251,639	273,768
FB - FRINGE BENEFITS						
PDH	FB	AB	The surplus was primarily due to the receipt of non-budgeted Medicare Part D reimbursements and lower than budgeted Health Insurance & Medicare Part B premiums.	91,681,609	88,809,516	2,872,093
PDH	FB	BG	The Budgeted amount consists entirely of reimbursements for Medicare Part D Insurance premiums which is booked as an offset to Fringe Benefits creating the resultant deficit.	1,938,053	-	(1,938,053)
PD - POLICE DEPARTMENT						
PDH	PD	AA	The surplus resulted from managing workforce levels at historic lows by offering State and County early retirement incentive programs and not filling a significant number of vacant positions, in addition to financing related severance payouts, partially offset by an increase in overtime expense.	201,114,965	194,903,062	6,211,903
PDH	PD	AC	The surplus was primarily attributable to successful challenges by the County's claims administrator.	2,920,149	2,835,010	85,139
PDH	PD	BB	The surplus was primarily due to strict limits on OTPS spending.	693,962	161,022	532,940
PDH	PD	BC	The deficit was due to lower than projected pistol license fees.	900,000	452,310	(447,690)
PDH	PD	BF	The surplus was due to prior year disencumbrances that exceeded budget projections.	400,000	1,009,773	609,773
PDH	PD	BH	The deficit was due to lower than projected Ambulance billing revenues.	21,832,500	18,952,477	(2,880,023)
PDH	PD	BI	The deficit was due to lower than projected back charges related to capital projects.	1,691,829	1,123,739	(568,090)
PDH	PD	DD	The surplus was primarily due to strict limits on OTPS spending.	3,421,380	2,766,105	655,275
PDH	PD	DE	The surplus was primarily due to strict limits on OTPS spending.	7,422,221	7,110,509	311,712
PDH	PD	DF	The surplus was due to lower consumption.	2,533,440	2,417,494	115,946
PDH	PD	FA	The deficit was due to lower than projected grant related reimbursements.	3,664,463	124,823	(3,539,640)
PDH	PD	HD	The surplus was due to lower debt service in the Police District Fund.	6,199,243	6,148,734	50,509
PDH	PD	OO	The surplus was due to lower than projected Suits and Damages expenses.	250,000	91,262	158,738
PDH	PD	SA	The deficit was due to lower than projected grant related reimbursements.	2,589,000	244,634	(2,344,366)
PDH	PD	TX	The deficit was primarily due to lower than projected telecommunications Enhanced 911 surcharge revenues.	23,900,995	23,845,401	(55,594)
BH - DEPT. OF MH. CHEM DEPEND & DISABLE SVCS						
RLC	BH	HH	The deficit was due to the breakout of this Fund from the General Fund and the allocation of the department's share of revenue.	-	2,876,393	(2,876,393)
SC - SENIOR CITIZENS AFFAIRS						
RLC	SC	HH	The deficit was due to the breakout of this Fund from the General Fund and the allocation of the department's share of revenue.	-	3,247,569	(3,247,569)
TV - TRAFFIC & PARKING VIOLATIONS AGENCY						
RLC	TV	BW	The surplus was due to the revenue received from the Red Light Camera Fund initiative in which the revenue was allocated to various departments.	-	10,271,395	10,271,395
RLC	TV	HH	The deficit was due to the breakout of this Fund from the General Fund and the allocation of the department's share of revenue.	-	2,306,010	(2,306,010)
YB - NASSAU COUNTY YOUTH BOARD						
RLC	YB	HH	The deficit was due to the breakout of this Fund from the General Fund and the allocation of the department's share of revenue.	-	1,841,256	(1,841,256)
PU - NC PUBLIC UTILITY AUTHORITY						
PUA	PU	BF	The surplus was due to the realization of prior years' disencumbrances.	-	2,362,798	2,362,798
PUA	PU	BH	The deficit was due to a major retailer no longer participating in the program.	2,489,170	1,054,668	(1,434,502)
PUA	PU	DD	The deficit was due to higher than budgeted electrical supply charges from the New York Power Authority.	2,393,933	2,463,751	(69,818)

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



Selected (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NA AATAK - TERMINAL LEAVE					
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
FCF	FC - FIRE COMMISSION	119,890	-	-	119,890
<b>FCF Total</b>		<b>119,890</b>	<b>-</b>	<b>-</b>	<b>119,890</b>
GEN	AC - DEPARTMENT OF INVESTIGATIONS	6,570	-	-	6,570
	AR - ASSESSMENT REVIEW COMMISSION	65,640	-	-	65,640
	AS - ASSESSMENT DEPARTMENT	71,725	-	-	71,725
	AT - COUNTY ATTORNEY	106,048	-	-	106,048
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	117,172	-	-	117,172
	BU - OFFICE OF MANAGEMENT AND BUDGET	76,278	-	-	76,278
	CA - OFFICE OF CONSUMER AFFAIRS	67,222	-	-	67,222
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,040,853	-	-	1,040,853
	CE - COUNTY EXECUTIVE	300,000	-	-	300,000
	CF - OFFICE OF CONSTITUENT AFFAIRS	64,530	-	-	64,530
	CL - COUNTY CLERK	92,304	-	-	92,304
	CO - COUNTY COMPTROLLER	165,973	-	-	165,973
	CS - CIVIL SERVICE	231,797	-	-	231,797
	DA - DISTRICT ATTORNEY	731,375	-	-	731,375
	EL - BOARD OF ELECTIONS	90,997	-	-	90,997
	EM - EMERGENCY MANAGEMENT	-	-	-	-
	HE - HEALTH DEPARTMENT	357,421	-	-	357,421
	HI - CE - HOUSING & INTERGOVERNMENTAL AFFAIRS	10,030	-	-	10,030
	HP - CE - PHYSICALLY CHALLENGED	-	-	-	-
	HR - COMMISSION ON HUMAN RIGHTS	-	-	-	0
	IT - INFORMATION TECHNOLOGY	108,719	-	-	108,719
	LE - COUNTY LEGISLATURE	78,878	-	-	78,878
	LR - OFFICE OF LABOR RELATIONS	-	-	-	-
	MA - OFFICE OF MINORITY AFFAIRS	-	-	-	(0)
	ME - MEDICAL EXAMINER	123,362	-	-	123,362
	MI - MISCELLANEOUS	2,100,000	-	-	2,100,000
	PB - PROBATION	748,723	-	-	748,723
	PE - DEPARTMENT OF HUMAN RESOURCES	-	-	-	0
	PK - PARKS, RECREATION AND MUSEUMS	400,527	-	-	400,527
	PL - PLANNING	7,867	-	-	7,867
	PR - PURCHASING DEPARTMENT	-	-	-	-
	PW - PUBLIC WORKS DEPARTMENT	627,380	-	-	627,380
	RE - OFFICE OF REAL ESTATE SERVICES	14,466	-	-	14,466
	RM - RECORDS MANAGEMENT (GEN FUND)	5,000	-	-	5,000
	SA - CE - COORD AGENCY FOR SPANISH AMERICANS	5,000	-	-	5,000
	SC - SENIOR CITIZENS AFFAIRS	86,399	-	-	86,399
	SS - SOCIAL SERVICES	422,977	-	-	422,977
	TR - COUNTY TREASURER	43,079	-	-	43,079
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	-	-	-	(0)
	VS - VETERANS SERVICES AGENCY	15,234	-	-	15,234
	YB - NASSAU COUNTY YOUTH BOARD	15,107	-	-	15,107
<b>GEN Total</b>		<b>8,398,653</b>	<b>-</b>	<b>-</b>	<b>8,398,653</b>
PDD	PD - POLICE DEPARTMENT	11,000,000	-	-	11,000,000
<b>PDD Total</b>		<b>11,000,000</b>	<b>-</b>	<b>-</b>	<b>11,000,000</b>
PDH	PD - POLICE DEPARTMENT	7,300,000	-	-	7,300,000
<b>PDH Total</b>		<b>7,300,000</b>	<b>-</b>	<b>-</b>	<b>7,300,000</b>
<b>Grand Total</b>		<b>26,818,543</b>	<b>-</b>	<b>-</b>	<b>26,818,543</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## Selected (AA) & Fringe Benefits (AB) Detail

SUBOBJ AND NAME AAZY8 - OVERTIME

FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
FCF	FC - FIRE COMMISSION	1,457,629	1,924,278	1,924,278	(466,649)
<b>FCF Total</b>		<b>1,457,629</b>	<b>1,924,278</b>	<b>1,924,278</b>	<b>(466,649)</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	160,457	8,430	8,430	152,027
	AS - ASSESSMENT DEPARTMENT	58,799	16,372	16,372	42,427
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	5,912	320	320	5,592
	CA - OFFICE OF CONSUMER AFFAIRS	109,786	33,665	33,665	76,121
	CC - NC SHERIFF/CORRECTIONAL CENTER	15,360,000	21,465,257	21,465,257	(6,105,257)
	CF - OFFICE OF CONSTITUENT AFFAIRS	38,003	57,851	57,851	(19,848)
	CL - COUNTY CLERK	105,564	-	-	105,564
	CO - COUNTY COMPTROLLER	12,668	-	-	12,668
	CS - CIVIL SERVICE	20,342	10,550	10,550	9,792
	DA - DISTRICT ATTORNEY	295,579	869,670	869,670	(574,091)
	EL - BOARD OF ELECTIONS	33,781	16,799	16,799	16,982
	HE - HEALTH DEPARTMENT	215,351	258,787	258,787	(43,436)
	HR - COMMISSION ON HUMAN RIGHTS	-	650	650	(650)
	IT - INFORMATION TECHNOLOGY	67,561	64,725	64,725	2,836
	ME - MEDICAL EXAMINER	32,936	16,682	16,682	16,254
	PA - PUBLIC ADMINISTRATOR	7,612	1,085	1,085	6,527
	PB - PROBATION	225,000	257,944	257,944	(32,944)
	PK - PARKS, RECREATION AND MUSEUMS	208,172	176,650	176,650	31,522
	PL - PLANNING	12,148	6,266	6,266	5,882
	PR - PURCHASING DEPARTMENT	1,689	-	-	1,689
	PW - PUBLIC WORKS DEPARTMENT	1,069,224	2,190,956	2,190,956	(1,121,732)
	RE - OFFICE OF REAL ESTATE SERVICES	28,943	27,970	27,970	973
	RM - RECORDS MANAGEMENT (GEN FUND)	4,223	-	-	4,223
	SC - SENIOR CITIZENS AFFAIRS	845	997	997	(152)
	SS - SOCIAL SERVICES	1,315,265	1,365,304	1,365,304	(50,039)
	TR - COUNTY TREASURER	16,890	12,146	12,146	4,744
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	152,012	180,735	180,735	(28,723)
<b>GEN Total</b>		<b>19,558,762</b>	<b>27,039,813</b>	<b>27,039,813</b>	<b>(7,481,051)</b>
PDD	PD - POLICE DEPARTMENT	15,232,384	24,313,521	24,313,521	(9,081,137)
<b>PDD Total</b>		<b>15,232,384</b>	<b>24,313,521</b>	<b>24,313,521</b>	<b>(9,081,137)</b>
PDH	PD - POLICE DEPARTMENT	16,730,532	19,027,751	19,027,751	(2,297,219)
<b>PDH Total</b>		<b>16,730,532</b>	<b>19,027,751</b>	<b>19,027,751</b>	<b>(2,297,219)</b>
<b>Grand Total</b>		<b>52,979,307</b>	<b>72,305,363</b>	<b>72,305,363</b>	<b>(19,326,056)</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## Selected (AA) & Fringe Benefits (AB) Detail

SUBOBJ AND NAME AB08F - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
PDD	FB - FRINGE BENEFIT	30,164,646	29,984,926	29,984,926	179,720
<b>PDD Total</b>		<b>30,164,646</b>	<b>29,984,926</b>	<b>29,984,926</b>	<b>179,720</b>
PDH	FB - FRINGE BENEFIT	21,887,156	21,656,162	21,656,162	230,994
<b>PDH Total</b>		<b>21,887,156</b>	<b>21,656,162</b>	<b>21,656,162</b>	<b>230,994</b>
<b>Grand Total</b>		<b>52,051,802</b>	<b>51,641,088</b>	<b>51,641,088</b>	<b>410,714</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## Selected (AA) & Fringe Benefits (AB) Detail

SUBOBJ AND NAME AB11F - STATE RET SYSTEMS

FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
FCF	FB - FRINGE BENEFIT	743,416	743,492	743,492	(76)
<b>FCF Total</b>		<b>743,416</b>	<b>743,492</b>	<b>743,492</b>	<b>(76)</b>
GEN	FB - FRINGE BENEFIT	32,369,479	32,367,577	32,367,577	1,902
<b>GEN Total</b>		<b>32,369,479</b>	<b>32,367,577</b>	<b>32,367,577</b>	<b>1,902</b>
PDD	FB - FRINGE BENEFIT	925,369	923,618	923,618	1,751
<b>PDD Total</b>		<b>925,369</b>	<b>923,618</b>	<b>923,618</b>	<b>1,751</b>
PDH	FB - FRINGE BENEFIT	3,484,248	3,501,934	3,501,934	(17,686)
<b>PDH Total</b>		<b>3,484,248</b>	<b>3,501,934</b>	<b>3,501,934</b>	<b>(17,686)</b>
<b>Grand Total</b>		<b>37,522,512</b>	<b>37,536,621</b>	<b>37,536,621</b>	<b>(14,109)</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## Selected (AA) & Fringe Benefits (AB) Detail

SUBOBJ AND NAME AB14F - HEALTH INSURANCE

FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
FCF	FB - FRINGE BENEFIT	1,405,708	1,295,985	1,295,985	109,723
<b>FCF Total</b>		<b>1,405,708</b>	<b>1,295,985</b>	<b>1,295,985</b>	<b>109,723</b>
GEN	CT - COURTS	168,158	120,695	120,695	47,463
	FB - FRINGE BENEFIT	60,096,039	60,027,425	60,027,425	68,614
	MI - MISCELLANEOUS	-	2,449	2,449	(2,449)
<b>GEN Total</b>		<b>60,264,197</b>	<b>60,150,570</b>	<b>60,150,570</b>	<b>113,627</b>
PDD	FB - FRINGE BENEFIT	28,632,861	27,815,360	27,815,360	817,501
<b>PDD Total</b>		<b>28,632,861</b>	<b>27,815,360</b>	<b>27,815,360</b>	<b>817,501</b>
PDH	FB - FRINGE BENEFIT	21,511,325	20,985,733	20,985,733	525,592
<b>PDH Total</b>		<b>21,511,325</b>	<b>20,985,733</b>	<b>20,985,733</b>	<b>525,592</b>
<b>Grand Total</b>		<b>111,814,091</b>	<b>110,247,648</b>	<b>110,247,648</b>	<b>1,566,443</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## Selected (AA) & Fringe Benefits (AB) Detail

SUBOBJ AND NAME AB75F - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	Year End Operating Results	Fav / (Unfav) Variance
FCF	FB - FRINGE BENEFIT	477,529	604,528	604,528	(126,999)
<b>FCF Total</b>		<b>477,529</b>	<b>604,528</b>	<b>604,528</b>	<b>(126,999)</b>
GEN	CT - COURTS	1,444,636	1,353,976	1,353,976	90,660
	FB - FRINGE BENEFIT	38,360,316	40,179,025	40,179,025	(1,818,709)
	MI - MISCELLANEOUS	17,743,443	18,191,055	18,191,055	(447,612)
<b>GEN Total</b>		<b>57,548,395</b>	<b>59,724,055</b>	<b>59,724,055</b>	<b>(2,175,660)</b>
PDD	FB - FRINGE BENEFIT	21,017,678	21,064,945	21,064,945	(47,267)
<b>PDD Total</b>		<b>21,017,678</b>	<b>21,064,945</b>	<b>21,064,945</b>	<b>(47,267)</b>
PDH	FB - FRINGE BENEFIT	28,557,108	28,437,932	28,437,932	119,176
<b>PDH Total</b>		<b>28,557,108</b>	<b>28,437,932</b>	<b>28,437,932</b>	<b>119,176</b>
<b>Grand Total</b>		<b>107,600,710</b>	<b>109,831,459</b>	<b>109,831,459</b>	<b>(2,230,749)</b>

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**FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT**

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# **ECONOMIC ACTIVITY REPORT**





## **Fiscal 2010 Fourth Quarter Economic Activity Report**

The US economy, which emerged from the recession at the beginning of the third quarter in 2009<sup>1</sup>, has seen slightly positive growth in the fourth quarter of 2010. Even with the pickup in the economy, it will likely be a more tepid recovery into 2011 as several factors will continue to weigh on the pace of gains realized in the prior decade.

### ***National Economy***

The U.S. economy will likely not see the gains experienced prior to the recession of 2007 due to slower gains for spending by consumers. The more modest rise for spending by consumers most likely will be the result of high unemployment which may hover at or below 10 percent in 2011. Currently, the national unemployment rate stands at 9.4 percent as of December 2010.<sup>2</sup> This represents a 0.2 percent fall from the end of third quarter, showing some improvement in the employment picture. Looking ahead, the national unemployment rate may continue to fall at a slower rate even with an expected gain in the economy as many employers are generally unwilling to bring in new employees until they are confident that the gains for the economy will last. While growth in the Consumer Price Index slowed in 2010, the indices for food and energy saw significant increases in December 2010, which is likely to negatively affect the consumer's purchasing power.<sup>3</sup>

- Investments decreased slightly over the year, mainly in the housing area. Despite the drop in home sales, recent reports indicate that housing is stabilizing, even with the expiration of the government-funded home buyer tax credit which expired in April 2010.
- Outlays by the federal government will also be restricted as large deficits will continue to grow into 2011. State and local governments will also see spending tempered due to restricted revenue streams.<sup>3</sup>
- Foreign trade may provide an area for gains with the demand for exports rising with foreign economies generally emerging from their downturns somewhat later than that for the U.S.<sup>4</sup>
- Employment gains for the U.S. increased slightly in the fourth quarter, compared to the third quarter. Employment in leisure and hospitality experienced the largest gains in employment in the fourth quarter, along with health care and temporary jobs. In the manufacturing sector, employment remained relatively flat for the quarter. The government sector will most likely see slower gains with the federal government impacted by the budget deficit and state and local governments struggling to balance their budgets each year. This leveling out of the demand for labor will cause unemployment to remain slightly below the 10 percent level even with modest gains in national GDP seen at the start of 2011.<sup>4</sup>
- The slowdown in economic growth will imply a more modest pace for aggregate demand that would be generally anticipated to hold price gains under control. However, some of this may be offset by a rise in the general price level due to all the money that the Federal Reserve has

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<sup>1</sup> Source: National Bureau of Economic Research <http://www.nber.org/cycles/sept2010.html>

<sup>2</sup> Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>

<sup>3</sup> Nassau County Office of Management and Budget 2010 Projection

<sup>4</sup> Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>



pumped into the economy since the recession started, in an effort to offset the decreases in consumer spending.

### *Regional Economy*

- In the fourth quarter, Nassau County fared slightly better than the prior year. Total jobs increased by 0.5 percent in November 2010, compared to a year ago. On the whole, the Nassau-Suffolk metro region gained 6,000 jobs during the same period over a year ago. The largest gains in jobs in the New York metro area were seen in education and health care.<sup>5</sup>
- In the New York metropolitan area, leisure and hospitality sectors led the way in job growth in the fourth quarter, increasing by almost 2 percent compared to November 2009. Professional and health services followed suit. Employment in the government sector continued to fall in the fourth quarter. In the New York area, the government sector shed jobs by 4 percent, or 53,000 jobs. Nationally, non-farm employment declined by 0.1 percent for the New York metropolitan area. This slight decrease comes off a rise that was experienced in the third quarter, when non-farm payroll employment increased by 0.5 percent over 2009. Though an encouraging sign, non-farm payroll employment has fallen off considerably since the start of the national recession in 2007. Nonfarm payroll employment inched slightly higher from April 2009 to April 2010, up 0.7 percent for both Nassau and Suffolk Counties. Payroll employment for the region remained steady for the first two months of the quarter, down 0.8 percent in January 2010 versus a year ago and down 1.0 percent in February 2010 over February 2009.<sup>6</sup>
- The unemployment rate for both Nassau and Suffolk Counties stood at 7.0 percent in December, reflecting exactly the same levels from a year ago. While the Long Island economy may be less impacted than the national economy, gains are yet to be seen across all industry sectors.<sup>7</sup> The major reason for the more modest falloff in the County employment is the fact that employment is less cyclical versus that of the U.S. with a greater mix of service sector employment and less employment in the construction and manufacturing areas. Employment for Nassau County has been impacted since it houses occupations in the financial, information, manufacturing, professional and business services sectors. Unemployment for the region is below that of the U.S. and is anticipated to stay that way into the start of 2011.<sup>8</sup>

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<sup>5</sup> Bureau of Labor Statistics. <http://www.bls.gov/ro2/nassau.pdf>

<sup>6</sup> Bureau of Labor Statistics. <http://www.bls.gov/ro2/nassau.pdf>

<sup>7</sup> National Association of Realtors Monthly Survey. [www.nysar.com](http://www.nysar.com)

<sup>8</sup> Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>

<sup>9</sup> Bloomberg News. [www.bloomberg.com](http://www.bloomberg.com)

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## FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT

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In the fourth quarter, the stock market showed considerable gains. Tempered by increased quarterly profits and a renewed sense of optimism, the Dow Jones Industrial index reached a high of 11,500. This is more than 500 points above the high in the third quarter. The Dow has come off of a low of 9,800 points in June, despite slow homes sales and a national unemployment rate hovering around 10 percent. The NASDAQ has hit a yearly high of over 2,600, indicating increased confidence in the<sup>9</sup> stock market.<sup>9</sup>

- In the fourth quarter, a weak economy coupled with a high foreclosure rate brought the number of homes sold to 665 units in December. This is slightly higher than the number of homes sold in the third quarter, pointing to a continuing uneasiness of the housing market. This is in sharp contrast to the end of the first quarter, which experienced over a thousand units sold in Nassau County. The median price of a home at the close of the fourth quarter in Nassau County was \$410,000, much lower than prices at the end of the third quarter. Nevertheless, the housing sector is undergoing a period of high supply and weakened demand. Once again, factors such as high unemployment rates in Nassau County and a tightening of credit contributed to the weak housing market.<sup>10</sup>
- Despite the recent slowdown in the economy, an increase in consumer spending during the close of the fourth quarter is projected to have a positive impact for County sales tax revenues. In the fourth quarter, sales tax revenue rose compared to the third quarter. Increased spending during the holiday season has attributed to the better-than-expected sales tax revenue. These collections will impact future revenues greatly as gains in the future may be larger as the County moves to a longer term growth trend rate.<sup>11</sup>

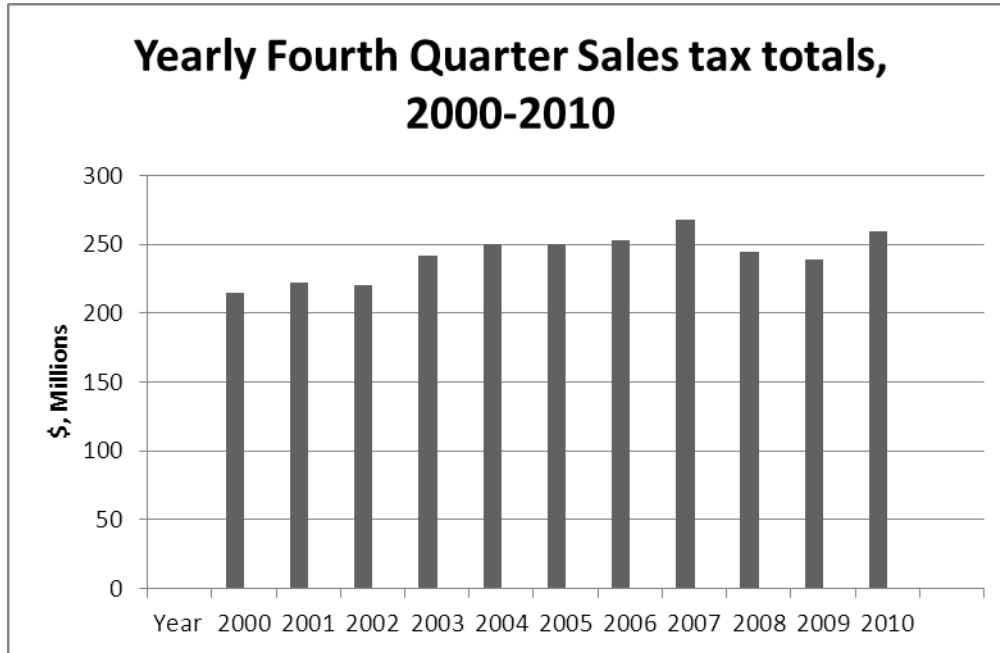
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<sup>10</sup> Bureau of Labor Statistics. <http://www.bls.gov/ro2/nassau.pdf>

<sup>11</sup> Nassau County Treasurer's Office.



**Graph 1: Actual Gross Sales Tax Receipts for the Fourth Quarter, 2001-2010**



Source: Nassau County Treasurer’s Office. Note: the fourth quarter 2010 value does not include the Energy sales tax.

Table 1 summarizes the actual fourth quarter sales tax receipts from fiscal years 2000 through 2010. For the 4<sup>th</sup> quarter of 2010, the total sales tax receipts was approximately \$259.3 million, an 8.4 percent increase compared to the fourth quarter of 2009. This considerable jump is credited to the holiday shopping season, where local retailers saw above average spending by consumers. Coincidentally, this spike in spending comes on the heels of an optimistic third quarter of 2010. The percent change in receipts in the third quarter of 2010 versus the third quarter of 2009 indicates a positive sign that despite the economic slowdown, consumers are willing to spend. The average amount of sales tax receipts in the fourth quarter over the past eleven years is approximately \$242.3 million.

**Table 1 Historical Quarterly Sales Tax Receipts for the Fourth Quarter, 2001-2010**

Year	Q4 2000	Q4 2001	Q4 2002	Q4 2003	Q4 2004	Q4 2005	Q4 2006	Q4 2007	Q4 2008	Q4 2009	Q4 2010
Revenue (millions of dollars)	215.0	222.6	220.7	242.1	249.9	250.1	253.2	268.2	244.4	239.3	259.3
Percent change previous year	-	3.5	-0.8	9.7	3.2	0.08	1.2	5.9	-8.9	-2.1	8.4

Source: Nassau County Treasurer’s Office. Note: Fourth quarter sales tax does not include the Energy sales tax

**KEY PERFORMANCE  
INDICATORS**





# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



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

Department	FY 2010 Budget	On-Board 1/1/2010	On Board 12/31/2010	Variance 12/31/10 vs. Budget 2010	Change from 1/1/2010
Consumer Affairs	36	32	32	(4)	0
Correctional Center/Sheriff	1,281	1,241	1,191	(90)	(50)
Emergency Management	7	2	8	1	6
Fire Commission	110	105	89	(21)	(16)
Medical Examiner	46	49	47	1	(2)
Police District	1,771	1,749	1,689	(82)	(60)
Police Headquarters	1,649	1,558	1,527	(122)	(31)
Probation	215	207	201	(14)	(6)
Traffic and Parking Violations Agency	45	42	45	0	3
<b>Sub-Total</b>	<b>5,160</b>	<b>4,985</b>	<b>4,829</b>	<b>(331)</b>	<b>(156)</b>
Behavioral Services	74	71	64	(10)	(7)
Health	220	208	198	(22)	(10)
Physically Challenged	5	3	4	(1)	1
Senior Citizens Affairs	31	29	30	(1)	1
Social Services	829	812	792	(37)	(20)
Veterans Services	8	7	7	(1)	0
Youth Board	5	5	4	(1)	(1)
<b>Sub-Total</b>	<b>1,172</b>	<b>1,135</b>	<b>1,099</b>	<b>(73)</b>	<b>(36)</b>
Recreation, Parks and Museums	151	141	145	(6)	4
Public Works / Traffic Safety	634	608	502	(132)	(106)
<b>Sub-Total</b>	<b>785</b>	<b>749</b>	<b>647</b>	<b>(138)</b>	<b>(102)</b>
Civil Service	57	55	55	(2)	0
CF - Constituent Affairs	13	7	11	(2)	4
CF - Printing, Mail & Graphics	34	34	30	(4)	(4)
County Attorney	157	147	124	(33)	(23)
Human Resources	16	6	9	(7)	3
Human Rights Commission	9	7	9	0	2
Investigations	1	0	0	(1)	0
Labor Relations	5	1	5	0	4
Real Estate Services	9	6	7	(2)	1
<b>Sub-Total</b>	<b>301</b>	<b>263</b>	<b>250</b>	<b>(51)</b>	<b>(13)</b>
Assessment	232	223	212	(20)	(11)
Assessment Review Commission	42	40	43	1	3
Information Technology	133	130	114	(19)	(16)
Office of Management and Budget	34	21	27	(7)	6
Purchasing	21	17	16	(5)	(1)
Treasurer	41	39	35	(6)	(4)
<b>Sub-Total</b>	<b>503</b>	<b>470</b>	<b>447</b>	<b>(56)</b>	<b>(23)</b>
Housing & Intergovernmental Affairs	7	3	3	(4)	0
Planning	23	18	17	(6)	(1)
<b>Sub-Total</b>	<b>30</b>	<b>21</b>	<b>20</b>	<b>(10)</b>	<b>(1)</b>
Coord. Agency for Spanish Americans	8	3	4	(4)	1
County Executive	35	7	21	(14)	14
Minority Affairs	6	1	6	0	5
Public Administrator	7	7	7	0	0
<b>Sub-Total</b>	<b>56</b>	<b>18</b>	<b>38</b>	<b>(18)</b>	<b>20</b>
County Clerk	106	96	102	(4)	6
Records Management	13	12	13	0	1
County Comptroller	92	78	75	(17)	(3)
District Attorney	371	368	368	(3)	0
Elections	126	119	131	5	12
Legislature	95	79	85	(10)	6
<b>Sub-Total</b>	<b>803</b>	<b>752</b>	<b>774</b>	<b>(29)</b>	<b>22</b>
<b>Sub-Total Full-Time Employees</b>	<b>8,810</b>	<b>8,393</b>	<b>8,104</b>	<b>(706)</b>	<b>(289)</b>
Contract Employees	83	83	57	(26)	(26)
<b>Major Operating Funds Sub-Total</b>	<b>8,893</b>	<b>8,476</b>	<b>8,161</b>	<b>(732)</b>	<b>(315)</b>
Sewer Districts	290	257	248	(42)	(9)
<b>Grand Total F/T Employees</b>	<b>9,183</b>	<b>8,733</b>	<b>8,409</b>	<b>(774)</b>	<b>(324)</b>

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



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

Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Total Non	Grand Total	CONTRACT EMPLOYEE
							On-Board 12/31/2010				Union On-Board 12/31/2010	On-Board 12/31/2010	
Consumer Affairs	30						30			2	2	32	
Correctional Center	156				1,032		1,188			3	3	1,191	
Emergency Management	2						2			6	6	8	
Fire Commission	89						89				-	89	
Medical Examiner	46						46		1		1	47	
Police District	95	1		1,396		197	1,689					1,689	
Police Headquarters	691	369		291		167	1,518			9	9	1,527	
Probation	201						201					201	
Traffic and Parking Violations Agency	43						43			2	2	45	
<b>Sub-Total</b>	<b>1,353</b>	<b>370</b>	<b>-</b>	<b>1,687</b>	<b>1,032</b>	<b>364</b>	<b>4,806</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>23</b>	<b>4,829</b>	
Behavioral Services	62						62			2	2	64	4
Health	194						194			4	4	198	
Physically Challenged										4	4	4	
Senior Citizens Affairs	29						29			1	1	30	14
Social Services	781						781			11	11	792	29
Veterans Services	5						5			2	2	7	
Youth Board	3						3			1	1	4	10
<b>Sub-Total</b>	<b>1,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,074</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>1,099</b>	<b>57</b>
Recreation, Parks and Museums	136						136			9	9	145	
Public Works	497						497			5	5	502	
<b>Sub-Total</b>	<b>633</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>633</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>14</b>	<b>647</b>	
Civil Service	46						46	3		6	9	55	
CF - Constituent Affairs										11	11	11	
CF - Printing, Mail & Graphics	30						30					30	
County Attorney	45						45			79	79	124	
Human Resources										9	9	9	
Human Rights Commission	7						7			2	2	9	
Investigations													
Labor Relations										5	5	5	
Real Estate Services	4						4			3	3	7	
<b>Sub-Total</b>	<b>132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132</b>	<b>3</b>	<b>-</b>	<b>115</b>	<b>118</b>	<b>250</b>	
Assessment	207						207			5	5	212	
Assessment Review Commission	35						35	4		4	8	43	
Information Technology	107						107			7	7	114	
Office of Management and Budget										27	27	27	
Purchasing	15						15			1	1	16	
Treasurer	32						32			3	3	35	
<b>Sub-Total</b>	<b>396</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396</b>	<b>4</b>	<b>-</b>	<b>47</b>	<b>51</b>	<b>447</b>	
Housing & Intergovernmental Affairs										3	3	3	
Planning	15						15			2	2	17	
<b>Sub-Total</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>20</b>	<b>-</b>
Coord. Agency for Spanish Americans										4	4	4	
County Executive									1	20	21	21	
Minority Affairs										6	6	6	
Public Administrator	5						5			2	2	7	
<b>Sub-Total</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>1</b>	<b>32</b>	<b>33</b>	<b>38</b>	<b>-</b>
County Clerk	95						95		1	6	7	102	
Records Management	13						13					13	
County Comptroller	64						64		1	10	11	75	
District Attorney	140		40				180		1	187	188	368	
Elections	111						111			20	20	131	
Legislature									19	66	85	85	
<b>Sub-Total</b>	<b>423</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>463</b>	<b>-</b>	<b>22</b>	<b>289</b>	<b>311</b>	<b>774</b>	<b>-</b>
<b>Sub-Total Full-Time Employees</b>	<b>4,031</b>	<b>370</b>	<b>40</b>	<b>1,687</b>	<b>1,032</b>	<b>364</b>	<b>7,524</b>	<b>7</b>	<b>23</b>	<b>550</b>	<b>580</b>	<b>8,104</b>	<b>57</b>
Contract Employees													57
<b>Major Operating Funds Sub-Total</b>	<b>4,031</b>	<b>370</b>	<b>40</b>	<b>1,687</b>	<b>1,032</b>	<b>364</b>	<b>7,524</b>	<b>7</b>	<b>23</b>	<b>550</b>	<b>580</b>	<b>8,161</b>	
Sewer Districts	247						247			1	1	248	
<b>Grand Total FT Employees</b>	<b>4,278</b>	<b>370</b>	<b>40</b>	<b>1,687</b>	<b>1,032</b>	<b>364</b>	<b>7,771</b>	<b>7</b>	<b>23</b>	<b>551</b>	<b>581</b>	<b>8,409</b>	<b>-</b>



**KPI REPORT 3: Overtime Spending**

<b>Overtime Spending Analysis</b>					
Departments	*Actual 2010	*Actual 2009	Variance	Adopted 2010 Budget	Variance 2010 Budget Vs. 2010 Actual
Assessment Review	8,430	23,387	14,957	160,457	152,027
Assessment	16,372	77,523	61,151	58,799	42,427
Behavioral Health	320	5,029	4,709	5,912	5,592
Consumer Affairs	33,665	87,885	54,220	109,786	76,121
Correctional Ctr/Sheriff	21,465,257	19,376,960	(2,088,297)	15,360,000	(6,105,257)
Constituent Affairs	57,851	3,079	(54,772)	38,003	(19,848)
County Clerk	-	8,257	8,257	105,564	105,564
County Comptroller	-	1,440	1,440	12,668	12,668
Civil Service	10,550	4,438	(6,112)	20,342	9,792
District Attorney	869,670	676,997	(192,673)	295,579	(574,091)
Elections	16,799	14,318	(2,481)	33,781	16,982
Health	258,787	198,016	(60,771)	215,351	(43,436)
Human Rights	650	1,159	509	-	(650)
Information Technology	64,725	47,773	(16,952)	67,561	2,836
Medical Examiner	16,682	10,772	(5,910)	32,936	16,254
Public Administrator	1,085	1,949	864	7,612	6,527
Probation	257,944	184,180	(73,764)	225,000	(32,944)
Recreation & Parks	176,650	150,028	(26,622)	208,172	31,522
Planning	6,266	10,686	4,420	12,148	5,882
Purchasing	-	-	-	1,689	1,689
Public Works	2,190,956	1,493,719	(697,237)	1,069,224	(1,121,732)
Real Estate	27,970	20,523	(7,447)	28,943	973
Records Management	-	801	801	4,223	4,223
Senior Citizens	997	512	(485)	845	(152)
Social Services	1,365,304	1,383,888	18,584	1,315,265	(50,039)
Treasurer	12,146	4,744	(7,402)	16,890	4,744
TPVA	180,735	131,473	(49,262)	152,012	(28,723)
Youth Board	-	1,376	1,376	-	-
<b>Total General Fund</b>	<b>27,039,813</b>	<b>23,920,912</b>	<b>(3,118,901)</b>	<b>19,558,762</b>	<b>(7,481,051)</b>
Police District	24,313,521	17,857,520	(6,456,001)	15,232,384	(9,081,137)
Police HQ	19,027,751	18,438,234	(589,517)	16,730,532	(2,297,219)
Fire Commission	1,924,278	1,703,641	(220,637)	1,457,629	(466,649)
<b>Subtotal - 5 Major Funds</b>	<b>72,305,363</b>	<b>61,920,307</b>	<b>(10,385,056)</b>	<b>52,979,307</b>	<b>(19,326,056)</b>
Sewer Districts	1,908,374	1,588,439	(319,935)	1,725,000	(183,374)
<b>Grand Total</b>	<b>74,213,737</b>	<b>63,508,746</b>	<b>(10,704,991)</b>	<b>54,704,307</b>	<b>(19,509,430)</b>

\*The grand totals do not include Nassau County Community College (NCC).

\*Actuals reflect NIFS month 13.

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Overtime			
Departments	YTD Actual December 2010	YTD Actual December 2009	YTD Actual Variance
Consumer Affairs	701	1,828	(1,127)
Correctional Center	343,535	308,290	35,245
Fire Commission	33,775	29,905	3,870
Medical Examiner	300	319	(19)
Public Administrator	26	42	(16)
Police District	351,172	274,190	76,982
Police Headquarters	266,426	269,265	(2,840)
Probation	5,411	3,815	1,596
Sheriff	17,038	11,255	5,783
Traffic and Parking Violations Agency	4,377	2,806	1,571
<b>Sub-Total</b>	<b>1,022,759</b>	<b>901,714</b>	<b>121,045</b>
Behavioral Health	4	86	(82)
Health	4,367	2,720	1,647
Veteran Services	15	0	15
Social Services	19,263	20,481	(1,218)
Senior Citizens	24	13	11
Youth Board	0	13	(13)
<b>Sub-Total</b>	<b>23,673</b>	<b>23,313</b>	<b>360</b>
Recreation, Parks and Museums	2,816	2,269	548
Public Works	35,650	31,185	4,465
<b>Sub-Total</b>	<b>38,466</b>	<b>33,454</b>	<b>5,013</b>
Civil Service	158	82	76
Constituent Affairs	1,069	58	1,011
Human Rights Commission	16	23	(7)
Real Estate	410	398	12
<b>Sub-Total</b>	<b>1,653</b>	<b>562</b>	<b>1,092</b>
Assessment Review	191	374	(184)
Assessment	241	1,688	(1,447)
Information Technology	951	845	106
Treasurer	209	118	90
<b>Sub-Total</b>	<b>1,592</b>	<b>3,025</b>	<b>(1,433)</b>
Planning	75	125	(49)
<b>Sub-Total</b>	<b>75</b>	<b>125</b>	<b>(49)</b>
County Clerk	0	31	(31)
County Comptroller	0	39	(39)
Records Management	0	15	(15)
District Attorney	15,026	12,564	2,462
Board of Elections	4	45	(41)
Legislature	20	37	(17)
<b>Sub-Total</b>	<b>15,049</b>	<b>12,731</b>	<b>2,319</b>
Sewer & Water Supply	42,136	33,438	8,698
<b>Sub-Total</b>	<b>42,136</b>	<b>33,438</b>	<b>8,698</b>
<b>Grand Total</b>	<b>1,145,404</b>	<b>1,008,360</b>	<b>137,044</b>

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

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT

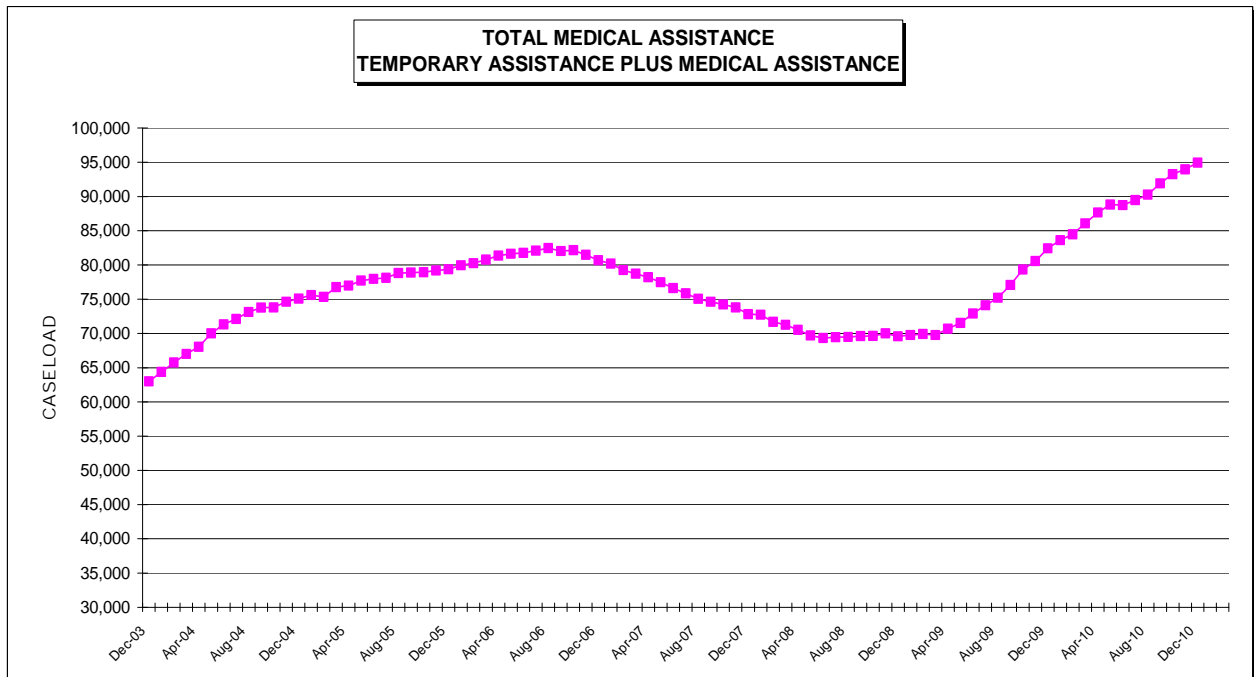
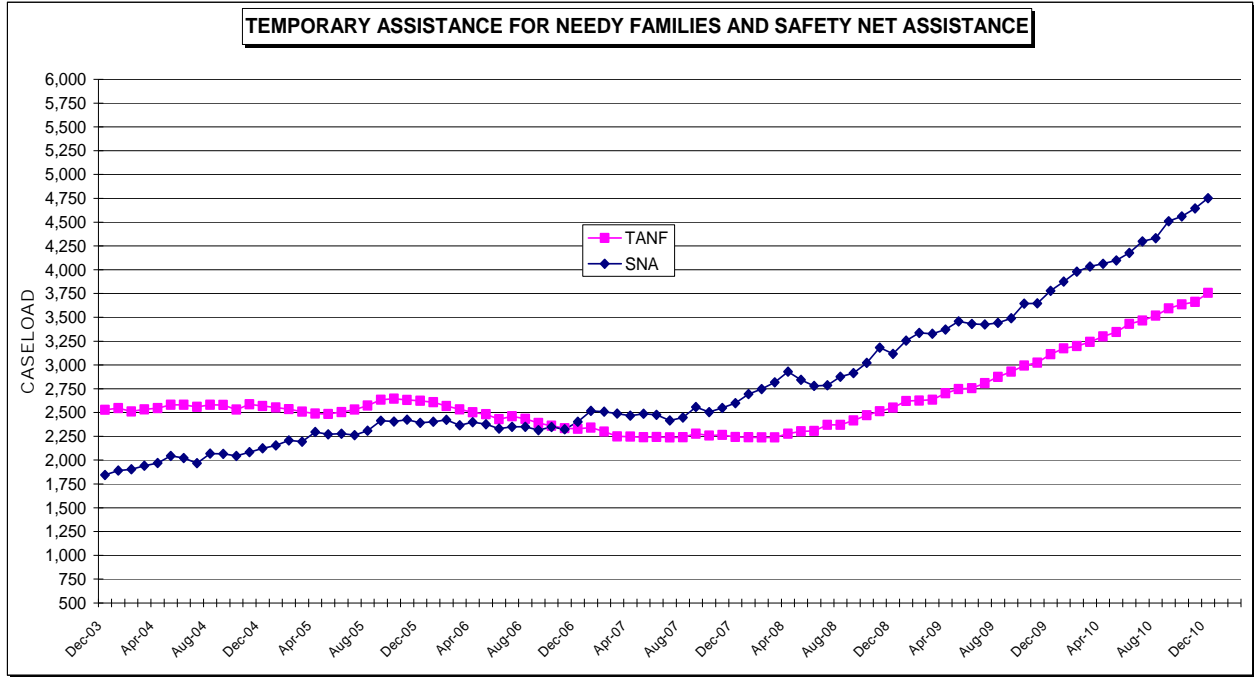


## KPI REPORT 5: Utilities

Department	Description	Sub-Object Code	YTD Actual December 2010	YTD Actual December 2009	YTD Actual Variance	2010 Adopted Budget	Variance to 2010 Budget
<b>Public Works (General Fund)</b>	Water	55W	760,610	678,430	82,180	1,102,281	341,671
	Fuel	550	1,070,400	1,293,931	(223,531)	1,401,249	330,849
	Light, Power	551	16,162,125	15,051,704	1,110,421	16,192,413	30,288
	Telephone	552	-	129	(129)	1,625	1,625
	Natural Gas	553	2,015,005	1,897,138	117,867	2,113,950	98,945
	Thermal Energy -TRI-GEN	555	6,576,137	7,683,303	(1,107,166)	6,932,141	356,004
	Energy Conservation	560	1,727,665	1,150,264	577,401	1,094,340	(633,325)
	<b>TOTAL</b>		<b>28,311,942</b>	<b>27,754,899</b>	<b>557,043</b>	<b>28,837,999</b>	<b>526,057</b>
<b>Correctional Center</b>	Water	55W	231,429	233,293	(1,864)	210,000	(21,429)
	Fuel	550	36,773	29,254	7,519	65,000	28,227
	Light, Power	551	215,387	139,561	75,826	260,000	44,613
	<b>TOTAL</b>		<b>483,589</b>	<b>402,108</b>	<b>81,481</b>	<b>535,000</b>	<b>51,411</b>
<b>Police Department District (PDD)</b>	Water	55W	32,863	30,271	2,592	42,300	9,437
	Fuel	550	192,352	198,746	(6,394)	445,009	252,657
	Light, Power	551	422,392	502,001	(79,609)	631,009	208,617
	Telephone	552	311,471	279,994	31,477	507,009	195,538
	<b>TOTAL</b>		<b>959,078</b>	<b>1,011,012</b>	<b>(51,934)</b>	<b>1,625,327</b>	<b>666,249</b>
<b>Police Department Headquarters (PDH)</b>	Water	55W	1,381	1,634	(253)	-	(1,381)
	Fuel	550	3,500	2,000	1,500	-	(3,500)
	Light, Power	551	(1,000)	1,000	(2,000)	-	1,000
	Telephone	552	2,413,613	2,413,464	149	2,533,440	119,827
	<b>TOTAL</b>		<b>2,417,494</b>	<b>2,418,098</b>	<b>(604)</b>	<b>2,533,440</b>	<b>115,946</b>
<b>Information Technology</b>	Cellular Phone	531	493,991	407,876	86,115	657,535	163,544
	Light, Power	551	15,561	-	15,561	-	(15,561)
	Telephone	552	4,052,159	4,636,421	(584,262)	4,386,285	334,126
	<b>TOTAL</b>		<b>4,561,711</b>	<b>5,044,297</b>	<b>(482,586)</b>	<b>5,043,820</b>	<b>482,109</b>
<b>Social Services</b>	Fuel	550	346	89	257	-	(346)
	Light, Power	551	-	200	(200)	400	400
	<b>TOTAL</b>		<b>346</b>	<b>289</b>	<b>57</b>	<b>400</b>	<b>54</b>
<b>Major Operating Funds Departments Totals</b>	Water	55W	1,026,283	943,628	82,655	1,354,581	328,298
	Cellular Phone	531	493,991	407,876	86,115	657,535	163,544
	Fuel	550	1,303,371	1,524,020	(220,649)	1,911,258	607,887
	Light, Power	551	16,814,465	15,694,466	1,119,999	17,083,822	269,357
	Telephone	552	6,777,243	7,732,405	(955,162)	7,428,359	651,116
	Natural Gas	553	2,015,005	1,897,138	117,867	2,113,950	98,945
	Thermal Energy -TRI-GEN	555	6,576,137	7,683,303	(1,107,166)	6,932,141	356,004
	Energy Conservation	560	1,727,665	1,150,264	577,401	1,094,340	(633,325)
	<b>TOTAL</b>		<b>36,734,160</b>	<b>37,033,100</b>	<b>(298,940)</b>	<b>38,575,986</b>	<b>1,841,826</b>
<b>Sewer &amp; Storm Water Resources District (SSWRD)</b>	Water	55W	670,378	1,017,485	(347,107)	1,677,718	1,007,340
	Fuel	550	(31,000)	354,845	(385,845)	667,425	698,425
	Light, Power	551	820,834	644,347	176,487	1,058,172	237,338
	Telephone	552	-	6,573	(6,573)	13,218	13,218
	Natural Gas	553	8,551,279	8,897,317	(346,038)	11,365,965	2,814,686
	<b>TOTAL</b>		<b>10,011,491</b>	<b>10,920,567</b>	<b>(909,076)</b>	<b>14,782,498</b>	<b>4,771,007</b>
<b>County Total (Major Operating Funds and SSWRD)</b>	Water	55W	1,696,661	1,961,113	(264,452)	3,032,299	1,335,638
	Cellular Phone	531	493,991	407,876	86,115	657,535	163,544
	Fuel	550	1,272,371	1,878,865	(606,494)	2,578,683	1,306,312
	Light, Power	551	17,635,299	16,338,813	1,296,486	18,141,994	506,695
	Telephone	552	6,777,243	7,738,978	(961,735)	7,441,577	664,334
	Natural Gas	553	10,566,284	10,794,455	(228,171)	13,479,915	2,913,631
	Thermal Energy -TRI-GEN	555	6,576,137	7,683,303	(1,107,166)	6,932,141	356,004
	Energy Conservation	560	1,727,665	1,150,264	577,401	1,094,340	(633,325)
	<b>TOTAL</b>		<b>46,745,651</b>	<b>47,953,667</b>	<b>(1,208,016)</b>	<b>53,358,484</b>	<b>6,612,833</b>

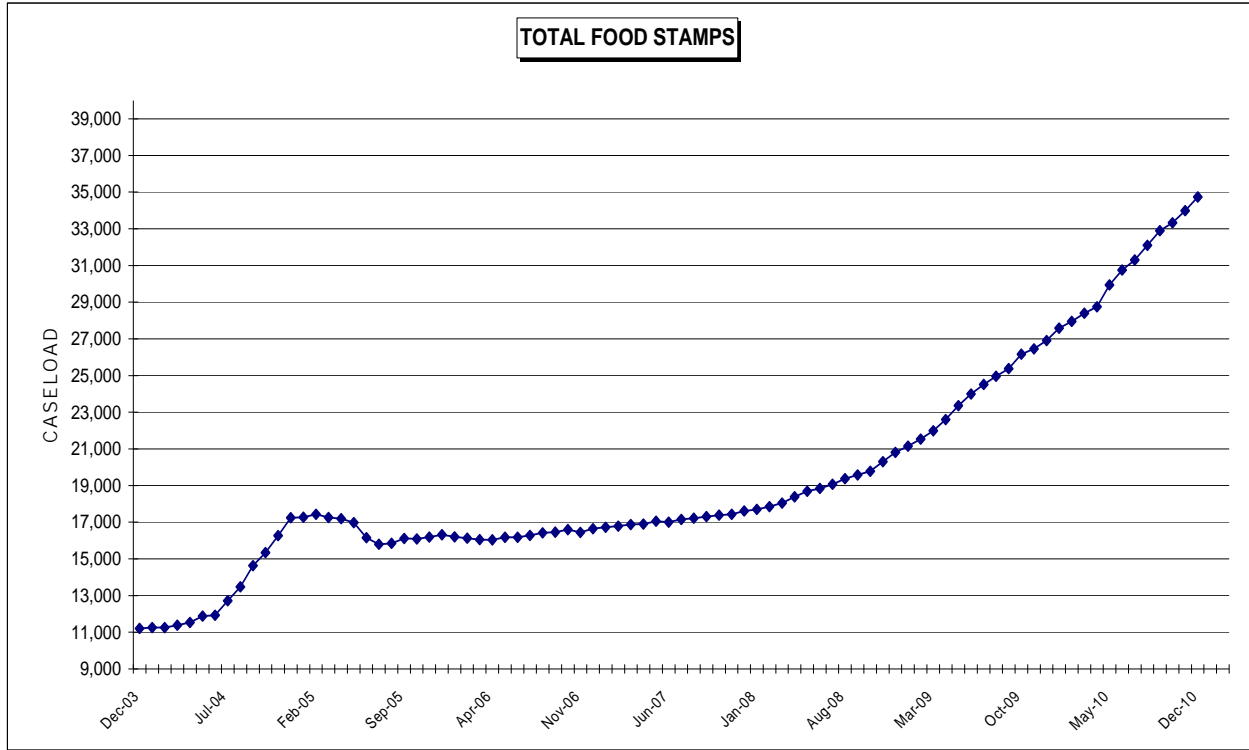


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads



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

	Dec-06	Dec-07	Dec-08	Dec-09	Dec-10
County Population	1,430	1,440	1,362	1,404	1,399
State-Ready Population	11	10	13	9	9
Federal Population	143	154	115	120	112
Parole Violators	49	32	15	26	24
<b>TOTAL</b>	<b>1,633</b>	<b>1,636</b>	<b>1,505</b>	<b>1,559</b>	<b>1,544</b>





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

**NASSAU REGIONAL OFF-TRACK BETTING CORPORATION**

Financial Activity for the period January 1st to December 31st, 2010

Expense	YTD Actuals	
	Dec-10	Dec-09
<b>Salary</b>	12,763,403	13,762,412
<b>Fringe Benefits</b>	5,333,262	4,818,017
<b>General and Administrative Expenses</b>	11,935,595	13,613,911
<b>Bond Principal</b>	1,455,000	1,455,000
<b>Expense Total</b>	<b>31,487,260</b>	<b>33,649,341</b>
<b>Revenue</b>		
<b>Net Retained Commission</b>	27,023,856	29,098,499
<b>Other income</b>	1,877,455	1,631,290
<b>Revenue Total</b>	<b>28,901,312</b>	<b>30,729,789</b>
<b>Net Profit</b>	<b>(2,585,949)</b>	<b>(2,919,552)</b>

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

# FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT



## KPI REPORT 9: Outstanding Interest Rate Swaps

### Nassau County Interim Finance Authority

MTM Valuation Report as of 12/31/2010

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$6,469,021.28)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$6,478,203.96)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$5,634,948.48)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$6,469,021.28)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$6,478,203.96)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$5,688,033.78)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,337,226.21)
Series 2004K Morgan Stanley 7-Day	3.4320%	11/15/2025	\$50,000,000.00	(\$5,337,226.21)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,337,226.21)
<b>Total</b>				<b>(\$53,229,111.37)</b>

### Nassau Health Care Corporation

MTM Valuation Report as of 12/31/2010

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004 C1	3.45700%	8/1/2029	\$73,356,666.00	(\$7,893,405.87)
Series 2004 C2	3.45700%	8/1/2029	\$73,126,667.00	(\$7,869,370.46)
Series 2004 C3	3.45700%	8/1/2029	\$73,126,667.00	(\$7,869,387.76)
Series 2004 A	4.61000%	8/1/2012	\$25,675,000.00	(\$1,723,586.39)
<b>Total</b>				<b>(\$25,355,750.48)</b>



## KPI REPORT 10: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled the final statistics with respect to the 2011/12 Administrative Appeals filed. The results are as follows:

Administrative Appeals filed:	
Residential	99,640
Commercial	<u>19,140</u>
Total Appealed	118,780

We would note that the residential appeals filed for 2011/12 declined by 10 percent as compared to the prior three year average.

We have now made additional adjustments to the following major properties for the 11/12 tax year:

- Retail;
- Sears in Hicksville Office;
- 90 Merrick Avenue office building;
- Numerous private golf courses in the County; and
- The Calpine power plants in the former Grumman complex in Bethpage.

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**FISCAL 2010 FOURTH QUARTER FINANCIAL REPORT**

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