

MONTHLY COUNTY BUDGET REPORT

For the Period Ending September 30, 2012

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
October 22, 2012**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB), as required by NIFA, is issuing the September 2012 Financial Report. As in the past, the County is reporting its financial results on a budgetary basis, which is a comparison to the County's Adopted Budget. During the 2012 Budget adoption process, an agreement was reached with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2015. The County will remain in budgetary balance despite unprecedented increases in employee pension and health insurance costs.

The County acknowledges that it continues to project a GAAP deficit (excluding other financing sources) in each year until 2015, and that the NIFA control period will likely need to extend through that time, and plans to use the transitional borrowing conditionally allowed by NIFA to substantially fund tax certiorari refunds, other judgments and settlements, and termination payments until it can bring its operating expenditures in line with its operating revenues and produce a balanced budget (excluding other financing sources). Proceeds from these borrowings, which require approval by NIFA, do not contribute to GAAP revenues due to the accounting treatment prescribed by GAAP.

The County has achieved savings from several significant initiatives in the first nine months of 2012. The successful bus public-private partnership with Veolia Transportation delivers bus service to Nassau residents at a cost that is \$33 million less than what the MTA proposed and provides significant operational benefits. Previously, the MTA did not achieve approximately 15% of scheduled bus service deployment, on a daily basis. Veolia Transportation has improved this deployment to 100% and has greatly improved on-time performance.

An additional successful initiative is the consolidation of police precincts from eight to four, projected to result in recurring annual savings of \$20 million. Highlights of the Police Precinct consolidation include:

- Maintaining all 177 patrol cars in their current neighborhoods;
- Assigning 48 more police officers to patrol positions for a total of 88 more officers assigned to patrol since 2010; and
- Redistributing administrative workload more evenly among four new precincts.

Together these two initiatives save County taxpayers in excess of \$50 million annually and lead to structural balance.

As noted by Grant Thornton LLP, a financial advisory firm retained by NIFA, the inherited collective bargaining agreements "provide for an unsustainable level of compensation and benefits." Grant Thornton has called for major changes to the current labor agreements including

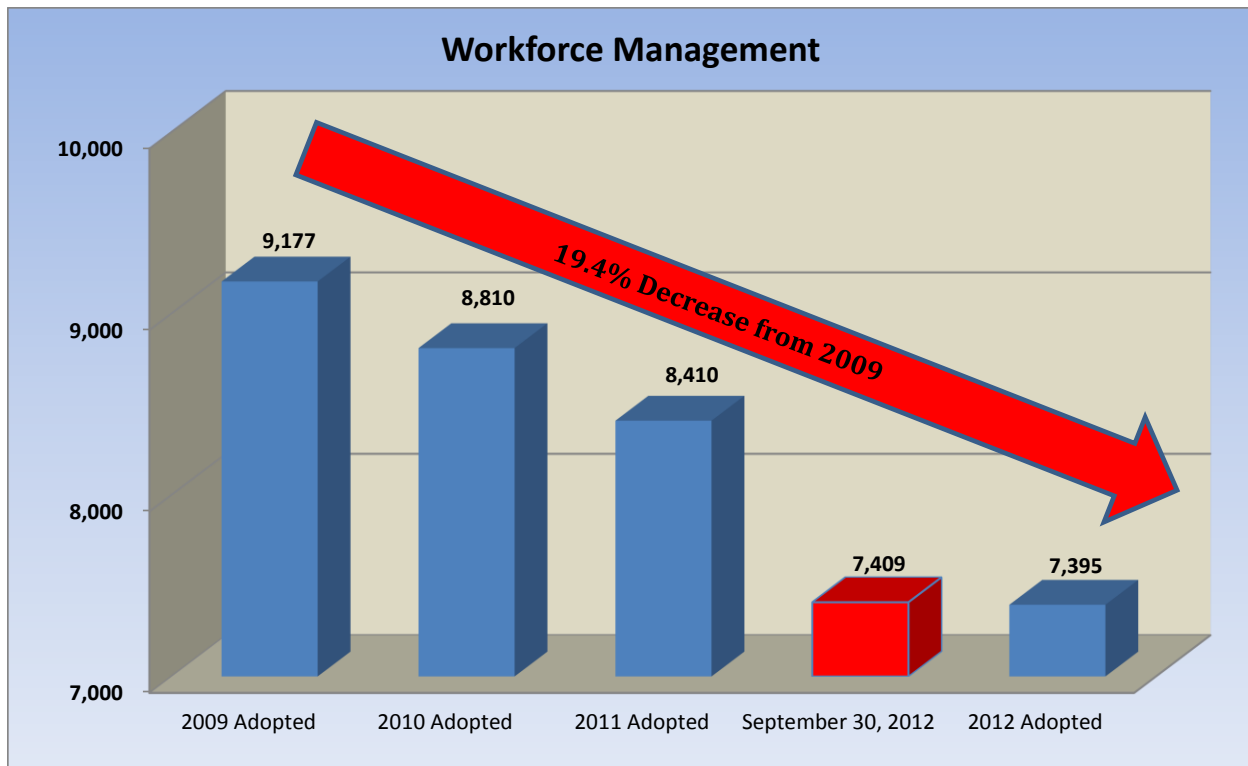
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“across the board contributions by employees for health and retirement benefits” and “across the board reductions to paid leave.” Since assuming office, County Executive Mangano has called on labor unions for concessions to address these rapidly escalating costs; however, to date, the unions have not offered the requisite concessions necessary to bring the County’s total compensation costs down to the level needed to achieve structural balance.

Absent these labor concessions, the County has substantially reduced the workforce through layoffs, voluntary separation incentives and attrition. The County will continue to reduce its labor force to the lowest levels in Nassau County’s history, below the Adopted Budget level of 7,395 positions, as part of a plan to achieve recurring savings of \$150 million.

The full-time headcount for the major funds at the end of September 2012 was 7,409 positions compared to 7,861 at the end of December 2011, representing a reduction of 452 positions. The headcount will continue to decrease as a result of the recent CSEA Voluntary Separation Incentive Program (VSIP), COBA VSIP, layoffs, and attrition. The County headcount is projected to be below the Adopted Budget of 7,395 positions by December 31, 2012. If achieved, it would represent a decrease of nearly 20% when compared to the number of positions in the 2009 Adopted Budget.



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The County is projecting a deficit of \$15.1 million, on a budgetary basis, without any corrective actions. It should be noted that this projection assumes that the Minority of the County Legislature will not provide the necessary votes to allow bonding of \$17.2 million for tax certiorari payments, despite NIFA approving transitional financing as part of the 2012 Adopted Budget. In the Statement of the Directors of the Nassau County Interim Finance Authority in Connection with Their Conditional Approval of Nassau County’s Multi-Year Plan for FY 2012-2015 was the following:

transitional borrowing to help close the gap is reasonably necessary to avoid a shutdown of County government services and, concomitantly, a potentially unreasonable burden on the citizens and workforce.

Currently, the Administration has developed numerous initiatives and is in the process of implementing them. The value of the actions listed below represents savings that will be achieved in 2012. For many of the actions, the savings will be greater on an annualized basis.

Gap Prior to Corrective Actions (\$'s in millions)	(15.1)
Close out of Capital Projects	19.0
Additional Labor Savings	0.5
Cancellation of Health & Human Services Contracts	2.6
Correctional Center Overtime Management	0.2
NIFA Refunding	1.3
Correction Officers Long-term Disability Retirements	0.2
Surplus After Corrective Actions	8.7

Contained within this document is a status report for each initiative. We have identified the steps that have been taken and the steps that remain to fully implement each initiative. In addition, we have indicated the projected savings for this fiscal year, as well as the projected annual savings in the out-years.

Additional Labor Savings

The Administration prefers to achieve further savings through negotiations; however, if the required labor savings cannot be achieved by this method, the Administration will take the necessary steps to balance the budget on a budgetary basis.

The fact that the County would still end the year with a GAAP deficit despite the actions listed above, illustrates not only the need to strictly manage headcount, but also achieve contractual labor savings.

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Coupled with the previously stated initiatives, the Administration has developed a contingency plan (shown below) to balance future budgets on a budgetary basis only and aid in replenishing the fund balance.

Contingency Plan (\$'s in millions)	Annual Impact
Elimination of LIRR Station Maintenance	28.1
Savings from UMS (Strategic Sourcing)	7.0
OTPS reductions	5.0
Additional Sales Tax Growth	5.0



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense for 2012 for the five major funds is \$808.6 million, which is \$66.6 million more than the 2012 Modified Budget. Through September 30, the County has reduced costs while trying to achieve union concessions. This has required innovative management initiatives to reduce headcount without impacting the services provided to residents. The County has reduced the workforce through layoffs, voluntary separation incentives, and attrition.

Headcount

The full-time headcount for the major funds at the end of September 2012 was 7,409 positions compared to 7,861 at the end of December 2011, representing a reduction of 452 positions. The headcount will continue to decrease as a result of recent Voluntary Separation Incentive Programs (VSIP) with the CSEA and COBA collective bargaining units, layoffs and attrition. The headcount reductions represent a decrease of nearly 20% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through September 30, 2012, the Police Department incurred approximately \$32.3 million in overtime expense, and OMB is projecting that the Police Department will end 2012 with \$48.0 million in overtime expense, which is consistent with 2011 year-end results. Through September 30, 2012, the Sheriff/Correctional Center incurred approximately \$10.6 million in overtime expense. This is a decrease of \$4.8 million when compared to September 2011. The projection for the year assumes that this level of savings will be sustained.

Employee Benefits

The 2012 Modified Budget for Employee Benefits (including Workers' Compensation) for the five major funds is \$486.6 million. This includes a variety of expenses such as pensions, employee and retiree health insurance, and workers' compensation. For 2012, Employee Benefits are projected to be \$464.3 million, a \$22.3 million savings from the 2012 Modified Budget. This is primarily attributable to a declining number of individuals on the health insurance rolls and lower than budgeted health insurance costs due to lower composite-based premium increases. Overall, the health insurance rolls have been reduced by approximately 487 (KPI#5) members over the last year. See KPI Report #5 for more specifics on how the health



insurance rolls have changed from both the beginning of this year as well as the comparable period in the prior year.

Risk Management and the Third Party Administrator (TPA) have been extremely effective in the implementation of Medical Treatment Guidelines by the Workers' Compensation Board. The County's TPA participated in the Pilot Program and has yielded significant savings over the last 18 months. Medical costs in non-catastrophic claims have contributed greatly to claim costs and required values as well as over-utilization. The Medical Treatment Guidelines evaluate authorization requests in terms of generally accepted standards of care and require approval from the Board's Medical Director for a variance, based on a demonstration that the requested modality is improving the patient's condition, rather than simply offering palliative relief. Denial of variances has demonstrated significant success in reducing medical costs.

Debt Service Costs (Principal & Interest)

OMB projects Debt Service Costs to be \$128.9 million, \$34 million less than the \$162.9 million in the 2012 Modified Budget. This is primarily due to delayed borrowings, lower than anticipated borrowing amounts and lower coupons than projected on the Tax Anticipation Notes issued in December 2011, and General Obligation Bonds issued in April 2012.

Other Expense

After review from the County Attorney's office, the denial by the County Legislature of bonding for Tax Certiorari payments and pursuant to Court rules, it has been determined that there will be no additional liability for proposed settlements until after December 31st. The projected 2012 tax certiorari expense is \$17.2 million, which represents settlements that will not require legislative approval. The contingency portion of Other Expense will be used to offset expenses in other areas.

Recipient Grants

OMB projects a surplus of approximately \$9.1 million when compared with the Modified Budget primarily due to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net Programs. Actual TANF and Safety Net caseloads are down when compared to last year (see KPI Report #6 for more specifics). In addition, expenses associated with the Emergency Hotel Placement Program budgeted in Recipient Grants are being charged to the Emergency Vendor Payment line.



Purchased Services

OMB projects Purchased Services on behalf of direct assistance recipients to be approximately \$7.6 million higher than the \$57.9 million in the 2012 Modified Budget primarily due to a higher than projected volume of day care cases. DSS is developing a plan to revise the family income eligibility level to be more in line with the rest of the State, which will reduce costs to the County in the future.



REVENUE RESULTS

Investment Income

OMB projects Investment Income to be \$1.2 million lower than the \$3.6 million in the 2012 Modified Budget primarily due to lower than anticipated interest rates.

Rents & Recoveries

OMB projects Rents & Recoveries to be \$22 million higher than the \$16.9 million in the 2012 Modified Budget primarily due to the cancellation of prior year encumbrances for Pre-school and Early Intervention in the Health Department as well as the sale of excess County-owned property.

Department Revenues

OMB projects Department Revenues to be \$10.3 million lower than the \$171.9 million in the 2012 Modified Budget. This is primarily due to a lower than anticipated number of housed Suffolk County Inmates at the correctional facility and lower fees in the Police Department primarily related to ambulance and tow truck services.

Capital Backcharges

Capital Backcharges for 2012 are projected to be \$1.5 million, a shortfall of \$8.4 million from the 2012 Modified Budget, which is primarily offset by a change in accounting treatment for salaries charged to capital projects. True shortfalls are due to a technological reduction in scope associated with a project, and a lack of available funds for capital projects in the Police Department. Each department will directly expense their time to the 2012 capital projects.

Debt Service from Capital

Debt Service from Capital for 2012 is projected to be \$74.4 million lower than the \$103.1 in the 2012 Modified Budget primarily due to not receiving the necessary authorization to bond for Tax Certiorari Settlements.

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Federal Aid

OMB projects Federal Aid for 2012 to be \$164.5 million, a \$5.3 million shortfall when compared with the 2012 Modified Budget of \$169.8 million. The decrease is primarily attributed to a lower than projected number of TANF caseloads, partially offset by Federal Capital Grant Funding for the Veolia contract, and a \$3.3 million increase in the FY2012 grant award for the State Criminal Alien Assistance Program (SCAAP).

State Aid

OMB projects State Aid for 2012 to be \$235.4 million, a \$4.1 million shortfall when compared with the 2012 Modified Budget of \$239.5 million. The decrease is primarily attributable to lower spending on Pre-School and Early Intervention Programs and a reduction in the number of Safety Net Program caseloads. These shortfalls were partially offset by funds received from the State Transportation Operating Assistance Grant in connection with the County's bus transportation system.

Sales Tax

OMB projects Sales Tax for 2012 to be \$1.081 billion as compared to the 2012 Modified Budget of \$1.056 billion. The surplus of \$25.0 million is primarily attributable to a higher rate of growth than previously anticipated.

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Expense Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Modified Budget	Third Quarter Projections	Variance	Explanations
AA - SALARIES, WAGES & FEES	741,976,309	808,622,572	(66,646,263)	The Adopted Budget included \$132 million of savings. The administration through innovative management initiatives has reduced headcount through layoffs, voluntary separation incentives and attrition and it will continue to reduce cost throughout the year.
AB - FRINGE BENEFITS	456,248,036	436,916,123	19,331,913	A surplus is projected primarily due to lower projected health insurance costs due to lower rates and the continuing decrease in the number of individuals on the health insurance rolls, Medicare Part-D reimbursement offsets budgeted in revenue and lower pension expenses as the actual 2012 invoice was lower than the Adopted Budget.
AC - WORKERS COMPENSATION	30,399,332	27,399,332	3,000,000	A surplus is projected primarily due to cost containment services provided by the TPA (Third Party Administrator) as well as the implementation of Medical Treatment Guidelines by the Workers Compensation Board that scrutinizes authorization requests in terms of generally accepted standards of care.
BB - EQUIPMENT	1,516,728	1,541,728	(25,000)	
DD - GENERAL EXPENSES	30,746,756	32,617,884	(1,871,128)	
DE - CONTRACTUAL SERVICES	221,639,847	226,406,914	(4,767,067)	A shortfall is projected primarily due to higher than anticipated telecommunications and laboratory consulting services in the Police Department as well as higher than anticipated outside counsel costs.
DF - UTILITY COSTS	37,624,375	36,547,193	1,077,182	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	93,863,296	71,356,917	22,506,379	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
GA - LOCAL GOVT ASST PROGRAM	62,852,361	64,328,992	(1,476,631)	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than the Adopted Budget, this expense is also expected to be proportionately over budget.
GG - PRINCIPAL	69,011,202	57,530,001	11,481,201	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	345,015,740	321,143,986	23,871,754	A surplus is projected due to delayed and reduced borrowing. The projected surplus will be offset by a deficit in Debt Service Chargeback Revenue in the Debt Service Fund.
HF - INTER-DEPARTMENTAL CHARGES	155,436,060	104,947,496	50,488,564	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provide all revenue under this law will be deposited into the General Fund.
HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	19,332,746	0	
LB - TRANSF TO GENERAL FUND	698,200	698,200	0	
MM - MASS TRANSPORTATION	42,217,100	42,217,100	0	
NA - NCIFA EXPENDITURES	2,025,000	2,025,000	0	
OO - OTHER EXPENSE	367,445,003	305,930,835	61,514,168	After review from the County Attorney's office, the denial by the County Legislature of bonding for Tax Certiorari payments and pursuant to Court rules, it has been determined that there will be no liability for proposed settlements until after December 31st. The projected 2012 tax certiorari expense is \$17.2 million, which represents settlements that will not require legislative approval. The contingency portion of Other Expense will be used to offset expenses in other areas.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	167,975,000	5,000,000	A surplus is due primarily to continued efforts to reduce expenditures and reduced service rates from the NYS Department of Health.
SS - RECIPIENT GRANTS	74,200,000	65,130,000	9,070,000	A surplus is projected primarily as a result of a lower than projected number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net programs. In addition, expenses associated with the Emergency Hotel Placement Program are being re-classed to the Emergency Vendor Payment line.
TT - PURCHASED SERVICES	57,944,683	65,550,000	(7,605,317)	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
WW - EMERGENCY VENDOR PAYMENTS	64,396,824	60,260,000	4,136,824	A surplus is due to lower Foster Care payments.
XX - MEDICAID	248,838,445	248,838,445	0	
	3,314,403,043	3,185,316,464	129,086,579	

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Revenue Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Modified Budget	Third Quarter Projections	Variance	
BA - INT PENALTY ON TAX	28,500,000	28,500,000	0	
BC - PERMITS & LICENSES	12,029,332	11,386,732	(642,600)	A deficit is projected primarily due to a lower estimate for the number of road opening permits to be issued than originally contemplated.
BD - FINES & FORFEITS	51,249,708	52,308,352	1,058,644	A surplus is projected primarily due to the recently enacted increase in various countywide fees, partially offset by lower than expected alarm permit fines.
BE - INVEST INCOME	3,626,400	2,379,784	(1,246,616)	A deficit is projected primarily due to lower investment earnings rates than was anticipated in the budget.
BF - RENTS & RECOVERIES	16,894,401	38,910,022	22,015,621	A surplus is projected primarily due to the cancellation of prior year encumbrances in the Health Department as well as the anticipated sale of the Ring Road property.
BG - REVENUE OFFSET TO EXPENSE	21,984,354	14,755,666	(7,228,688)	A variance is projected primarily due to budgeted reimbursements for Medicare - Part D charges anticipated to offset Fringe Benefit expense and not be booked as revenue.
BH - DEPT REVENUES	171,941,513	161,626,218	(10,315,295)	A deficit is projected primarily due to an estimated lower number of Suffolk County Inmates than originally anticipated and lower ambulance and tow truck service revenues, partially offset by various receipts in social services pursuant to direct assistance reconciliations.
BI - CAP BACKCHARGES	9,887,864	1,500,000	(8,387,864)	A deficit is projected primarily due to a change in accounting treatment for salaries charged to capital projects as well as scaling down an Information Technology Project.
BJ - INTERDEPT REVENUES	155,436,060	104,947,496	(50,488,564)	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provide all revenue under this law will be deposited into the General Fund.
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,661,865	0	
BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	28,740,000	(74,398,378)	A deficit is projected due to the anticipated denial by the County Legislature of bonding for tax certiorari payments.
BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	
BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	321,143,986	(23,871,753)	A projected deficit reflects a lower projected debt service expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	84,504,993	76,650,286	(7,854,707)	A projected deficit is due to lower than anticipated interfund revenues from Sewer & Storm Water Resource District and Environmental Bond Act funds.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	169,796,830	164,480,807	(5,316,023)	A deficit is projected primarily due to a lower than projected number of caseloads under the Temporary Assistance for Needy Families program (TANF) as well as lower reimbursements in connection with lower projected salary levels, partially offset by funding received from the Federal Capital Grant Fund.
IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	239,511,864	235,433,197	(4,078,667)	A deficit is projected primarily due to lower Pre-School and Early Intervention spending along with a decrease in the Social Service salary line and a reduction in the number of Safety Net program caseloads, partially offset by funds received from the State Transportation Operating Assistance Grant.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	995,830,302	25,027,627	A surplus is projected due to a higher growth rate than budgeted.
TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	85,423,241	37,532	
TL - PROPERTY TAX	804,331,558	805,790,169	1,458,611	A projected surplus is primarily due to taxes restored when new property owners were not eligible for the credits applied to prior owners' tax bills.
TO - OTB 5% TAX	3,229,600	3,229,600	0	
TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	27,776,000	0	
	3,314,403,043	3,170,185,480	(144,217,563)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	741,976,309	610,525,978	808,622,572	(66,646,263)
	AB - FRINGE BENEFITS	456,248,036	344,624,179	436,916,123	19,331,913
	AC - WORKERS COMPENSATION	30,399,332	15,726,426	27,399,332	3,000,000
	BB - EQUIPMENT	1,516,728	662,021	1,541,728	(25,000)
	DD - GENERAL EXPENSES	30,746,756	21,080,024	32,617,884	(1,871,128)
	DE - CONTRACTUAL SERVICES	221,639,847	188,454,455	226,406,914	(4,767,067)
	DF - UTILITY COSTS	37,624,375	30,497,116	36,547,193	1,077,182
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	93,863,296	39,859,255	71,356,917	22,506,379
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	1,434,018	64,328,992	(1,476,631)
	GG - PRINCIPAL	69,011,202	34,735,000	57,530,001	11,481,201
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	14,516,176	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	LB - TRANSF TO GENERAL FUND	698,200	698,200	698,200	0
	MM - MASS TRANSPORTATION	42,217,100	6,693,754	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	367,445,003	27,324,182	305,930,835	61,514,168
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	150,397,805	167,975,000	5,000,000
	SS - RECIPIENT GRANTS	74,200,000	48,145,687	65,130,000	9,070,000
	TT - PURCHASED SERVICES	57,944,683	56,203,430	65,550,000	(7,605,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	48,837,591	60,260,000	4,136,824
	XX - MEDICAID	248,838,445	185,570,567	248,838,445	0
Expenses excluding Interdepartmental Transfers		2,813,951,243	1,841,177,012	2,759,224,982	54,726,261
Interdepartmental Transfers		500,451,800	58,937,400	426,091,482	74,360,318
Total Expenses Including Interdepartmental Transfers		3,314,403,043	1,900,114,413	3,185,316,464	129,086,579
REV	BA - INT PENALTY ON TAX	28,500,000	22,058,935	28,500,000	0
	BC - PERMITS & LICENSES	12,029,332	9,613,572	11,386,732	(642,600)
	BD - FINES & FORFEITS	51,249,708	31,503,600	52,308,352	1,058,644
	BE - INVEST INCOME	3,626,400	1,011,106	2,379,784	(1,246,616)
	BF - RENTS & RECOVERIES	16,894,401	31,086,998	38,910,022	22,015,621
	BG - REVENUE OFFSET TO EXPENSE	21,984,354	(48,416)	14,755,666	(7,228,688)
	BH - DEPT REVENUES	171,941,513	96,095,225	161,626,218	(10,315,295)
	BI - CAP BACKCHARGES	9,887,864	0	1,500,000	(8,387,864)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	0	28,740,000	(74,398,378)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	13,557
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	84,504,993	23,649,015	76,650,286	(7,854,707)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	169,796,830	54,835,192	164,480,807	(5,316,023)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	698,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	239,511,864	107,151,608	235,433,197	(4,078,667)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	470,632,519	995,830,302	25,027,627
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	54,854,104	85,423,241	37,532
	TL - PROPERTY TAX	804,331,558	805,790,169	805,790,169	1,458,611
	TO - OTB 5% TAX	3,229,600	2,218,279	3,229,600	0
	TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	17,428,731	27,776,000	0
Revenues Including Interdepartmental Transfers		2,813,951,244	1,736,682,696	2,744,093,998	(69,857,246)
Interdepartmental Transfers		500,451,799	58,937,400	426,091,482	(74,360,317)
Total Revenues Including Interdepartmental Transfers		3,314,403,043	1,795,620,096	3,170,185,480	(144,217,563)
Surplus / (Deficit)		0	0	(15,130,984)	0

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GENERAL FUND					
E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	295,536,983	270,842,198	357,570,682	(62,033,699)
	AB - FRINGE BENEFITS	225,136,057	157,511,998	212,887,225	12,248,832
	AC - WORKERS COMPENSATION	19,614,935	9,999,925	17,114,935	2,500,000
	BB - EQUIPMENT	1,110,076	479,753	1,135,076	(25,000)
	DD - GENERAL EXPENSES	23,676,986	14,605,905	23,680,914	(3,928)
	DE - CONTRACTUAL SERVICES	209,675,862	177,466,072	211,159,229	(1,483,367)
	DF - UTILITY COSTS	33,927,375	28,116,787	32,850,193	1,077,182
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	1,434,018	64,328,992	(1,476,631)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	332,235,488	0	307,758,325	24,477,163
	HF - INTER-DEPARTMENTAL CHARGES	80,820,023	24,039,897	55,575,741	25,244,282
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	14,516,176	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	MM - MASS TRANSPORTATION	42,217,100	6,693,754	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	133,801,994	25,577,023	76,031,994	57,770,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	150,397,805	167,975,000	5,000,000
	SS - RECIPIENT GRANTS	74,200,000	48,145,687	65,130,000	9,070,000
	TT - PURCHASED SERVICES	57,944,683	56,203,430	65,550,000	(7,605,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	48,837,591	60,260,000	4,136,824
	XX - MEDICAID	248,838,445	185,570,567	248,838,445	0
EXP Total		2,118,317,938	1,235,629,730	2,049,421,597	68,896,341
REV	BA - INT PENALTY ON TAX	28,500,000	22,058,935	28,500,000	0
	BC - PERMITS & LICENSES	8,300,832	6,389,102	7,658,232	(642,600)
	BD - FINES & FORFEITS	49,499,708	30,931,275	51,308,352	1,808,644
	BE - INVEST INCOME	3,331,500	965,050	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	16,694,401	30,896,936	38,520,482	21,826,081
	BG - REVENUE OFFSET TO EXPENSE	18,499,454	(48,416)	14,755,666	(3,743,788)
	BH - DEPT REVENUES	136,250,013	73,655,176	129,234,718	(7,015,295)
	BI - CAP BACKCHARGES	8,075,464	0	1,500,000	(6,575,464)
	BJ - INTERDEPT REVENUES	116,499,063	58,766,351	91,254,781	(25,244,282)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	93,071,000	0	18,071,000	(75,000,000)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	13,557
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,202,386	13,278,138	45,202,533	147
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	162,968,922	49,455,140	157,652,899	(5,316,023)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	698,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	238,732,864	106,910,206	234,654,197	(4,078,667)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	470,632,519	995,830,302	25,027,627
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	54,854,104	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	121,487,993	121,487,993	1,448,711
	TO - OTB 5% TAX	3,229,600	2,218,279	3,229,600	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	3,552,382	3,875,000	0
REV Total		2,118,317,938	1,054,805,230	2,039,843,483	(78,474,455)
Surplus / (Deficit)		0		(9,578,114)	

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DEBT SERVICE FUND					
E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	FF - INTEREST	93,863,296	39,859,255	71,356,917	22,506,379
	GG - PRINCIPAL	69,011,202	34,735,000	57,530,001	11,481,201
	OO - OTHER EXPENSE	222,219,146	948,187	225,081,741	(2,862,595)
EXP Total		385,093,644	75,542,442	353,968,659	31,124,985
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,438,378	0	7,040,000	601,622
	BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	0	321,143,986	(23,871,753)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,476,219	0	20,621,365	(7,854,854)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	5,163,308	5,163,308	0
REV Total		385,093,644	5,163,308	353,968,659	(31,124,985)
Surplus / (Deficit)			0	0	

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,020,615	7,950,190	10,409,059	(388,444)
	AB - FRINGE BENEFITS	4,334,258	3,405,971	4,300,446	33,812
	BB - EQUIPMENT	26,600	0	26,600	0
	DD - GENERAL EXPENSES	76,700	45,434	70,700	6,000
	DE - CONTRACTUAL SERVICES	4,275,100	4,151,118	4,275,100	0
	HD - DEBT SERVICE CHARGEBACKS	338,713	0	344,318	(5,605)
	HF - INTER-DEPARTMENTAL CHARGES	2,655,373	1,025,906	2,655,373	0
EXP Total		21,727,359	16,578,620	22,081,596	(354,237)
REV	BE - INVEST INCOME	6,200	0	20	(6,180)
	BF - RENTS & RECOVERIES	0	2,513	2,513	2,513
	BG - REVENUE OFFSET TO EXPENSE	28,700	0	0	(28,700)
	BH - DEPT REVENUES	6,147,300	4,655,185	6,147,300	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	104,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	92,936	190,000	0
	TL - PROPERTY TAX	15,250,559	15,254,563	15,254,563	4,004
REV Total		21,727,359	20,005,197	21,698,996	(28,363)
Surplus / (Deficit)		0		(382,600)	

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	227,483,990	170,218,213	227,321,184	162,806
	AB - FRINGE BENEFITS	120,142,218	94,625,218	112,417,781	7,724,437
	AC - WORKERS COMPENSATION	7,264,619	3,735,957	6,764,619	500,000
	BB - EQUIPMENT	152,052	110,252	152,052	0
	DD - GENERAL EXPENSES	3,824,750	3,601,647	5,193,950	(1,369,200)
	DE - CONTRACTUAL SERVICES	834,900	761,599	834,900	0
	DF - UTILITY COSTS	1,239,200	965,469	1,239,200	0
	HD - DEBT SERVICE CHARGEBACKS	1,733,051	0	1,958,474	(225,423)
	HF - INTER-DEPARTMENTAL CHARGES	22,464,774	15,892,252	22,464,774	0
	OO - OTHER EXPENSE	9,393,618	623,158	3,047,100	6,346,518
EXP Total		394,533,172	290,533,765	381,394,034	13,139,138
REV	AA - FUND BALANCE	0	8,873,980	0	0
	BC - PERMITS & LICENSES	2,828,500	2,505,150	2,828,500	0
	BD - FINES & FORFEITS	1,750,000	572,325	1,000,000	(750,000)
	BE - INVEST INCOME	271,400	39,182	58,500	(212,900)
	BF - RENTS & RECOVERIES	200,000	24,541	224,019	24,019
	BG - REVENUE OFFSET TO EXPENSE	1,460,000	0	0	(1,460,000)
	BH - DEPT REVENUES	4,911,700	2,026,846	2,511,700	(2,400,000)
	BJ - INTERDEPT REVENUES	354,257	0	354,257	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	2,407,000	0	2,407,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	10,365,788	10,365,788	10,365,788	0
	TL - PROPERTY TAX	369,984,527	369,987,987	369,987,987	3,460
REV Total		394,533,172	394,395,799	389,737,751	(4,795,421)
Surplus / (Deficit)		0		8,343,717	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to savings associated with officers retiring under the Police Voluntary Incentive Separation Program (VSIP) offset by a higher projection in overtime expense estimated to be consistent with the prior year results, a portion of the liability associated with VSIP is being offset by a transfer from the Employee Benefit Accrued Liability Reserve Fund.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs. The Modified Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
	DD - GENERAL EXPENSES	A deficit is projected due to increase in gasoline and automobile related expenses.
	HD - DEBT SERVICE CHARGEBACKS	The deficit is projected due to higher than budgeted debt service expenses in Police District Fund.
	OO - OTHER EXPENSE	The budgeted contingency is being used to offset expenses in other areas.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.
	BG - REVENUE OFFSET TO EXPENSE	The Modified Budget includes this item as a revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.
	BH - DEPT REVENUES	A shortfall is projected due to the cancellation of a service contract with Laurel Hollow and a delay in the Towing Franchise Initiative.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	The projection reflects a supplemental appropriation from the Employee Benefit Accrued Liability Reserve Fund to help cover the expenses associated with the Police Voluntary Separation Incentive Program.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	208,934,721	161,515,377	213,321,647	(4,386,926)
	AB - FRINGE BENEFITS	106,635,503	89,080,992	107,310,671	(675,168)
	AC - WORKERS COMPENSATION	3,519,778	1,990,544	3,519,778	0
	BB - EQUIPMENT	228,000	72,016	228,000	0
	DD - GENERAL EXPENSES	3,168,320	2,827,039	3,672,320	(504,000)
	DE - CONTRACTUAL SERVICES	6,853,985	6,075,666	10,137,685	(3,283,700)
	DF - UTILITY COSTS	2,457,800	1,414,861	2,457,800	0
	HD - DEBT SERVICE CHARGEBACKS	10,708,488	0	11,082,869	(374,381)
	HF - INTER-DEPARTMENTAL CHARGES	24,251,608	17,979,346	24,251,608	0
	LB - TRANSF TO GENERAL FUND	698,200	698,200	698,200	0
OO - OTHER EXPENSE	2,030,245	175,814	1,770,000	260,245	
EXP Total		369,486,648	281,829,856	378,450,578	(8,963,930)
REV	AA - OPENING FUND BALANCE	0	82	0	0
	BC - PERMITS & LICENSES	900,000	719,320	900,000	0
	BE - INVEST INCOME	17,300	6,874	10,400	(6,900)
	BF - RENTS & RECOVERIES	0	163,008	163,008	163,008
	BG - REVENUE OFFSET TO EXPENSE	1,996,200	0	0	(1,996,200)
	BH - DEPT REVENUES	24,632,500	15,758,018	23,732,500	(900,000)
	BI - CAP BACKCHARGES	1,812,400	0	0	(1,812,400)
	BJ - INTERDEPT REVENUES	13,338,458	171,049	13,338,458	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	1,222,000	0	1,222,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	5,089	356,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	216,744	1,664,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	148,466	589,000	0
	TL - PROPERTY TAX	299,057,190	299,059,625	299,059,625	2,435
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	13,876,349	23,901,000	0
REV Total		369,486,648	330,124,625	364,936,591	(4,550,057)
Surplus / (Deficit)		0		(13,513,987)	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is due to a higher projection in overtime expenses, estimated to be consistent with the prior year results and some termination costs that cannot be bonded.
	DD - GENERAL EXPENSES	A deficit is projected due to increase in gasoline and auto related costs as well as expenses related to upcoming police exam.
	DE - CONTRACTUAL SERVICES	A deficit is projected due to increase in contractual expenses associated with evidence analysis, lab testing, ambulance billing and radio and telecommunication services..
	HD - DEBT SERVICE CHARGEBACKS	The deficit is projected due to higher than budgeted debt service expenses in Police Headquarter Fund.
	LB - TRANSF TO GENERAL FUND	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department.
REV	BH - DEPT REVENUES	A deficit is projected due to lower than budgeted Ambulance Fees.
	BF - RENTS & RECOVERIES	A surplus is projected as the result of cancelling prior year encumbrances.
	BG - REVENUE OFFSET TO EXPENSE	The Modified Budget includes this item as a revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.
	BI - CAP BACKCHARGES	A shortfall is projected due to the lack of available funds for capital projects in the Police Department.

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RED LIGHT CAMERA FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	HF - INTER-DEPARTMENTAL CHARGES	25,244,282	0	0	25,244,282
EXP Total		25,244,282	0	0	25,244,282
REV	BJ - INTERDEPT REVENUES	25,244,282	0	0	(25,244,282)
REV Total		25,244,282	0	0	(25,244,282)
Surplus/(Deficit)		0		0	

E/R	OBJECT AND NAME	EXPLANATION
EXP	HF - INTERDEPARTMENTAL CHARGES	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provides that all revenue under this law will be deposited into the General Fund.
REV	BJ - INTERDEPARTMENTAL REVENUES	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provides that all revenue under this law will be deposited into the General Fund.

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SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,332,216	13,960,238	17,692,302	1,639,914
	AB - FRINGE BENEFITS	11,614,028	8,357,933	10,390,877	1,223,151
	BB - EQUIPMENT	323,900	58,952	323,900	0
	DD - GENERAL EXPENSES	13,540,674	10,141,394	14,540,674	(1,000,000)
	DE - CONTRACTUAL SERVICES	25,020,600	24,598,148	24,020,600	1,000,000
	DF - UTILITY COSTS	10,749,300	8,310,434	10,749,300	0
	FF - INTEREST	9,143,079	6,686,060	9,143,079	0
	GG - PRINCIPAL	16,677,500	12,151,403	16,677,500	0
	HH - INTERFD CHGS - INTERFUND CHARGES	36,720,711	0	32,215,588	4,505,123
	OO - OTHER EXPENSE	21,095,600	(425,000)	21,095,600	0
EXP Total		164,217,608	83,839,561	156,849,420	7,368,188
REV	BC - PERMITS & LICENSES	734,800	630,022	734,800	0
	BE - INVEST INCOME	1,141,500	158,827	346,432	(795,068)
	BF - RENTS & RECOVERIES	71,000	66,998	66,998	(4,002)
	BG - REVENUE OFFSET TO EXPENSE	164,900	0	0	(164,900)
	BH - DEPT REVENUES	40,004,300	1,240,674	18,900,000	(21,104,300)
	BI - CAP BACKCHARGES	650,000	0	650,000	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,872,046	82,168,203	100,872,046	0
REV Total		145,889,940	86,516,117	123,821,670	(22,068,270)
Projected Deficit		(18,327,668)	2,676,556	(33,027,751)	
	AA - FUND BALANCE	18,327,668	0	18,327,668	
Adjusted Year End Results with Fund Balance Usage		0	0	(14,700,083)	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies partially offset by targeted backfills based on operational needs.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs due to lower rates than was used in the budget. The Modified Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.

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AC - DEPARTMENT OF INVESTIGATIONS

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

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,139,298	1,649,191	2,118,629	20,669
	DD - GENERAL EXPENSES	33,033	27,287	33,033	0
	DE - CONTRACTUAL SERVICES	12,250	0	12,250	0
EXP Total		2,184,581	1,676,478	2,163,912	20,669
REV	BF - RENTS & RECOVERIES	0	22,414	22,414	22,414
REV Total		0	22,414	22,414	22,414

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AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,640,975	7,359,787	9,412,059	228,916
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	244,616	303,900	0
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
EXP Total		9,988,875	7,604,403	9,759,959	228,916
REV	BH - DEPT REVENUES	100,400	51,579	100,400	0
	BI - CAP BACKCHARGES	155,300	0	0	(155,300)
REV Total		255,700	51,579	100,400	(155,300)

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AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,787,963	6,791,269	8,733,900	54,063
	BB - EQUIPMENT	15,000	840	15,000	0
	DD - GENERAL EXPENSES	427,400	419,194	427,400	0
	DE - CONTRACTUAL SERVICES	2,800,000	2,711,108	4,840,000	(2,040,000)
EXP Total		12,030,363	9,922,411	14,016,300	(1,985,937)
REV	BD - FINES & FORFEITS	590,000	255,889	590,000	0
	BF - RENTS & RECOVERIES	620,000	2,039,771	2,039,771	1,419,771
	BH - DEPT REVENUES	95,000	72,261	95,000	0
	BJ - INTERDEPT REVENUES	3,124,796	0	3,124,796	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	221,884	300,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	57,153	75,000	0
REV Total		4,804,796	2,646,958	6,224,567	1,419,771

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A deficit is projected due to higher than anticipated costs for outside counsel.
REV	BF - RENTS & RECOVERIES	A surplus is projected due to settlements resulting from successful litigation.

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BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	297,226	0	0
	DD - GENERAL EXPENSES	0	(165)	0	0
	DE - CONTRACTUAL SERVICES	0	(30,000)	0	0
EXP Total		0	267,061	0	0
REV	BF - RENTS & RECOVERIES	0	139,323	0	0
REV Total		0	139,323	0	0

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

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BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
	AA - SALARIES, WAGES & FEES	2,754,399	457,228	2,606,138	148,261
	AB - FRINGE BENEFITS	27,306,963	1,972,616	25,324,503	1,982,460
	AC - WORKERS COMPENSATION	12,314,600	5,337,076	9,814,600	2,500,000
	BB - EQUIPMENT	0	0	0	0
	DD - GENERAL EXPENSES	60,500	54,824	60,500	0
	DE - CONTRACTUAL SERVICES	2,803,600	1,833,151	2,803,600	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	1,434,018	64,328,992	(1,476,631)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,947,211	0	5,947,211	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,322,746	14,516,176	19,322,746	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	44,901,094	12,819,427	44,901,094	0
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	193,288,474	51,424,518	190,134,384	3,154,090
	30 - FISCAL ANALYSIS				
	AA - SALARIES, WAGES & FEES	(72,102,385)	0	2,000,000	(74,102,385)
	30 - FISCAL ANALYSIS Total	(72,102,385)	0	2,000,000	(74,102,385)
EXP Total		121,186,089	51,424,518	192,134,384	(70,948,295)
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	BD - FINES & FORFEITS	2,850,000	812,969	2,850,000	0
	BF - RENTS & RECOVERIES	1,020,000	1,129,210	1,385,832	365,832
	BG - REVENUE OFFSET TO EXPENSE	15,110,954	1,436,102	14,255,666	(855,288)
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	59,582,617	53,075,284	59,582,617	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,071,000	0	18,071,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	39,643,146	13,272,696	39,643,146	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	146,252	146,252	27,852
	IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	698,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	2,008,039	2,405,000	0
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	470,632,519	995,830,302	25,027,627
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	54,854,104	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	121,487,993	121,487,993	1,448,711
	TO - OTB 5% TAX	3,229,600	2,218,279	3,229,600	0
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,328,238,448	730,481,951	1,354,290,714	26,052,266
	20 - VERTICAL ADMINISTRATION				
	BD - FINES & FORFEITS	0	82,766	82,766	82,766
	20 - VERTICAL ADMINISTRATION Total	0	82,766	82,766	82,766
REV Total		1,328,238,448	730,564,716	1,354,373,480	26,135,032

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	Salary savings initially budgeted here are projected to be achieved through labor initiatives in each department.
	GA - LOCAL GOVT ASST PROGRAM	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than budgeted, this expense is also expected to be proportionately over budget.
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of canceling prior year encumbrances.
	IF - INTERFD TSFS - INTERFUND TRANSFERS	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department. The projected surplus will be offset by Transfers to General Fund.
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	A surplus is projected due to a higher growth rate than budgeted.
	TB - PART COUNTY - SALES TAX PART COUNTY	A surplus is projected due to an adjustment for the City of Glen Cove which was received after the adoption of the budget.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,690,540	1,288,274	1,637,788	52,752
	BB - EQUIPMENT	2,400	0	2,400	0
	DD - GENERAL EXPENSES	14,700	8,108	13,500	1,200
EXP Total		1,707,640	1,296,382	1,653,688	53,952
REV	BC - PERMITS & LICENSES	2,922,307	2,459,889	2,772,307	(150,000)
	BD - FINES & FORFEITS	470,000	341,667	400,000	(70,000)
	BH - DEPT REVENUES	200	95	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	45,000	0
REV Total		3,437,507	2,801,651	3,217,507	(220,000)

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	120,612,010	88,378,272	120,295,289	316,721
	AC - WORKERS COMPENSATION	5,260,135	3,340,116	5,260,135	0
	BB - EQUIPMENT	41,700	14,500	66,700	(25,000)
	DD - GENERAL EXPENSES	3,018,000	2,469,477	2,943,000	75,000
	DE - CONTRACTUAL SERVICES	18,985,600	10,846,165	18,985,600	0
	DF - UTILITY COSTS	638,800	314,614	638,800	0
	HF - INTER-DEPARTMENTAL CHARGES	431,772	0	431,772	0
EXP Total		148,988,017	105,363,145	148,621,296	366,721
REV	BD - FINES & FORFEITS	20,000	6,825	20,000	0
	BF - RENTS & RECOVERIES	819,000	60,858	879,529	60,529
	BG - REVENUE OFFSET TO EXPENSE	500,000	200,000	500,000	0
	BH - DEPT REVENUES	15,753,125	5,271,582	6,750,000	(9,003,125)
	BJ - INTERDEPT REVENUES	290,000	48,723	290,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,972,800	4,285,602	17,369,425	2,396,625
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	15,493	352,000	(20,000)
REV Total		32,726,925	9,889,083	26,160,954	(6,565,971)

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is projected primarily due to a lower than anticipated influx of Suffolk inmates.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A surplus is projected primarily due to a higher awarded amount than was budgeted from the State Criminal Alien Assistance Program (SCAAP) based on a higher population of illegal immigrants.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,713,129	1,324,714	1,713,129	0
	DD - GENERAL EXPENSES	80,000	54,938	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	100,000	225,000	0
EXP Total		2,018,129	1,479,652	2,018,129	0
REV	BF - RENTS & RECOVERIES	0	8,080	8,080	8,080
REV Total		0	8,080	8,080	8,080

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,452,799	1,881,346	2,449,835	2,964
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,067,100	1,046,514	1,397,100	(330,000)
REV	BJ - INTERDEPT REVENUES	1,348,363	99,119	1,348,363	0
REV Total		1,348,363	99,119	1,348,363	0

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,229,686	3,677,522	4,839,852	389,834
	BB - EQUIPMENT	50,000	0	50,000	0
	DD - GENERAL EXPENSES	300,000	153,655	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	176,743	300,000	0
EXP Total		5,879,686	4,007,919	5,489,852	389,834
REV	BD - FINES & FORFEITS	200,000	86,976	200,000	0
	BH - DEPT REVENUES	23,952,000	18,181,442	24,202,000	250,000
REV Total		24,152,000	18,268,418	24,402,000	250,000

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,410,289	4,545,243	5,925,860	484,429
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	75,000	41,365	75,000	0
	DE - CONTRACTUAL SERVICES	425,000	105,702	425,000	0
EXP Total		6,915,289	4,692,311	6,430,860	484,429
REV	BF - RENTS & RECOVERIES	250,000	3,771	250,009	9
	BH - DEPT REVENUES	16,300	15,740	16,516	216
REV Total		266,300	19,512	266,525	225

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,206,199	3,224,089	4,361,850	(155,651)
	DD - GENERAL EXPENSES	327,400	176,763	382,528	(55,128)
	DE - CONTRACTUAL SERVICES	11,000	0	162,000	(151,000)
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		4,554,599	3,400,852	4,916,378	(361,779)
REV	BF - RENTS & RECOVERIES	138,961	26,942	138,961	0
	BH - DEPT REVENUES	612,000	446,319	1,112,000	500,000
REV Total		750,961	473,261	1,250,961	500,000

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to expenses associated with the upcoming Police Exam.
	DD - GENERAL EXPENSES	A deficit is projected due to expenses associated with the upcoming Police Exam.
	DE - CONTRACTUAL SERVICES	A deficit is projected due to expenses associated with the upcoming Police Exam.
REV	BH - DEPT REVENUES	A surplus is projected due to expected revenue from examination fees for upcoming Police Exam.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AB - FRINGE BENEFITS	1,755,698	1,145,126	1,662,000	93,698
EXP Total		1,755,698	1,145,126	1,662,000	93,698
REV	BG - REVENUE OFFSET TO EXPENSE	284,600	0	0	(284,600)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,105,781	508,726	1,405,781	300,000
REV Total		1,390,381	508,726	1,405,781	15,400

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected due to lower than budgeted health insurance costs for both Active Employees & Retirees.
REV	BG - REVENUE OFFSET TO EXPENSE	The Modified Budget includes this item as revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	27,907,610	22,053,408	27,663,127	244,483
	BB - EQUIPMENT	75,500	22,788	75,500	0
	DD - GENERAL EXPENSES	1,002,300	580,714	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,057,500	697,510	1,057,500	0
EXP Total		30,042,910	23,354,420	29,798,427	244,483
REV	BD - FINES & FORFEITS	0	5,000	5,000	5,000
	BF - RENTS & RECOVERIES	250,000	357,000	357,000	107,000
	BH - DEPT REVENUES	12,000	16,421	16,421	4,421
	BJ - INTERDEPT REVENUES	366,454	0	366,454	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	39,400	62,793	62,793	23,393
REV Total		702,254	453,936	842,068	139,814

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



DS - DEBT SERVICE

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

E/R	OBJECT AND NAME	EXPLANATION
EXP	HD - DEBT SERVICE CHARGEBACKS	A surplus is projected due to delayed and reduced borrowing. The projected surplus will be offset by a deficit in Debt Service Chargeback Revenue in the Debt Service Fund.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,889,931	9,084,020	14,144,836	1,745,095
	BB - EQUIPMENT	119,100	21,567	119,100	0
	DD - GENERAL EXPENSES	3,560,500	958,716	3,560,500	0
	DE - CONTRACTUAL SERVICES	1,046,500	195,997	1,046,500	0
EXP Total		20,616,031	10,260,300	18,870,936	1,745,095
REV	BF - RENTS & RECOVERIES	120,000	87,900	120,000	0
	BH - DEPT REVENUES	35,000	46,584	46,584	11,584
REV Total		155,000	134,484	166,584	11,584

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to lower expenses for Primary Elections.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	518,475	421,034	406,635	111,840
	DD - GENERAL EXPENSES	9,500	9,500	9,500	0
	DE - CONTRACTUAL SERVICES	100,000	94,300	100,000	0
EXP Total		627,975	524,834	516,135	111,840
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	491,571	78,778	570,349	78,778
REV Total		491,571	78,778	570,349	78,778

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to the transfer of salaries to the Grant Fund.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	(2,406)	0	0
	AB - FRINGE BENEFITS	195,778,649	154,380,085	185,899,986	9,878,663
EXP Total		195,778,649	154,377,679	185,899,986	9,878,663
REV	BF - RENTS & RECOVERIES	0	6,640	6,640	6,640
	BG - REVENUE OFFSET TO EXPENSE	2,603,900	0	0	(2,603,900)
REV Total		2,603,900	6,640	6,640	(2,597,260)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs for both Active Employees & Retirees.
REV	BG - REVENUE OFFSET TO EXPENSE	The Modified Budget includes this item as a revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,101,902	10,532,087	13,480,377	621,525
	BB - EQUIPMENT	27,600	7,668	27,600	0
	DD - GENERAL EXPENSES	1,688,101	869,689	1,688,101	0
	DE - CONTRACTUAL SERVICES	548,000	162,330	548,000	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,311,999	3,864,622	6,311,999	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	150,397,805	167,975,000	5,000,000
EXP Total		200,652,602	170,834,201	195,031,077	5,621,525
REV	BC - PERMITS & LICENSES	4,085,925	3,625,760	4,085,925	0
	BD - FINES & FORFEITS	277,900	135,300	277,900	0
	BF - RENTS & RECOVERIES	807,300	13,095,447	13,098,443	12,291,143
	BH - DEPT REVENUES	11,429,450	5,646,599	11,429,450	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	477,640	5,441	477,787	147
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	95,021,780	38,174,427	92,331,780	(2,690,000)
REV Total		112,099,995	60,682,973	121,701,285	9,601,290

E/R	OBJECT AND NAME	EXPLANATION
EXP	PP - EARLY INTERVENTION/SPECIAL EDUCATION	A surplus is projected primarily due to continued efforts to reduce expenditures and reduced service rates from the NYS Department of Health.
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of cancelling prior year encumbrances for Early Intervention and Preschool Programs.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected primarily due to lower spending resulting in lower reimbursements.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	720,700	350,877	472,057	248,643
	AB - FRINGE BENEFITS	248,750	14,278	736	248,014
	HF - INTER-DEPARTMENTAL CHARGES	229,707	145,302	229,707	0
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	670,800	0	570,180	(100,620)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	100,620	100,620
REV Total		670,800	0	670,800	0

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	71,439	0	0
EXP Total		0	71,439	0	0
REV	BD - FINES & FORFEITS	0	12,312	0	0
REV Total		0	12,312	0	0

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	540,333	391,303	501,478	38,855
	DD - GENERAL EXPENSES	5,450	3,901	5,450	0
	DE - CONTRACTUAL SERVICES	11,600	10,050	11,600	0
EXP Total		557,383	405,254	518,528	38,855

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,230,754	4,832,463	6,976,809	253,945
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	651,200	239,004	651,200	0
	DE - CONTRACTUAL SERVICES	29,672,618	26,094,937	29,672,618	0
	HF - INTER-DEPARTMENTAL CHARGES	4,216,267	2,212,854	4,216,267	0
EXP Total		41,771,839	33,379,259	41,517,894	253,945
REV	BD - FINES & FORFEITS	40,000	5,768	40,000	0
	BF - RENTS & RECOVERIES	0	175,454	175,454	175,454
	BH - DEPT REVENUES	16,800	217	187	(16,613)
	BJ - INTERDEPT REVENUES	18,818,511	267,750	469,758	(18,348,753)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	565,000	0	565,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,677,042	1,989,304	5,677,042	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	13,541,152	4,034,547	13,541,152	0
REV Total		38,658,505	6,473,038	20,468,593	(18,189,912)

E/R	OBJECT AND NAME	EXPLANATION
REV	BJ - INTERDEPT REVENUES	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provides that all revenue under this law will be deposited into the General Fund.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,164,854	6,168,620	7,224,078	(59,224)
	DD - GENERAL EXPENSES	308,150	107,307	308,150	0
	DE - CONTRACTUAL SERVICES	8,609,797	5,886,034	8,609,797	0
	DF - UTILITY COSTS	4,245,500	2,755,366	3,868,318	377,182
	HF - INTER-DEPARTMENTAL CHARGES	1,341,876	0	1,341,876	0
EXP Total		21,670,177	14,917,326	21,352,219	317,958
REV	BF - RENTS & RECOVERIES	0	1,242	1,242	1,242
	BH - DEPT REVENUES	5,000	9,346	9,346	4,346
	BI - CAP BACKCHARGES	2,500,000	0	0	(2,500,000)
	BJ - INTERDEPT REVENUES	4,462,594	1,501,322	4,462,594	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,500	56,318	56,318	(377,182)
REV Total		7,401,094	1,568,229	4,529,500	(2,871,594)

E/R	OBJECT AND NAME	EXPLANATION
REV	BI - CAP BACKCHARGES	A shortfall is projected due to a change in accounting methods for salaries charged to capital projects.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,588,656	4,249,497	5,515,123	1,073,533
	BB - EQUIPMENT	45,777	5,320	45,777	0
	DD - GENERAL EXPENSES	1,732,331	1,469,469	1,732,331	0
	DE - CONTRACTUAL SERVICES	1,228,274	970,000	1,163,274	65,000
EXP Total		9,595,038	6,694,285	8,456,505	1,138,533
REV	BF - RENTS & RECOVERIES	0	1	1	1
REV Total		0	1	1	1

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	296,669	229,915	308,547	(11,878)
	DD - GENERAL EXPENSES	5,700	3,005	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	(71,375)	407,900	0
EXP Total		710,269	161,545	722,147	(11,878)
REV	BF - RENTS & RECOVERIES	0	69,577	69,577	69,577
REV Total		0	69,577	69,577	69,577

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	456,025	338,426	438,085	17,940
	DD - GENERAL EXPENSES	6,000	4,922	6,000	0
	DE - CONTRACTUAL SERVICES	51,400	1,997	51,400	0
EXP Total		513,425	345,345	495,485	17,940

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,993,041	4,424,715	5,873,717	119,324
	BB - EQUIPMENT	82,099	20,468	82,099	0
	DD - GENERAL EXPENSES	435,691	390,385	435,691	0
	DE - CONTRACTUAL SERVICES	57,160	52,385	57,160	0
	HF - INTER-DEPARTMENTAL CHARGES	1,134,415	0	1,134,415	0
EXP Total		7,702,406	4,887,952	7,583,082	119,324
REV	BF - RENTS & RECOVERIES	0	24,926	24,926	24,926
	BH - DEPT REVENUES	20,000	23,656	23,656	3,656
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,200	0	166,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	26	26	26
REV Total		186,200	48,608	214,808	28,608

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	OO - OTHER EXPENSE	0	(605)	0	0
EXP Total		0	(2,809,459)	0	0
REV	BF - RENTS & RECOVERIES	0	114,536	0	0
	BG - REVENUE OFFSET TO EXPENSE	0	(1,684,518)	0	0
REV Total		0	(1,569,982)	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	JA - CONTINGENCIES RESERVE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	OO - OTHER EXPENSE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	BG - REVENUE OFFSET TO EXPENSE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	518,354	397,147	512,371	5,983
	DD - GENERAL EXPENSES	9,000	2,565	9,000	0
	DE - CONTRACTUAL SERVICES	13,700	0	13,700	0
EXP Total		541,054	399,712	535,071	5,983
REV	BH - DEPT REVENUES	400,000	276,769	400,000	0
REV Total		400,000	276,769	400,000	0

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



PB - PROBATION

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,089,704	12,686,543	16,653,973	435,731
	BB - EQUIPMENT	30,900	8,895	30,900	0
	DD - GENERAL EXPENSES	319,800	152,989	319,800	0
	DE - CONTRACTUAL SERVICES	535,725	467,157	535,725	0
	DF - UTILITY COSTS	500	450	500	0
	HF - INTER-DEPARTMENTAL CHARGES	865,428	124,004	865,428	0
EXP Total		18,842,057	13,440,037	18,406,326	435,731
REV	BH - DEPT REVENUES	1,883,500	1,362,117	1,883,500	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	125,155	125,155	125,155
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,305,800	1,704,866	5,305,800	0
REV Total		7,189,300	3,192,137	7,314,455	125,155

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	625,140	439,528	580,120	45,020
	DD - GENERAL EXPENSES	44,400	10,218	44,400	0
	DE - CONTRACTUAL SERVICES	22,500	0	22,500	0
EXP Total		692,040	449,746	647,020	45,020

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,567,466	11,176,934	13,567,466	0
	BB - EQUIPMENT	456,500	335,374	456,500	0
	DD - GENERAL EXPENSES	1,704,700	1,205,392	1,429,700	275,000
	DE - CONTRACTUAL SERVICES	3,100,200	2,270,339	3,375,200	(275,000)
	HF - INTER-DEPARTMENTAL CHARGES	80,000	616	80,000	0
EXP Total		18,908,866	14,988,655	18,908,866	0
REV	BF - RENTS & RECOVERIES	1,587,340	1,128,110	1,605,692	18,352
	BH - DEPT REVENUES	18,429,150	15,730,120	18,429,150	0
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	1,607,850	675,000	0
REV Total		20,691,490	18,466,080	20,709,842	18,352

E/R	OBJECT AND NAME	EXPLANATION
REV	TX - SPECIAL TAXES - SPECIAL TAXES	Per Local Law 29-2000, all revenues resulting from the imposition of the Hotel Motel Tax are paid into the General Fund. The projected \$675,000 represents the percentage that according to the distribution formula of the Local Law should be paid to the promotion Agency which the County has contracted. This amount is offset in Contractual Expenses. The amount in the Current Obligation will be adjusted down at year end when funds are transferred to the Hotel Motel Grant accounts.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



PL - PLANNING

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	91,333	0	0
	MM - MASS TRANSPORTATION	0	(4,533,690)	0	0
EXP Total		0	(4,442,357)	0	0
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	15,917	0	0
REV Total		0	15,917	0	0

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	961,211	740,844	926,090	35,121
	DD - GENERAL EXPENSES	17,500	10,333	17,500	0
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
EXP Total		980,211	752,672	945,090	35,121
REV	BF - RENTS & RECOVERIES	100,000	227,241	227,241	127,241
	BH - DEPT REVENUES	20,500	14,045	20,500	0
REV Total		120,500	241,286	247,741	127,241

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	29,735,065	23,090,808	26,816,204	2,918,861
	AB - FRINGE BENEFITS	45,997	(108)	0	45,997
	AC - WORKERS COMPENSATION	2,040,200	1,322,733	2,040,200	0
	BB - EQUIPMENT	93,000	20,142	93,000	0
	DD - GENERAL EXPENSES	4,617,550	2,873,283	4,617,550	0
	DE - CONTRACTUAL SERVICES	6,804,117	5,683,036	6,755,367	48,750
	DF - UTILITY COSTS	29,042,575	25,046,356	28,342,575	700,000
	HF - INTER-DEPARTMENTAL CHARGES	13,480,936	10,763,628	13,480,936	0
EXP Total		85,859,440	68,799,879	82,145,832	3,713,608
REV	BC - PERMITS & LICENSES	1,292,600	303,453	800,000	(492,600)
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	0	205,782	205,580	205,580
	BH - DEPT REVENUES	1,779,000	879,172	1,779,000	0
	BI - CAP BACKCHARGES	5,420,164	0	1,500,000	(3,920,164)
	BJ - INTERDEPT REVENUES	8,154,796	1,287,373	8,103,639	(51,157)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	13,557
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	0	3,630,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,058,902	125,914	1,088,096	29,194
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	393,435	406,633	509,027	115,592
REV Total		21,738,897	3,221,883	17,638,899	(4,099,998)

E/R	OBJECT AND NAME	EXPLANATION
REV	BC - PERMITS & LICENSES	A deficit is projected primarily due to a lower estimate for the number of road opening permits to be issued by the department than originally contemplated.
	BI - CAP BACKCHARGES	A shortfall is projected due to a change in accounting methods for salaries charged to capital projects.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	678,642	343,149	401,299	277,343
	DD - GENERAL EXPENSES	115,700	91,599	85,700	30,000
	DE - CONTRACTUAL SERVICES	111,307,256	103,845,656	111,238,373	68,883
	MM - MASS TRANSPORTATION	42,217,100	11,227,444	42,217,100	0
	OO - OTHER EXPENSE	13,900,900	12,758,200	13,930,900	(30,000)
EXP Total		168,219,598	128,266,048	167,873,372	346,226
REV	BF - RENTS & RECOVERIES	10,981,800	11,458,680	17,572,034	6,590,234
	BH - DEPT REVENUES	45,601,256	13,852,148	45,532,373	(68,883)
	BJ - INTERDEPT REVENUES	11,868,200	2,404,615	11,868,200	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,400	0	720,400	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	8,984,000	0	9,357,000	373,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,804,000	28,215,500	56,431,000	(373,000)
REV Total		134,959,656	55,930,943	141,481,007	6,521,351

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	718,052	496,469	653,069	64,983
	BB - EQUIPMENT	5,000	500	5,000	0
	DD - GENERAL EXPENSES	160,500	14,531	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	42,762	125,000	0
EXP Total		1,008,552	554,262	943,569	64,983
REV	BF - RENTS & RECOVERIES		39	39	39
REV Total			39	39	39

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



RS - RESERVES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
REV	BF - RENTS & RECOVERIES	0	181,270	0	0
REV Total		0	181,270	0	0

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	310,950	229,249	300,944	10,006
	DD - GENERAL EXPENSES	2,800	1,180	2,800	0
	DE - CONTRACTUAL SERVICES	12,500	4,450	12,500	0
EXP Total		326,250	234,879	316,244	10,006
REV	BH - DEPT REVENUES	18,000	9,985	18,000	0
REV Total		18,000	9,985	18,000	0

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	189,437	0	(0)
EXP Total		0	189,437	0	(0)
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	(15,608)	0	0
REV Total		0	(15,608)	0	0

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	45,078,714	32,899,079	42,894,750	2,183,964
	BB - EQUIPMENT	24,000	4,518	24,000	0
	DD - GENERAL EXPENSES	982,700	547,868	982,700	0
	DE - CONTRACTUAL SERVICES	8,376,409	6,502,611	8,376,409	0
	HF - INTER-DEPARTMENTAL CHARGES	20,083,243	6,700,914	20,083,243	0
	SS - RECIPIENT GRANTS	74,200,000	48,145,687	65,130,000	9,070,000
	TT - PURCHASED SERVICES	57,944,683	56,203,430	65,550,000	(7,605,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	48,837,591	60,260,000	4,136,824
	XX - MEDICAID	248,838,445	185,570,567	248,838,445	0
EXP Total		519,925,018	385,412,265	512,139,547	7,785,471
REV	BF - RENTS & RECOVERIES	0	55,849	55,849	55,849
	BH - DEPT REVENUES	14,701,232	10,780,302	16,000,000	1,298,768
	BJ - INTERDEPT REVENUES	100,600	82,132	100,600	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,661,007	42,469,220	122,415,000	(8,246,007)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	63,158,116	31,665,685	62,000,000	(1,158,116)
REV Total		208,620,955	85,053,187	200,571,449	(8,049,506)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to the salary savings initiative, as well as savings in connection with a grant award allowing department personnel to be transferred to the Grant Fund.
	SS - RECIPIENT GRANTS	A surplus is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) and the Safety Net programs.
	TT - PURCHASED SERVICES	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
	WW - EMERGENCY VENDOR PAYMENTS	A surplus is projected primarily due to the continued decrease in the number of caseloads in the Temporary Assistance for Needy Families, Safety Net programs, and Institutional Care.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) program.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected primarily due to a lower number of Safety Net program caseloads.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,121,143	1,594,008	2,048,362	72,781
	BB - EQUIPMENT	7,700	0	7,700	0
	DD - GENERAL EXPENSES	243,700	239,971	243,700	0
	DE - CONTRACTUAL SERVICES	69,100	63,532	69,100	0
	OO - OTHER EXPENSE	75,000,000	0	17,200,000	57,800,000
EXP Total		77,441,643	1,897,511	19,568,862	57,872,781
REV	BA - INT PENALTY ON TAX	28,500,000	22,058,935	28,500,000	0
	BD - FINES & FORFEITS	20,000	6,186	20,000	0
	BE - INVEST INCOME	3,331,500	965,050	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	0	91,800	91,800	91,800
	BH - DEPT REVENUES	750,100	348,344	750,100	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	75,000,000	0	0	(75,000,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	1,944,532	3,200,000	0
REV Total		110,801,600	25,414,847	34,872,764	(75,928,836)

E/R	OBJECT AND NAME	EXPLANATION
EXP	OO - OTHER EXPENSE	After review from the County Attorney's office, the denial by the County Legislature of bonding for Tax Certiorari payments and pursuant to Court rules, it has been determined that there will be no liability for proposed settlements until after December 31st. The projected 2012 expense is \$17.2 million, which represents settlements that will not require legislative approval.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	A deficit is projected due to the anticipated denial by the County Legislature of bonding for tax certiorari payments.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,924,789	2,194,088	2,849,523	75,266
	BB - EQUIPMENT	21,800	17,173	21,800	0
	DD - GENERAL EXPENSES	325,180	119,301	325,180	0
	DE - CONTRACTUAL SERVICES	10,899,656	8,748,000	10,099,656	800,000
	HF - INTER-DEPARTMENTAL CHARGES	25,531,950	0	287,668	25,244,282
EXP Total		39,703,375	11,078,562	13,583,827	26,119,548
REV	BD - FINES & FORFEITS	45,021,808	29,179,617	46,812,686	1,790,878
	BF - RENTS & RECOVERIES	0	184,368	184,368	184,368
	BH - DEPT REVENUES	0	336	336	336
	BJ - INTERDEPT REVENUES	6,843,938	0	0	(6,843,938)
REV Total		51,865,746	29,364,322	46,997,390	(4,868,356)

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A surplus is projected due to contract renegotiations that resulted in a decrease in the pricing structure of the Red Light Camera Program.
	HF - INTERDEPARTMENTAL CHARGES	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provides that all revenue under this law will be deposited into the General Fund.
REV	BD - FINES & FORFEITS	Red Light Camera revenues are projected to achieve the Adopted Budget and surplus is due to the newly implemented administrative fee increases.
	BJ - INTERDEPARTMENTAL REVENUES	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provides that all revenue under this law will be deposited into the General Fund.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	263,901	207,872	267,310	(3,409)
	DD - GENERAL EXPENSES	9,000	1,386	9,000	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	1,165,219	227,956	1,165,219	0
EXP Total		1,438,820	437,214	1,442,229	(3,409)
REV	BJ - INTERDEPT REVENUES	1,538,194	0	1,537,760	(434)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	0	32,900	0
REV Total		1,571,094	0	1,570,660	(434)

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	46,154	(0)	0
EXP Total		0	46,154	(0)	0
REV	BF - RENTS & RECOVERIES	0	706	0	0
REV Total		0	706	0	0

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



2012 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
FCF	FC - FIRE COMMISSION	0	432,376	432,376	(432,376)
FCF Total		0	432,376	432,376	(432,376)
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	107,503	107,503	(107,503)
	AS - ASSESSMENT DEPARTMENT	0	311,209	305,423	(305,423)
	AT - COUNTY ATTORNEY	0	363,186	357,916	(357,916)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	148,715	0	0
	BU - OFFICE OF MANAGEMENT AND BUDGET	0	(1,582,016)	2,000,000	(2,000,000)
	CA - OFFICE OF CONSUMER AFFAIRS	0	21,766	13,032	(13,032)
	CC - NC SHERIFF/CORRECTIONAL CENTER	0	2,151,776	2,149,456	(2,149,456)
	CE - COUNTY EXECUTIVE	0	34,979	34,981	(34,981)
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	104,466	104,468	(104,468)
	CL - COUNTY CLERK	0	50,153	50,155	(50,155)
	CO - COUNTY COMPTROLLER	0	214,287	214,289	(214,289)
	CS - CIVIL SERVICE	0	121,503	77,365	(77,365)
	DA - DISTRICT ATTORNEY	0	847,379	827,842	(827,842)
	EL - BOARD OF ELECTIONS	0	264,333	264,334	(264,334)
	EM - EMERGENCY MANAGEMENT	0	1,683	1,684	(1,684)
	HE - HEALTH DEPARTMENT	0	435,226	401,814	(401,814)
	HP - PHYSICALLY CHALLENGED	0	71,439	0	0
	HS - DEPARTMENT OF HUMAN SERVICES	0	28,111	406,523	(406,523)
	IT - INFORMATION TECHNOLOGY	0	770,506	532,512	(532,512)
	LE - COUNTY LEGISLATURE	0	97,752	97,758	(97,758)
	LR - OFFICE OF LABOR RELATIONS	0	52,107	52,107	(52,107)
	ME - MEDICAL EXAMINER	0	286,628	283,446	(283,446)
	MI - MISCELLANEOUS	0	0	0	0
	PA - PUBLIC ADMINISTRATOR	0	43,959	43,960	(43,960)
	PB - PROBATION	0	749,739	690,505	(690,505)
	PE - DEPARTMENT OF HUMAN RESOURCES	0	7,557	7,558	(7,558)
	PK - PARKS, RECREATION AND MUSEUMS	0	435,934	363,214	(363,214)
	PL - PLANNING	0	62,790	0	0
	PR - PURCHASING DEPARTMENT	0	81,446	78,648	(78,648)
	PW - PUBLIC WORKS DEPARTMENT	0	1,770,246	1,392,657	(1,392,657)
	RM - RECORDS MANAGEMENT	0	3,267	3,267	(3,267)
	SA - COORD AGENCY FOR SPANISH AMERICANS	0	3,221	3,222	(3,222)
	SC - SENIOR CITIZENS AFFAIRS	0	147,515	0	0
	SS - SOCIAL SERVICES	0	507,675	464,148	(464,148)
	TR - COUNTY TREASURER	0	179,010	179,012	(179,012)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	0	14,382	7,797	(7,797)
	VS - VETERANS SERVICES AGENCY	0	6,639	6,639	(6,639)
	YB - NASSAU COUNTY YOUTH BOARD	0	38,855	0	0
GEN Total		0	8,954,927	11,523,235	(11,523,235)
PDD	PD - POLICE DEPARTMENT	0	11,431,762	12,681,765	(12,681,765)
PDD Total		0	11,431,762	12,681,765	(12,681,765)
PDH	PD - POLICE DEPARTMENT	0	4,960,593	1,815,983	(1,815,983)
PDH Total		0	4,960,593	1,815,983	(1,815,983)
Grand Total		0	25,779,658	26,453,359	(26,453,359)

Note: The projected Terminal leave Expense of \$26.5 million is net of all bonding amounts. For the PDD Fund, OMB is projecting that a transfer of \$10.4 million from the Employee Benefits Accrued Liability Reserve Fund will be used to help fund projected terminal leave payment obligations.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



2012 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
FCF	FC - FIRE COMMISSION	1,749,300	1,322,388	1,769,300	(20,000)
FCF Total		1,749,300	1,322,388	1,769,300	(20,000)
GEN	AS - ASSESSMENT DEPARTMENT	0	199	199	(199)
	CA - OFFICE OF CONSUMER AFFAIRS	80,900	37,871	65,900	15,000
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	10,583,204	16,153,356	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	9,000	79,983	79,985	(70,985)
	CL - COUNTY CLERK	65,000	0	32,000	33,000
	CO - COUNTY COMPTROLLER	12,700	0	12,700	0
	CS - CIVIL SERVICE	61,900	805	21,900	40,000
	DA - DISTRICT ATTORNEY	714,000	585,673	714,000	0
	EL - BOARD OF ELECTIONS	34,500	163	34,500	0
	EM - EMERGENCY MANAGEMENT	0	26,242	14,708	(14,708)
	HE - HEALTH DEPARTMENT	273,800	191,902	273,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1,316	2,200	0
	IT - INFORMATION TECHNOLOGY	57,200	140,226	190,229	(133,029)
	ME - MEDICAL EXAMINER	33,700	48,153	64,455	(30,755)
	PA - PUBLIC ADMINISTRATOR	7,800	526	7,800	0
	PB - PROBATION	309,900	318,168	318,170	(8,270)
	PK - PARKS, RECREATION AND MUSEUMS	261,750	173,196	264,805	(3,055)
	PL - PLANNING	0	1,246	0	0
	PR - PURCHASING DEPARTMENT	1,800	0	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	1,246,160	1,652,247	2,152,263	(906,103)
	RE - OFFICE OF REAL ESTATE SERVICES	29,600	5,871	19,600	10,000
	RM - RECORDS MANAGEMENT	4,100	0	4,100	0
	SS - SOCIAL SERVICES	1,315,265	895,139	1,360,378	(45,113)
	TR - COUNTY TREASURER	52,300	3,968	42,300	10,000
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	51,496	38,995	51,496	0
GEN Total		20,778,427	14,785,092	21,882,642	(1,104,215)
PDD	PD - POLICE DEPARTMENT	19,038,462	16,499,806	25,000,000	(5,961,538)
PDD Total		19,038,462	16,499,806	25,000,000	(5,961,538)
PDH	PD - POLICE DEPARTMENT	2,961,538	15,798,706	23,000,000	(20,038,462)
PDH Total		2,961,538	15,798,706	23,000,000	(20,038,462)
Grand Total		44,527,727	48,405,992	71,651,942	(27,124,215)

Note: The Office of Management and Budget is projecting overtime for the Police Department to be consistent with last year. The Police Department overtime may be offset with a reduction from contingencies. Through September, 30th, 2012, the Nassau County Sheriff/Correctional Center incurred approximately \$10.6 million in overtime expense. This is a decrease of \$4.8 million when compared to September 2011.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
PDD	FB - FRINGE BENEFIT	38,111,063	39,314,075	39,352,766	(1,241,703)
PDD Total		38,111,063	39,314,075	39,352,766	(1,241,703)
PDH	FB - FRINGE BENEFIT	27,023,942	25,774,525	25,877,390	1,146,552
PDH Total		27,023,942	25,749,478	25,877,390	1,146,552
Grand Total		65,135,005	65,063,553	65,230,156	(95,151)

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,029,892	939,258	971,000	58,892
FCF Total		1,029,892	939,258	971,000	58,892
GEN	FB - FRINGE BENEFIT	44,835,897	39,703,572	40,760,657	4,075,240
GEN Total		44,835,897	39,703,572	40,760,657	4,075,240
PDD	FB - FRINGE BENEFIT	1,475,898	1,358,488	1,402,000	73,898
PDD Total		1,475,898	1,358,488	1,402,000	73,898
PDH	FB - FRINGE BENEFIT	5,494,028	5,537,759	5,724,000	(229,972)
PDH Total		5,494,028	5,537,759	5,724,000	(229,972)
Grand Total		52,835,715	47,539,077	48,857,657	3,978,058

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - HEALTH INSURANCE ACTIVE

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,502,860	1,138,243	1,529,000	(26,140)
FCF Total		1,502,860	1,138,243	1,529,000	(26,140)
GEN	CT - COURTS	48,412	26,895	48,000	412
	FB - FRINGE BENEFIT	73,179,195	47,086,442	62,680,000	10,499,195
GEN Total		73,227,607	47,122,302	62,728,000	10,499,607
PDD	FB - FRINGE BENEFIT	31,824,274	21,691,659	28,908,000	2,916,274
PDD Total		31,824,274	21,691,659	28,908,000	2,916,274
PDH	FB - FRINGE BENEFIT	25,194,702	19,028,745	25,376,000	(181,298)
PDH Total		25,194,702	19,028,745	25,376,000	(181,298)
Grand Total		131,749,443	88,980,949	118,541,000	13,208,443

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	Third Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,161,386	638,386	871,000	290,386
FCF Total		1,161,386	638,386	871,000	290,386
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,636,612	874,181	19,626,000	2,010,612
	CT - COURTS	1,412,854	1,015,242	1,319,000	93,854
	FB - FRINGE BENEFIT	54,989,249	38,243,901	47,972,000	7,017,249
GEN Total		78,038,715	40,133,324	68,917,000	9,121,715
PDD	FB - FRINGE BENEFIT	28,063,966	18,355,073	24,624,000	3,439,966
PDD Total		28,063,966	18,355,073	24,624,000	3,439,966
PDH	FB - FRINGE BENEFIT	37,791,904	25,023,639	33,648,000	4,143,904
PDH Total		37,791,904	25,023,639	33,648,000	4,143,904
Grand Total		145,055,971	84,150,422	128,060,000	16,995,971

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



2012 OO - OTHER EXPENSES

FUND	SUBJECT	2013 Modified Budget	Current Obligation	Third Quarter Projections	Variance
DSV	88988 - EXPENSE OF LOANS	4,235,200	948,187	7,040,000	(2,804,800)
	88989 - NIFA SET-ASIDES	217,983,946	0	218,041,741	(57,795)
DSV Total		222,219,146	948,187	225,081,741	(2,862,595)
GEN	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0
	52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
	55955 - NYS ASSN OF COUNTIES	58,686	58,686	58,686	0
	66966 - LEGAL AID SOC OF NC	5,904,000	5,904,000	5,904,000	0
	67967 - BAR ASSN NC PUB DFDR	6,574,300	3,316,517	6,574,300	0
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
	6Q60Q - HIPAA PAYMENTS	25,000	(25,000)	25,000	0
	70970 - RESIDENT TUITION	4,180,000	621,018	4,180,000	0
	7097F - FIT RESIDENT TUITION	7,480,000	150,931	7,480,000	0
	87985 - OTHER PAYMENTS	0	669,854	0	0
	87987 - OTHER SUITS & DAMAGES	95,035,000	99,040	37,235,000	57,800,000
	8798B - ATTORNEY FEES	0	850,253	0	0
	93993 - INSURANCE ON BLDGS	532,100	531,124	532,100	0
	94994 - RENT	13,825,900	12,758,200	13,855,900	0
	97998 - CONTINGENCY RESERVE	0	0	0	1,463,272
GEN Total		133,801,994	25,046,631	76,031,994	59,263,272
PDD	87985 - OTHER PAYMENTS	0	76,788	0	0
	87987 - OTHER SUITS & DAMAGES	3,047,100	57,371	3,047,100	0
	8798B - ATTORNEY FEES	0	60,000	0	0
	97998 - CONTINGENCY RESERVE	6,346,518	0	0	13,414,516
PDD Total		9,393,618	194,158	3,047,100	13,414,516
PDH	87985 - OTHER PAYMENTS	0	19,877	0	0
	87987 - OTHER SUITS & DAMAGES	1,770,000	28,437	1,770,000	0
	97998 - CONTINGENCY RESERVE	260,245	0	0	10,091,202
PDH Total		2,030,245	48,314	1,770,000	10,091,202
Grand Total		367,445,003	26,237,290	305,930,835	79,906,395

E/R	OBJECT AND NAME	EXPLANATION
EXP	87 - OTHER SUITS & DAMAGES	Included in the projection amount for Other Suits & Damages in the General Fund is \$17.2 million in expenses related to Tax Certiorari Settlements. The entire \$57.8 million favorable variance for this line item is related to these settlements, as the budget assumed an expense amount of \$75 million for this.

SMART GOVERNMENT INITIATIVES

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



The Administration has developed numerous Smart Government Initiatives that are in the process of being implemented. The Monthly Reports provide an update on the status of these initiatives by department. A total of four initiatives are expected to yield approximately \$19.9 million in savings for 2012, of which \$19.5 million have already been achieved.

2012 Smart Government Initiatives

Department	Initiative	Achieved	Projected Savings	Annual Savings
Police Department	Separation Incentive	\$ 13,300,000	\$ 13,300,000	\$ 23,300,000
	Removal of 20 Police Officers from Long-Term Disability	\$ 623,470	\$ 623,470	\$ 1,042,000
Sheriff's Department	Removal of Employees from Payroll to Disability	\$ 781,300	\$ 996,300	\$ 1,309,495
	Overtime Management Initiative	\$ 4,800,000	\$ 5,000,000	\$ 4,000,000
Total		\$ 19,504,770	\$ 19,919,770	\$ 29,651,495

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of September 30, 2012

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

Projection	FY12	Annual
Original	\$17,300,000	\$20,000,000
Achieved	\$13,300,000	\$23,300,000

Description:

The Police Department has developed a progressive plan to realign the current precinct and detective structure without reducing the number of police officers on patrol. The Police Department estimates that this plan can yield an annual savings of approximately \$25.4 million. The projected annual savings are approximately \$23.3 million.

Implementation:

In order to maximize the savings, the County has offered a separation incentive to the Police Benevolent Association Inc., Detectives' Association Inc., and the Superior Officers Association Inc. The precinct plan is based on the elimination of 87 positions. Further attrition is expected throughout the year for additional savings. After conducting a needs assessment, the department will decide on promotions and the need for a recruiting class later this year.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Feb-12		Apr-12
Implementation	Mar-12		Apr-12

Progress Report

There were 98 officers who took part in the Voluntary Separation Plan offered and have already retired and are off the payroll. The 2nd and 8th precincts have been merged on May 2nd creating a new 2nd precinct, the 3rd and 6th precincts have been merged on July 1st creating a new 3rd precinct, the 4th and 5th precincts have been merged on September 1st creating a new 4th precinct and the 1st and 7th precincts will merge on November 1st creating a new 1st precinct.

2012 Annual Impact

The value of the removal of employees from payroll resulting from the realignment plan generated \$13.3 million in savings. \$12.0 million in salary savings generated from the 98 retirements and an additional \$1.3 million in further attrition savings generated from other retirements and separations.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of September 30, 2012

Initiative: Remove 20 Police Officers from Long-Term Disability
Source: Police Department
Owner: Thomas Krumpter
Department: Police Department

Projection	FY12	Annual
Original	\$1,500,000	\$2,500,000
Achieved	\$623,470	\$1,042,000

Description:

Twenty (20) Police Officer titled employees are awaiting a final determination from the New York State Comptroller on applications for a disability pension. Medical documentation previously submitted indicates that these employees are permanently disabled and thus unable to perform the full duties of their positions.

Implementation:

The Nassau County Police Department has requested assistance and intervention from the New York State Comptroller.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Feb-12		
Letter to Comptroller	Jan-12	Feb-12	Mar-12
Implementation	Mar-12		May-12

Progress Report

The Police Department met with representatives from the New York State retirement system in March to request the expediting of these disability claims and is starting to see results. Fifteen officers on Long-term Disability have retired because of this initiative. Since eight officers retired through the separation incentive, their savings are not reflected against this initiative. The achieved savings above reflects seven officers that did not retire through the incentive.

2012 Annual Impact

The value of the removal and transferral of the employees from the County payroll to a State disability pension will generate a total annual savings of approximately \$1.0 million. Due to the delay in implementing this initiative, the savings in Fiscal Year 2012 generated \$623,470.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of September 30, 2012

Initiative: Removal of Employees from Payroll to Disability
Source: Nassau County Sheriff's Department
Owner: Sheriff Michael Sposato
Department: Correctional Center

Projection	FY12 Savings	Annual
Original	\$1,625,000	\$2,600,000
Achieved	\$781,300	\$1,309,495
Additional	\$215,000	\$1,387,487

Description:

At the beginning of the fiscal year twenty-one (21) correction officer titled employees were awaiting a final determination from the New York State Comptroller on applications for a disability pension. Medical documentation previously submitted indicates that these employees are permanently disabled and therefore unable to perform the full duties of their positions. As of September 30, 2012 three additional officers applied for a disability pension increasing the total to 24.

Implementation:

The Nassau County Sheriff's Department submitted a letter to the New York State Comptroller's Office requesting assistance in expediting the removal of employees from the County's payroll to a State disability pension.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Jan-12		
Letter to Comptroller	Jan-12	Feb-12	
Implementation	Mar-12		

Progress Report:

The Corrections Department met with representatives from the New York State retirement system in March to request the expediting of these disability claims and has started to see some results. The department continues in its effort in achieving this initiative. As of September 30th, 14 employees have transitioned from payments to receiving a pension.

2012 Annual Impact

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

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of September 30, 2012

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

Projection	FY12	Annual Savings
Original	\$4,000,000	\$4,000,000
Achieved	\$4,800,000	\$4,800,000
Additional	\$200,000	\$200,000

Description:

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

Implementation:

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

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

Progress Report:

As of September 30th, the overtime for the Office of the Sheriff/Correctional Center is \$10.6 million. This is approximately 31.2% lower than the September 2011 year to date amount of \$15.4 million resulting in an overtime improvement of \$4.8 million. Contributing factors are: redeployment of supervisors, reduction in training from 4 to 2 (required) days, 207-c status employees returning to work and shift changes in transporting inmates to court. Although there were approximately 50 employment inquiries for the hiring of part-time correctional officers, it has not yielded any applications to the Correctional Center at this time.

2012 Annual Impact

1. The Sheriff's Department is estimating \$1.4 million in savings (\$86,000 salary x 20 positions = \$1.7 million discounted 20% for leave = \$1.375 million) in the redeployment of functions.
 2. Total savings in 2012 for the Reduction of GML 207-c is estimated to be at least \$500,000 and is expected to increase in subsequent years (OT rate \$62.34 hour x 8,000 hours or 1,000 eight hour shifts or 2.75 eight hour shifts per day = \$500,000)
 3. Total savings from the Transportation and Court Reform of \$2.3 million is anticipated from this initiative and is calculated as follows. Meal money expenses would be eliminated as this is only contractually required for corrections officers who work two or more hours past their allotted 8 hour shift (\$400,000). Overtime is reduced as the daily 2.5 hours the correction officers currently receive is no longer warranted (\$1.1 million). Part 9 District Court, which currently has 8 corrections officers and supervisors assigned, will no longer operate with the split in shifts. This will provide further budgetary relief of \$800,000

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

DEPARTMENT	FY 2012 Budget	On Board 12/31/2011	On Board 8/31/2012	New Hire	Term/ Resign	Transfer In	Transfer Out	On Board 9/30/2012	Variance 9/30/12 vs. 8/31/12	Variance 9/30/2012 vs. 2012 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	30	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	169	165	160	-	(1)	-	-	159	(1)	(10)	-
AT - COUNTY ATTORNEY	112	112	106	-	-	-	-	106	-	(6)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	24	27	24	-	(1)	-	-	23	(1)	(1)	-
BU - CONTROL CENTER 30	(725)	-	-	-	-	-	-	-	-	725	-
CA - OFFICE OF CONSUMER AFFAIRS	32	31	27	-	-	-	-	27	-	(5)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,227	1,187	1,152	1	(1)	12	(12)	1,152	-	(75)	-
CE - COUNTY EXECUTIVE	21	20	20	-	-	-	(1)	19	(1)	(2)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	43	42	39	-	-	-	-	39	-	(4)	-
CL - COUNTY CLERK	103	100	81	-	(1)	-	-	80	(1)	(23)	-
CO - COUNTY COMPTROLLER	87	72	74	-	(1)	-	-	73	(1)	(14)	-
CS - CIVIL SERVICE	53	53	51	-	-	-	-	51	-	(2)	-
DA - DISTRICT ATTORNEY	361	352	357	20	(3)	3	(3)	374	17	13	-
EL - BOARD OF ELECTIONS	143	133	139	1	(1)	-	-	139	-	(4)	-
FC - FIRE COMMISSION	101	97	97	-	-	-	-	97	-	(4)	-
EM - EMERGENCY MANAGEMENT	7	7	8	-	-	-	-	8	-	1	-
HE - HEALTH DEPARTMENT	203	201	167	-	-	-	-	167	-	(36)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	2	1	12	-	-	-	-	12	-	10	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	96	86	79	-	(3)	-	-	76	(3)	(20)	16
IT - INFORMATION TECHNOLOGY	81	78	71	5	-	-	-	76	5	(5)	-
LE - COUNTY LEGISLATURE	94	82	91	-	(1)	-	-	90	(1)	(4)	-
LR - OFFICE OF LABOR RELATIONS	5	4	4	-	-	1	-	5	1	-	-
MA - OFFICE OF MINORITY AFFAIRS	7	6	5	-	-	-	-	5	-	(2)	-
ME - MEDICAL EXAMINER	58	56	62	1	-	-	-	63	1	5	-
PA - PUBLIC ADMINISTRATOR	7	7	6	-	-	-	-	6	-	(1)	-
PB - PROBATION	236	199	198	-	-	7	(7)	198	-	(38)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	8	-	-	-	-	8	-	(1)	-
PK - PARKS, RECREATION AND MUSEUMS	172	166	151	-	-	-	-	151	-	(21)	-
PD - POLICE DISTRICT	1,545	1,523	1,461	-	(2)	1	(3)	1,457	(4)	(88)	-
PD - POLICE HEADQUARTERS	1,671	1,654	1,569	-	(9)	7	(5)	1,562	(7)	(109)	-
PR - PURCHASING DEPARTMENT	16	16	11	-	-	-	-	11	-	(5)	-
PW - PUBLIC WORKS DEPARTMENT	471	464	421	1	(4)	-	(1)	417	(4)	(54)	-
RE - OFFICE OF REAL ESTATE SERVICES	10	8	-	-	-	-	-	-	-	(10)	-
RM - RECORDS MANAGEMENT	12	9	9	-	-	-	-	9	-	(3)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	5	5	5	-	-	-	-	5	-	-	-
SS - SOCIAL SERVICES	816	775	633	-	(3)	-	-	630	(3)	(186)	15
TR - COUNTY TREASURER	35	28	29	-	-	-	-	29	-	(6)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	43	-	-	1	(1)	43	-	(3)	-
VS - VETERANS SERVICES AGENCY	3	3	5	-	-	-	-	5	-	2	-
Sub-Total Full Time Employees	7,395	7,861	7,412	29	(31)	32	(33)	7,409	(3)	14	-
Contract Employees	41	45	-	-	-	-	-	-	-	-	31
Major Operating Funds Sub-Total	7,436	7,906	7,412	29	(31)	32	(33)	7,409	(3)	(27)	31
Sewer District	304	280	267	1	(4)	3	(2)	265	(2)	(39)	-
Grand Total F/T Employees	7,740	8,186	7,679	30	(35)	35	(35)	7,674	(5)	(66)	31



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
CC	CORRECTION OFFICER	1
DA	ASST DISTRICT ATTY	4
	DIST ATT LAW AST,TMP	16
EL	ELECTION CLERK	1
IT	PROGRAMMER ANALYST II	1
	PROGRAMMER ANALYST I	1
	INFORMATION TCHNLGY TRNG CRDTA	1
	PROGRAMMER I	2
ME	FORENSC SCINTST II(LATNT PRNT)	1
PW	EQPT OPERATOR I	1
MAJOR FUNDS NEW HIRES		29
SEWER DISTRICT NEW HIRES		-
TOTAL NEW HIRES		29



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
AS	RL PROP ASSR AIDE I	(1)
BU	PROGRAM COORDINATOR	(1)
CC	CORRECTION OFFICER	(1)
CL	DEPUTY COUNTY CLERK	(1)
CO	ACCOUNTING ASSISTANT I	(1)
DA	ASST DISTRICT ATTY	(3)
EL	REGISTRATION CLERK	(1)
HS	COORDNTR COMM MENTL HTH SVCES	(1)
	REHAB CNSLR I	(1)
	COORD,SR CTZN SV PRJ	(1)
LE	COMMUNITY RELATIONS OFFICER	(1)
PDD	POLICE OFFICER	(1)
	CLERK I	(1)
PDH	POL SERG-DETECTIVE	(1)
	POL LIEUT-DETECTIVE	(1)
	POLICE SERGEANT	(1)
	POLICE OFFICER	(2)
	POLICE OFFICER-DET	(2)
	POLICE SERVICE AIDE	(1)
	CLERK II	(1)
PW	MAINT MECHANIC TRNE	(1)
	EQPT OPERATOR I	(1)
	PLANNER II	(1)
	ACCTG EXEC	(1)
SS	SOC WELFARE EXMR II	(1)
	CASEWORKER I	(1)
	CLERK II	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(31)
SSW		0
SEWER DISTRICT TERMINATION/RESIGNATION		0
TOTAL TERMINATION/RESIGNATION		(31)

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 8/31/2012	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 9/30/2012	Variance 9/30/12 vs. 8/31/12
CE - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	(1)	1	(1)
EM - EMERGENCY MANAGEMENT	-	-	1	-	-	1	1
HE - HEALTH DEPARTMENT	78	1	-	-	(2)	77	(1)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	56	-	9	(9)	-	56	-
HS - DEPARTMENT OF HUMAN SERVICES	36	-	-	-	(1)	35	(1)
ME - MEDICAL EXAMINER	2	-	-	-	-	2	-
PB - PROBATION	4	-	1	(1)	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	12	-	-	-	-	12	-
SS - SOCIAL SERVICES	138	-	1	(1)	-	138	-
Grant Fund Total	328	1	12	(11)	(4)	326	(2)

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union				Total Non	Grand Total	CONTRACT
							On-Board	BOARD	ELECTED	ORDINANCE	Union On-Board		
							9/30/2012	MEMBER	OFFICIAL	ORDINANCE	9/30/2012	9/30/2012	
Assessment	153	-	-	-	-	-	153	-	-	6	6	159	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	27	-	-	-	-	-	27	-	-	-	-	27	-
Civil Service	49	-	-	-	-	-	49	-	-	2	2	51	-
Consumer Affairs	25	-	-	-	-	-	25	-	-	2	2	27	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	5	5	5	-
Correctional Center	162	-	-	-	987	-	1,149	-	-	3	3	1,152	-
County Attorney	31	-	-	-	-	-	31	-	-	75	75	106	-
County Clerk	73	-	-	-	-	-	73	-	1	6	7	80	-
County Comptroller	59	-	-	-	-	-	59	-	1	13	14	73	-
County Executive	-	-	-	-	-	-	-	-	1	18	19	19	-
District Attorney ¹	131	-	42	-	-	-	173	-	1	200	201	374	-
Elections	116	-	-	-	-	-	116	-	-	23	23	139	-
Emergency Management	2	-	-	-	-	-	2	-	-	6	6	8	-
Fire Commission	97	-	-	-	-	-	97	-	-	-	-	97	-
Health	164	-	-	-	-	-	164	-	-	3	3	167	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
Human Resources	-	-	-	-	-	-	-	-	-	8	8	8	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	67	-	-	-	-	-	67	-	-	9	9	76	16
Information Technology	73	-	-	-	-	-	73	-	-	3	3	76	-
Labor Relations	-	-	-	-	-	-	-	-	-	5	5	5	-
Legislature	-	-	-	-	-	-	-	-	19	71	90	90	-
Medical Examiner	60	-	-	-	-	-	60	-	-	3	3	63	-
Minority Affairs	-	-	-	-	-	-	-	-	-	5	5	5	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	23	23	23	-
Police District	73	-	-	1,223	-	160	1,456	-	-	1	1	1,457	-
Police Headquarters	686	353	-	355	-	158	1,552	-	-	10	10	1,562	-
Probation	196	-	-	-	-	-	196	-	-	2	2	198	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works ²	408	-	-	-	-	-	408	-	-	9	9	417	-
Purchasing	10	-	-	-	-	-	10	-	-	1	1	11	-
Records Management	9	-	-	-	-	-	9	-	-	-	-	9	-
Recreation, Parks and Museums	146	-	-	-	-	-	146	-	-	5	5	151	-
Social Services	621	-	-	-	-	-	621	-	-	9	9	630	15
Traffic and Parking Violations Agency	40	-	-	-	-	-	40	-	-	3	3	43	-
Treasurer	27	-	-	-	-	-	27	-	-	2	2	29	-
Veterans Services	4	-	-	-	-	-	4	-	-	1	1	5	-
Sub-Total Full-Time Employees	3,540	353	42	1,578	987	318	6,818	5	23	563	591	7,409	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	31
Major Operating Funds Sub-Total	3,540	353	42	1,578	987	318	6,818	5	23	563	591	7,409	31
Sewer Districts	264	-	-	-	-	-	264	-	-	1	1	265	-
Grand Total F/T Employees	3,804	353	42	1,578	987	318	7,082	5	23	564	592	7,674	31

¹ 2012 On Board classifies District Attorney Law Assistant as Full Time

² Real Estate merged with Department of Public Works

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date August Overtime Hours						*YTD Actual Variance
	Paid Overtime 2012	Accrued Comp 2012	Total Overtime 2012	Paid Overtime 2011	Accrued Comp 2011	Total Overtime 2011	
Assessment	1.6	24.5	26.0	25.3	160.4	185.8	(159.7)
Assessment Review	0.0	0.0	0.0	3.5	2.7	6.1	(6.1)
Board of Elections	14.9	8,115.8	8,130.7	107.0	7,262.7	7,369.7	761.0
Civil Service	8.5	38.6	47.1	83.2	49.4	132.6	(85.5)
Constituent Affairs	1,346.4	87.8	1,434.2	1,266.0	186.4	1,452.4	(18.2)
Consumer Affairs	769.0	885.6	1,654.7	653.3	640.4	1,293.6	361.0
Correctional Center	173,387.4	11,025.0	184,412.4	243,634.0	15,651.3	259,285.3	(74,872.9)
County Attorney	0.0	51.0	51.0	0.0	302.6	302.6	(251.6)
County Clerk	0.0	2,168.7	2,168.7	0.0	433.3	433.3	1,735.4
County Comptroller	0.0	562.1	562.1	0.0	1,432.6	1,432.6	(870.5)
District Attorney	9,974.4	5,812.4	15,786.9	9,899.4	7,357.1	17,256.5	(1,469.6)
Emergency Management	271.5	255.7	527.2	200.9	371.0	571.9	(44.7)
Fire Commission	24,194.3	437.3	24,631.5	25,624.8	696.6	26,321.4	(1,689.8)
Health	2,007.9	572.3	2,580.2	3,643.5	1,148.4	4,792.0	(2,211.8)
Human Rights Commission	0.0	17.3	17.3	0.0	98.8	98.8	(81.6)
Human Services	34.7	93.9	128.5	0.0	169.9	169.9	(41.4)
Information Technology	2,037.9	1,555.7	3,593.6	659.1	1,260.0	1,919.1	1,674.5
Legislature	15.0	0.0	15.0	99.0	0.0	99.0	(84.0)
Medical Examiner	696.4	349.3	1,045.7	459.1	351.3	810.4	235.3
Police Department	428,764.0	0.0	428,764.0	404,234.0	0.0	404,234.0	24,530.0
Probation	6,169.4	2,023.6	8,193.0	2,860.6	869.3	3,729.9	4,463.0
Public Administrator	12.0	7.5	19.5	9.8	18.9	28.6	(9.1)
Public Works, Planning, Real Estate	34,903.7	3,947.4	38,851.1	37,964.6	4,376.9	42,341.5	(3,490.4)
Purchasing	0.0	91.4	91.4	18.4	490.7	509.1	(417.8)
Real Estate	0.0	60.1	60.1	0.0	118.7	118.7	(58.6)
Records Management	4,980.6	1,095.8	6,076.4	3,610.8	2,243.8	5,854.6	221.8
Recreation, Parks and Museums	11,445.2	1,654.0	13,099.2	12,271.0	1,449.0	13,720.0	(620.8)
Sheriff	13,073.6	7,402.5	20,476.1	12,594.2	9,441.1	22,035.3	(1,559.2)
Social Services	816.9	1,301.9	2,118.7	2,978.8	2,612.9	5,591.6	(3,472.9)
Traffic and Parking Violations Agency	76.0	200.0	276.0	143.8	231.1	374.9	(98.9)
Veteran Services	31,830.2	7,428.2	39,258.4	41,406.7	11,568.8	52,975.5	(13,717.1)
Sub-Total	746,831.2	57,265.3	804,096.5	804,450.7	70,995.9	875,446.6	(71,350.0)
Sewer & Water Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sub-Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total	746,831.2	57,265.3	804,096.5	804,450.7	70,995.9	875,446.6	(71,350.0)

Data Source: BIRT Performance Scorecard Report as of October 4, 2012. CHIEFS Reporting System for the Police Department overtime.

Note: The variance is calculated using actual time, not rounded hours. Overtime hours reflect paid and accrued compensation.

The report reflects August numbers due to one-month lag in overtime hours.

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



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

	Oct 2012			January 2012			Oct 2011			Change in Totals Oct 2012 vs. Jan 2012	Change in Totals Oct 2012 vs. Oct 2011		
	Family	Single	Total	Family	Single	Total	Family	Single	Total				
ACTIVE	5,541	1,995	7,536	5,832	2,188	8,020	5,831	2,225	8,056	(484)	(520)		
RETIREEES	6,379	4,942	11,321	6,333	4,892	11,225	6,355	4,933	11,288	96	33		
TOTAL	11,920	6,937	18,857	12,165	7,080	19,245	12,186	7,158	19,344	(388)	(487)		
Active Plans	Family	Single	Total	Active Plans	Family	Single	Total	Active Plans	Family	Single	Total		
EMPIRE PLAN	5,433	1,882	7,315	5,708	2,063	7,771	5,694	2,093	7,787	(456)	(472)		
ALL OTHER	108	113	221	124	125	249	137	132	269	(28)	(48)		
TOTAL	5,541	1,995	7,536	5,832	2,188	8,020	5,831	2,225	8,056	(484)	(520)		
Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total		
EMPIRE PLAN	1,574	608	2,182	1,592	617	2,209	1,660	647	2,307	(27)	(125)		
MEDICARE IND		4,216	4,216		4,157	4,157		4,161	4,161	59	55		
MEDICARE F1	1,387		1,387	1,364		1,364	1,342		1,342	23	45		
MEDICARE F2	3,313		3,313	3,262		3,262	3,237		3,237	51	76		
ALL OTHER	105	118	223	115	118	233	116	125	241	(10)	(18)		
TOTAL	6,379	4,942	11,321	6,333	4,892	11,225	6,355	4,933	11,288	96	33		
Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		Pct Increase in Health Insurance Costs Oct 2012 vs Oct 2011	
EMPIRE PLAN	18,753.60	8,553.00		EMPIRE PLAN	18,753.60	8,553.00		EMPIRE PLAN	18,167.04	8,327.04		Family	Single
MEDICARE IND		5,030.88		MEDICARE IND		5,030.88		MEDICARE IND		4,867.68		+3.23%	+2.71%
MEDICARE F1	15,231.36			MEDICARE F1	15,231.36			MEDICARE F1	14,707.44			+3.56%	+3.35%
MEDICARE F2	11,709.24			MEDICARE F2	11,709.24			MEDICARE F2	11,247.72			+4.10%	

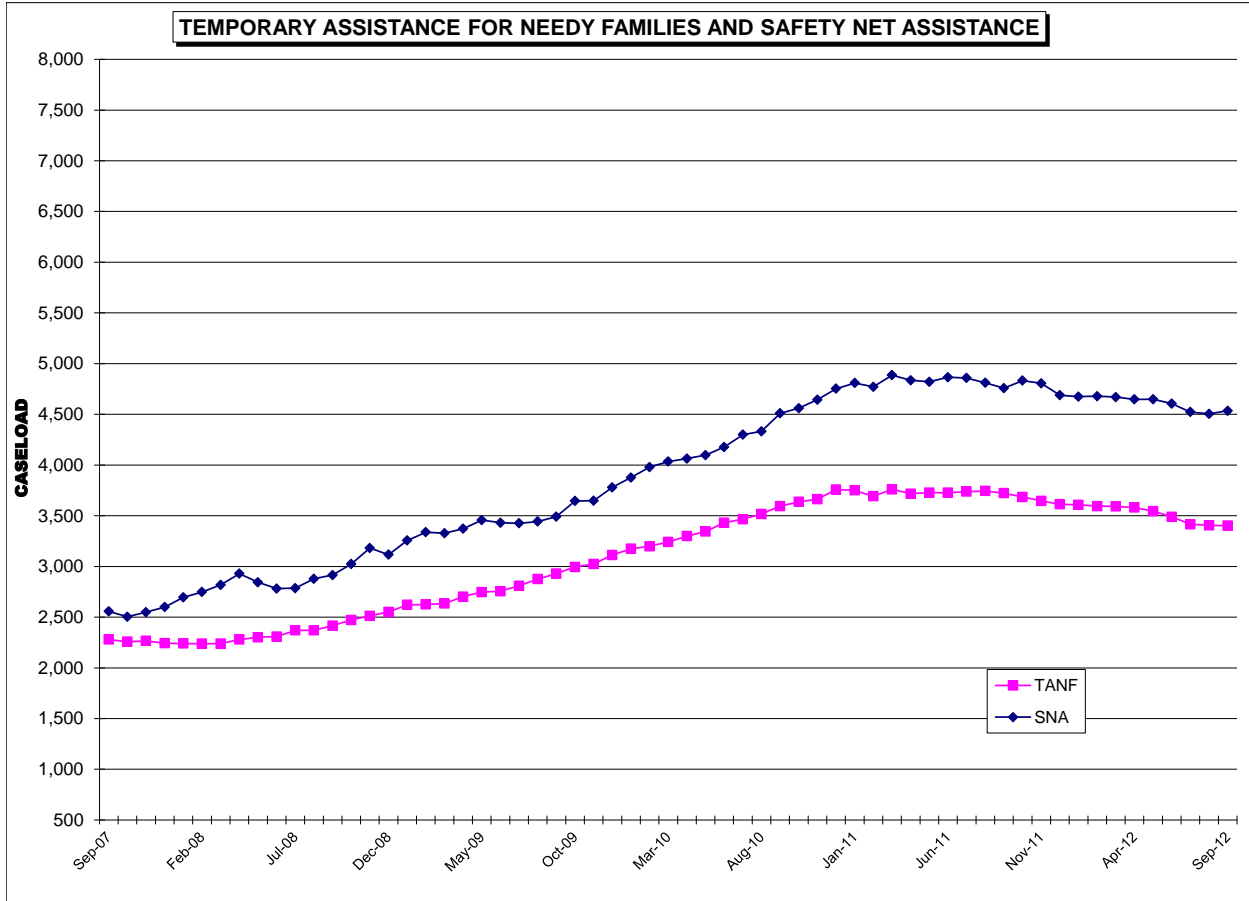
Note - As of Sept 1, 2012, 97.6% of all individuals are enrolled in a Empire Health Insurance plan.

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

Note - As of Oct 1, 2011, 97.4% of all individuals are enrolled in a Empire Health Insurance plan.



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

September Inmate Population

	September 2009	September 2010	September 2011	September 2012
County Population	1,419	1,476	1,341	1,331
Suffolk Inmate	-	-	101	39
State-Ready Population	7	9	11	11
Federal Population	135	136	134	92
Parole Violators	27	25	14	31
TOTAL	1,588	1,646	1,601	1,504

Chart reflects the average inmate population for the given month.



KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates				
Month	2009	2010	2011	2012
January	1,374	1,404	1,401	1,272
February	1,399	1,497	1,394	1,326
March	1,414	1,525	1,361	1,288
April	1,409	1,502	1,298	1,259
May	1,435	1,501	1,304	1,253
June	1,445	1,498	1,319	1,297
July	1,415	1,494	1,338	1,313
August	1,440	1,496	1,319	1,307
September	1,419	1,476	1,341	1,331
October	1,458	1,483	1,380	-
November	1,446	1,462	1,344	-
December	1,404	1,399	1,278	-
Average County Inmates	1,422	1,478	1,340	1,294

Suffolk County Inmates				
Month	2009	2010	2011	2012
January	-	-	-	108
February	-	-	-	155
March	-	-	12	194
April	-	-	56	146
May	-	-	81	104
June	-	-	100	56
July	-	-	102	28
August	-	-	105	28
September	-	-	101	39
October	-	-	153	-
November	-	-	155	-
December	-	-	131	-
Average Suffolk Inmates	-	-	100	95

Federal Inmates				
Month	2009	2010	2011	2012
January	111	119	105	114
February	106	108	103	107
March	117	117	102	112
April	133	130	109	113
May	134	135	116	106
June	138	138	127	112
July	135	142	128	98
August	138	139	126	92
September	135	136	134	92
October	131	136	145	-
November	124	119	142	-
December	120	112	135	-
Average Federal Inmates	127	128	123	105

FISCAL 2012 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

NASSAU REGIONAL OFF-TRACK BETTING CORPORATION

Financial Activity for the period September 2012

Expense	2012 Budget	Estimates	
		Sep-12	September-2012 YTD
Salary	10,799,000	872,736	7,854,624
Fringe Benefits	8,146,600	693,280	6,239,520
General and Administrative Expenses	12,172,400	952,770	8,574,930
Bond Principal	1,455,000	121,250	1,091,250
Expense Total	32,573,000	2,640,036	23,760,324
Revenue			
Net Retained Commission	29,569,500	2,277,026	20,493,234
Other income	719,700	179,427	1,614,843
Revenue Total	30,289,200	2,456,453	22,108,077
Net Profit	(2,283,800)	(183,583)	(1,652,247)

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

Please note that these figures are estimated based on our 2012 budget submitted to the NYS Racing & Wagering Board. These figures will be reconciled to actual figures once our filings with the NYS Racing & Wagering Board have been submitted and accepted.



KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of October 1, 2012 with respect to grievances filed for the 2013/2014 tax year. Thus far, there have been 136,170 grievances filed broken down as follows:

Class I Properties	115,374
Class II Properties	5,426
Class III Properties	514
Class IV Properties	14,856

The joint conference program, conducted in collaboration with the County Attorney's office to increase the number of settlements is proceeding very well.

Over 86,000 residential offers to settle have been sent out. The second of three phases for representatives to respond has been completed and counter offers are now being sent for the second phase. Of the 86,000 residential offers sent out, 9,211 were offers made to petitioners representing themselves (including 1,122 that were sent out during the month of September). Of the 9,211 offers made, 6,580 have accepted the stipulation to settle and the remainder has yet to respond.

ADAPT (the County's multi-department tax certiorari case management system) is still in a training and adjustment phase and the County is in the process of resolving any issues that remain. The ADAPT system is expected to facilitate communication and sharing of information for the applicable departments and improve the swiftness of case dispositions.