

Fiscal 2006

First Quarter Report

NASSAU COUNTY OFFICE OF LEGISLATIVE BUDGET REVIEW

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May 10, 2006

Budget Review Committee

Agencies Scheduled to Testify:

*Assessment Review
Commission*

County Clerk

County Correctional Center

Parks, Recreation & Museums

Police Department



NASSAU COUNTY LEGISLATURE

Hon. Judith A. Jacobs,
Presiding Officer

Hon. Peter J. Schmitt,
Minority Leader

Hon. Lianne Altmann
*Chairperson, Budget Review
Committee*



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Inter-Departmental Memo

To: Hon. Lisanne Altmann, Chairperson
All members of the Budget Review Committee

From:  Eric C. Naughton, Director
Office of Legislative Budget Review

Date: May 10, 2006

Re: FY 06 1st Quarter Budget Review Committee Hearing

Attached please find a report detailing expenses and revenue for the agencies scheduled to testify May 10, 2006. We have provided information regarding each department's spending and revenue through March 31st with a comparison to the same time period last year. We have also included our projections for the year. In most instances our projections for salaries are similar to OMB's and for OTPS they are exactly the same with a few exceptions.

In addition we have included an overview of the April Multi-Year Plan update, Sales Tax, Fringe Benefits, and Nassau Health Care Corporation.

If you should have any questions, please let me know.

cc: Hon. Howard Weitzman, County Comptroller
Richard Luke, Executive Director, NIFA
Tom Stokes, Deputy County Executive
Mark Young, Budget Director
Dan McCloy, Special Assistant Minority
Fran Evans, Policy Director Carol Trottere, Majority Press Secretary
Marilyn Gottlieb, Director of Legislative Affairs
Roseann D'Alleva, Majority Finance

FISCAL 2006 FIRST QUARTER REPORT

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MYP Update

The County has issued an update to the 2006-2009 Multi-Year Plan (MYP). Due mostly to the marginal growth in sales tax in 2005 the County is faced with a possible shortfall in revenue in 2006. The FY 06 budget of \$995.8 million for sales tax assumed 3.2% growth on projected FY 05 collections of \$964.7 million. When collections fell short by \$10.9 million, the required rate of growth to make the FY 06 budget increased to 4.4%. This, coupled with other changes, has resulted in the restating of the County's projected MYP gaps as illustrated in the chart below.

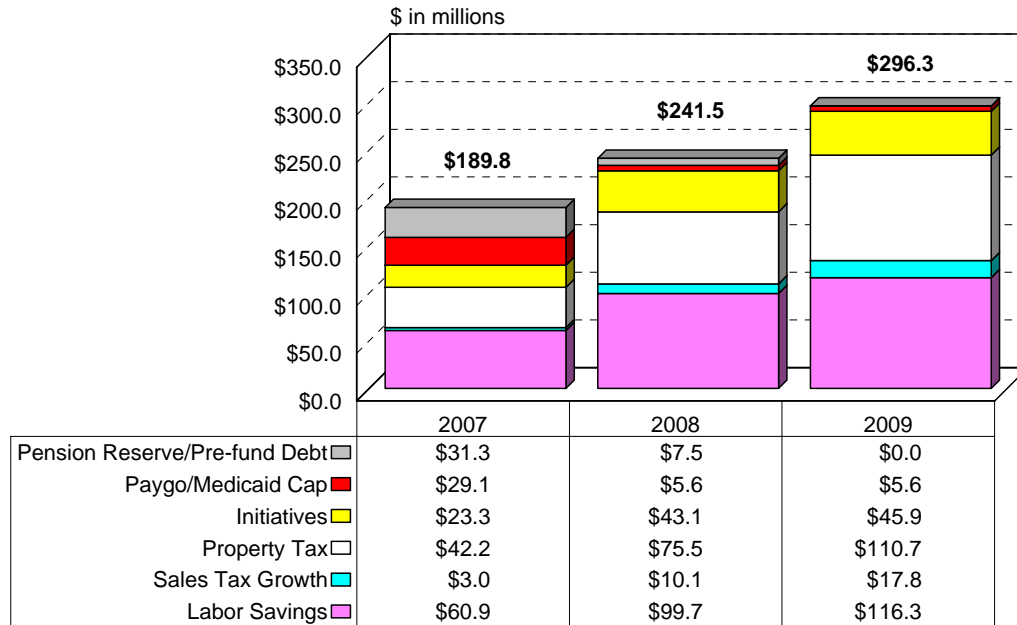
\$'s in Millions	2006	2007	2008	2009
Original MYP Surplus/(Gap)	\$0.00	(\$176.50)	(\$231.81)	(\$274.79)
Expense Adjustments				
Salaries & Wages	10.87	10.87	10.05	9.06
Debt Service	3.69	8.03	9.61	9.82
OTPS	2.34	3.01	3.63	4.23
Utility Costs	(2.90)	(2.73)	(2.25)	(1.15)
Fringe Benefits	(2.10)	(2.16)	(4.01)	(5.47)
HHS Mandates	(4.49)	(4.62)	(4.76)	(4.90)
Medicaid Cap	(5.65)	(7.97)	(7.80)	(7.61)
Contractual Services	(2.00)	(0.97)	0.20	1.51
Misc	<u>1.55</u>	<u>5.34</u>	<u>5.32</u>	<u>1.75</u>
Total Expense Adjustments	1.31	8.80	9.99	7.23
Revenue Adjustments				
State Aid	2.52	2.53	2.66	2.80
Rents & Recoveries	4.38	1.62	1.85	2.07
Federal Aid	(3.85)	(4.08)	(4.33)	(4.58)
Sales Tax	(17.63)	(18.11)	(18.68)	(19.28)
Misc	1.81	(2.63)	(1.91)	(0.49)
Investment Income	<u>2.25</u>	<u>2.26</u>	<u>2.26</u>	<u>2.27</u>
Total Revenue Adjustments	(12.77)	(20.67)	(20.41)	(19.48)
Updated MYP Surplus/(Gap)	(\$11.46)	(\$188.37)	(\$242.23)	(\$287.03)

The Administration reacted quickly and implemented a hiring freeze on all but essential/emergency hires. In addition, the Administration has imposed a freeze on all but essential/emergency purchases and removed \$2.2 million of departmental appropriations. Based on a 9.9% rate of growth seen so far this year the anticipated shortfall in sales tax may not materialize. In spite of this, the hiring freeze will continue and may be needed to offset some other risks. OLBR estimates that utility expenses may exceed the budget by \$5 to \$10 million. Currently, according to the U.S. Bureau of Labor Statistics

2005. Additionally, OLBR’s analysis of current Tri-Gen thermal utility costs reveals that if current trends continue the county will exceed that budget of \$5.3 million by \$2 million.

To address the changes in the out-years there are new initiatives and some original ones have been modified. These measures are illustrated in the graph below.

Gap Closing Measures 2007 - 2009



The most significant change in the gap closing measures comes from the increased savings associated with the hiring freeze and additional funds available from the pension reserve, while the potential impact from sales growth has been reduced.

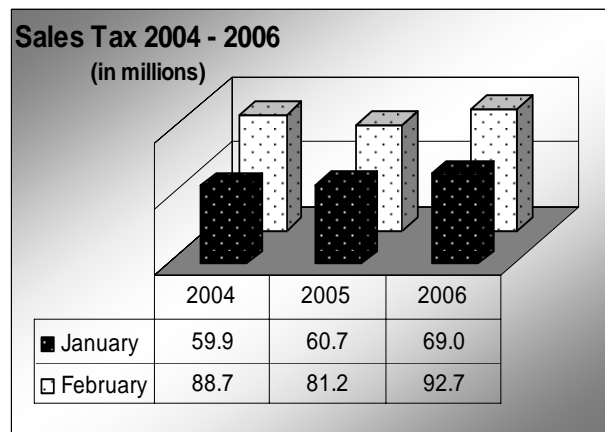
One of the initiatives worth \$3.9 million annually planned for FY 07 is the resumption of collection of State reimbursement for payments the County makes to the Fashion Institute (FIT) in New York City for Nassau County residents who attend FIT. According to the State Education Law section 6305, the State is required to make these payments to Nassau, but they have not been doing so. The New York Court of Appeals has ruled that the Legislature can override the statute by not appropriating these funds. Therefore, any success this initiative will have is dependant on the County’s success in lobbying the State. The last payment received was in FY 01.

If successfully implemented the gap closing measures would generate a surplus. The Administration plans to use these surplus funds to pay for ordinary judgments and settlements from the operating budget.

Sales Tax

This past February, when the County received the final payment of its 2005 sales tax, the likelihood of making the sales tax budget of \$995.8 million in 2006 looked bleak. Two months later, after having received the adjusted payments for the first quarter, it turned out that FY 06 collections through February, totaling \$161.7 million, had grown 14% compared to the same period last year. After the most recent check, collections are up 9.9% year-to-date, and growth of 2.6% for the rest of 2006 will be needed to make budget.

However, as we pointed out in our February sales tax memo, “The apparently robust growth of 14% seen so far this year is partly attributable to the very poor collections received in the first two months of 2005, which totaled 4.5% less than the same period in 2004.” Based on average monthly collections over the previous five years, January and February combined have made up approximately 16.3% of the annual total. That puts the County on a pace to collect \$992.3 million in 2006.



One of the factors contributing to this volatility is that the first quarter adjustment covers the period December through February. So if the estimated payment received for the high volume month of December is too high or too low, the adjustment up or down will impact the receipts booked to the following fiscal year. Another type of adjustment is for prior periods. These can include late payments, dishonored checks, refunds, and bank adjustments. For example the sales tax distribution for April 12 included \$1.1 million relating to the period prior to July 1, 2003. The transit workers strike in New York City in December disrupted the State’s processing of sales tax collections. As a result, payments that should have been credited to December of 2005 will be included with 2006 sales tax revenues. The unpredictably low receipts for the first two months of last year resulted from the County having erroneously received sales tax revenues in 2004 that should have been paid to New York City. When the negative adjustment was made, the County’s 2005 sales tax took a budgetary hit from which it could not recover.

The only definitive statement that we can make at this time is that it’s too early in the year to make any definitive statements. We will know the adjusted figures for the period March through May in July.

Nassau Health Care Corporation

The Nassau Health Care Corporation (NHCC) is currently at a very critical point financially. For the first time the Corporation had a negative unrestricted cash balance of \$3.5 million on April 7th. As of April 28th there is \$3.6 million in unrestricted cash and \$18.3 million in restricted cash which can be easily moved into the unrestricted cash category. This category is made up of \$10.5 million from an accrued pension expense and \$7.8 million from a loan taken from the captive (the corporation set up for malpractice insurance). It should be noted that these funds can only be borrowed and the 2006 pension payment will eventually need to be made as will the repayments to the captive. There is an additional \$15 million in cash set aside for capital improvements, but State or County approval may be necessary before these funds are accessed.

The Corporation’s baseline gaps are also growing. The following chart shows the increases in the gaps from the original Multi-Year Plan to the Updated Multi-Year Plan.

NHCC Baseline Gaps
(\$ in millions)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
As of June 30, 2005	\$17.1	\$21.6	\$28.8	\$31.2
As of December 31, 2005	\$33.9	\$46.8	\$58.0	\$69.5
Increase in Gap	\$16.8	\$25.2	\$29.2	\$38.3

By 2009, in only six months, the gap has increased by \$38.3 million. Of this increase, about \$10 million is due to higher salary costs and \$34.3 million is due to decreased net patient service revenue. Offsetting these are the benefits expenses which decreases by 2009 by \$5.7 million due to decreased pension and health insurance growth assumptions. Although the salaries may be within management control to some extent, revenue is going to be more difficult to control as is evident in this year’s State budget and the Corporation’s previous difficulties in growing revenue.

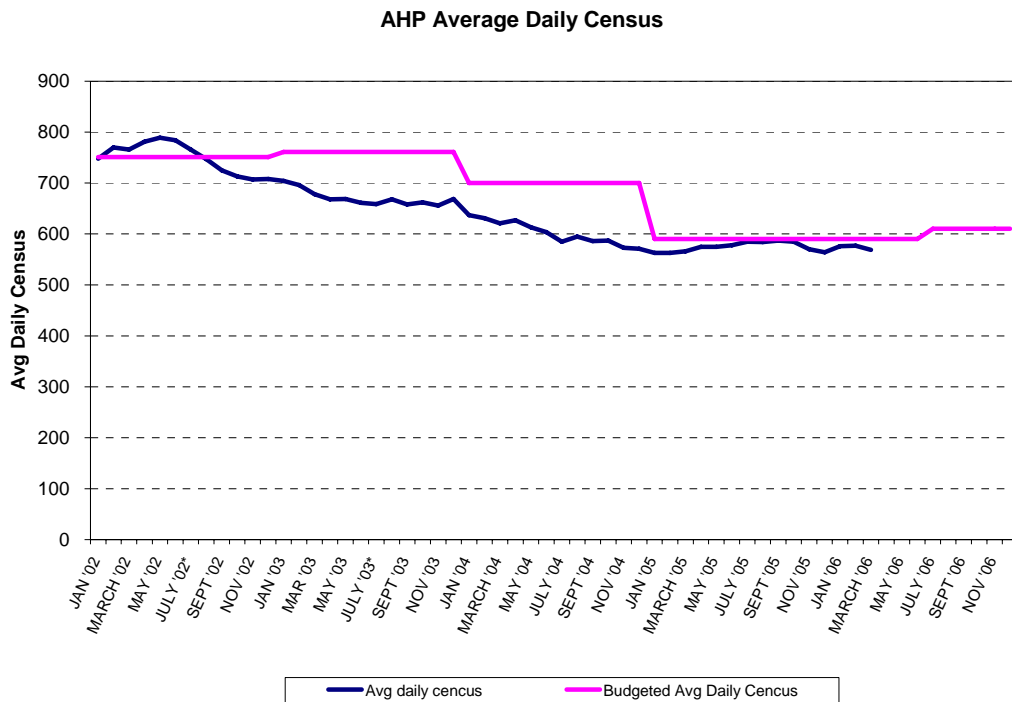
It is part of the County Administration’s plan to use the proceeds from the tobacco securitization for the Corporation. The County has realized a total of \$120 million from this source with \$98 million earmarked for the Corporation. There are a number of concerns regarding the use of these funds. Although the consulting firm Manatt, Phelps and Phillips LLP. (Manatt), had a blueprint that included a \$6.5 million loss for the Corporation in 2005 and breaking even in 2006, the Corporation in fact lost \$11.3 million in 2005 and lost \$5.0 million through March 2006. In light of the Corporation’s inability to achieve a breakeven run rate, it has been requested by the Legislature that the Hospital provide an updated turnaround plan before any funds are released. Unfortunately, with so much uncertainty in Albany, such a plan will be very difficult to formulate.

Additional relief and risks may be realized from the state and federal governments. The Hospital Administration is currently working on getting the State to apply the hospital based rate to A. Holly Paterson, which is worth about \$5 million and is included in the 2006 budget. When the Nursing Home surrenders approximately 379 beds to the State it should also receive bed hold reimbursement which is in the 2006 budget for \$2.3 million. In addition, the full federal share of the IGT for the Nursing Home

in the way these payments are administered by the State. On the down side, the Governor’s recent vetoes of the budget submitted by the Legislature reenacted many of the cuts he originally proposed. The potential impact to the Corporation of these vetoes is about \$20 million in reduced revenues and about \$12 million in proposed enhancements including the hospital based rate for A. Holly Patterson. After recent talks with Albany, the Hospital Administration is hopeful that issues surrounding the IGT payments will be resolved by June, but there is no assurance that the outcomes of any of the other issues will be determined in the near future. For this reason the Corporation’s Administration intends to produce a recovery plan by June.

The Corporation also needs to improve operations. One obstacle the Hospital is facing in achieving its goals is the lack of basic reporting. The Hospital has not been tracking the details of the initiatives and there is no apparent ownership or responsibility taken for them at a departmental level. Financial statements are not done with a departmental breakout so it is difficult to tell which departments are profitable or operating within budget. Detailed headcount reports are not available so there is no clear way to tell which departments are overstaffed or understaffed. Although the Corporation may have initiatives that could improve the functioning of the Hospital, there needs to be detailed tracking and accountability before it can be determined if they are working. The new Hospital Administration has begun working on these issues.

Other risks include a lower than budgeted case mix for the Hospital and lower than budgeted average daily census at the Nursing Home.



Although the case mix is on budget March year to date, it was low in January and February. If the case mix goes down again it could have a negative impact on the Hospital’s revenue due to lower reimbursement received for less severely ill patients. Nassau County billings were reduced in the 2006 budget in anticipation of the Successor Agreement, but this agreement has not been completed and the County continues to reimburse the Hospital at the rates provided for in the Stabilization Agreement.

The Nursing Home's revenue is under budget primarily due to the budgeting of hospital based reimbursement which has not yet been received, and also due to a lower than budgeted average daily census. The census is currently at 577, but was budgeted at 590 for the first six months and 610 for the second six months. History has shown the Nursing Home to have very limited success in increasing census.

While NHCC continues to have an increasingly difficult cash flow problem, the Corporation and the County have been working together to turn around the financially failing institution. Tobacco funds, a Successor agreement, a turnaround plan, and improved relations including shared services are all things they can work on to improve its fiscal outlook. Unfortunately, however, the Hospital is still operating in an environment where revenues remain flat at best and expenses continue to rise. These factors, along with the pending changes at the State level make the future of the Corporation precarious.

Fringe

The FY 06 Adopted Budget for the Fringe Benefits Department is \$327.1 million. This total does not include Workers Compensation, Miscellaneous Fringe Expenses or State Retired fringe expenses from the Court Department. Health Insurance makes up the largest portion of Fringe Benefits followed by Pension obligations.

Health Insurance:

Description	FY 06 Exec. Budget	OLBR FY 06 Projection	Variance Exec. vs Adopted 05
Health Insurance For Active	\$101,359,266	\$101,101,963	\$257,303
Health Insurance For Retirees	\$75,771,033	\$77,109,749	(\$1,338,716)
Totals	\$177,130,299	\$178,211,712	(\$1,081,413)

The FY 06 budget of \$177.4 million for Health Insurance has been cited as a risk by NIFA and the Office of Management and Budget. The FY 06 Budget was based on a growth rate of 8% for active employees and 5% for retirees. However the final New York State premium growth rate for active employees was finalized at 10.7% and 11.1% for individual and family active employees respectively. Fortunately the budget anticipated a higher number of active employees than the actual number which more than offset the deficit created by the rate. The result is a deficit of \$1.3 million in health insurance for retirees partially offset by a surplus of \$260,000 in active health insurance costs for a total deficit of \$1.0 million.

The update to the Multi Year Plan includes a revision to the health insurance growth rate for active employees from 8% to 9% in the out-years.

Medicare Part-D:

The FY 06 budget also includes \$8.1 million reimbursement for Medicare Part D. However it is unclear when the County will receive this reimbursement as a number of applications have been rejected for technical reasons. The Comptroller’s Office is in the process of re-submitting these applications, but funds have not yet been received from this source.

NYSHIP will receive a Medicare Part D subsidy from the federal government for providing prescription drug coverage that is comparable to or better than the Medicare Part D benefit for Medicare-eligible retirees through its Empire Plan. This subsidy will be passed on to local municipalities. The FY 06 revenue budget included an average reimbursement rate of \$640 per retiree. There are approximately 13,400 retirees and survivors that are entitled to the Medicare Part D reimbursement within Nassau County.

Pension:

The FY 06 pension projection is \$77.0 million. This amount includes the pension obligation of \$110.5 million net the reserve of \$33.5 million. In FY 05, the Administration transferred \$25.3 million from FY 05 operating surplus into the pension reserve. The revenue will be used to pay a portion of the pension obligations in FY 07 and FY 08.

Pension Reserve

Beginning Balance:	79,825,941	
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Jul-05 Draw Down	(35,000,000)	
Balance:		44,825,941
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Dec-05 Cash Equity	10,702,590	
Dec-05 Draw Down	(44,825,941)	
Balance:		10,702,590
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Adj Month 13: Increase Reserve	25,164,005	
Balance:		35,866,595
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Jan-06 Decrease Cash Equity	(10,696,866)	
Increase Investment	10,702,590	
Balance:		35,872,319
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Feb-06 Increase Cash	25,164,025	
Draw Down Reserve	(25,164,025)	
Balance:		35,872,319
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Mar-06 Increase Cash	13,166	
Balance:		<u>35,885,485</u>

Assessment Review Commission

Assessment Review Commission						
1st Quarter Budget Balance						
Object	2006 Adopted Budget	1st Qtr Actuals	Budget Balance	% Expensed	Prior Year 1st Qtr	% Changed
AA Salaries	\$3,548,357	\$764,843	\$2,783,514	21.6%	\$538,223	42.1%
BB Equipment	40,000	2,678	37,322	6.7%	0	*****
DD General Expenses	168,000	47,580	120,420	28.3%	74,610	-36.2%
DE Contractual Services	1,790,000	450,000	1,340,000	25.1%	908,239	-50.5%
HF Inter-Depart Charges	0	0	0	*****	0	*****
Total	\$5,546,357	\$1,265,101	\$4,281,256	22.8%	\$1,521,072	-16.8%

Assessment Review Commission					
1st Quarter Expenses					
Object	2006 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA - Salaries	\$3,548,357	\$3,157,201	\$391,156	\$2,706,632	16.6%
BB - Equipment	40,000	36,800	3,200	36,817	0.0%
DD - General Expenses	168,000	154,560	13,440	48,693	217.4%
DE - Contractual Services	1,790,000	1,790,000	0	1,132,590	58.0%
HF - Inter-depart Charges	0	0	0	124,952	*****
Total	\$5,546,357	\$5,138,561	\$407,796	\$4,049,684	26.9%

- At the end of the first quarter of FY 06, the Assessment Review Commission (ARC) expended 23% of budgeted expenditures, indicating that it is on target to make budget.
- ARC has spent 22% of salaries, the largest category of expenses, through the first quarter of the year.
- The County paid 2,113 tax refunds compared to 6,391 through February of last year, a significant reduction of over 200%.
- Property tax refunds for FY 06 will be paid from 2005 surplus funds transferred to the Capital Budget Fund. These sources include 1) \$10.0 million transferred from Debt Service Funds; 2) \$25.0 million in recoveries of prior year 840 account deposits, and 3) \$15.0 million in recoveries of 2003, storm water expenses from the Sewer and Storm Water Resources District.
- ARC has applied for \$4.8 million of NIFA assistance that has been approved and will be received on or about June 1. These funds were recognized in FY 05. This New York State funding must be used to offset costs associated with the County's efforts to streamline the assessment review process and reduce the County's reliance on issuing debt to pay property tax refunds.

Assessment Review Commission Staffing Analysis					
	FY 2006 Budget	Jan. 1, 2006	April 1, 2006	Var. April 2006 vs. Budget	April 1, 2005
Full-time Staffing	43	39	41	(2)	30
Part-time and Seasonal	13	17	11	(2)	11

- At April 1, 2006, staffing is below budget for both full and part-time employees. Compared to last year, ARC has hired four full-time statisticians, two Commercial-Industrial Appraiser-Assessor II, three Real Property Appraiser-Assessor Aide I, one Real Property Appraiser-Assessor Aide II and one Real Property Appraiser-Assessor Aide III.
- One third of the County’s 409,060 taxable parcels in 2005 went through ARC’s administrative review process. Of this amount, residential Class I cases comprised 93% of parcels protested.
- For 2005, the success rate of residential appeals filed with ARC was 32%. Residential tax reductions represented 33% of the total value of all parcels protested. The success rate of commercial appeals filed was 8% in 2005. Commercial tax reductions represented 20% of the total value of parcels protested.
- For 2006, ARC’s preliminary estimated success rate of residential appeals filed is 9%. Estimated residential tax reductions represent 13% of the total value of all parcels protested. The preliminary estimated success rate of commercial appeals filed is 20% in 2006. Commercial tax reductions represent 34% of the total value of parcels protested.

County Clerk

County Clerk						
1st Quarter Budget Balance						
Object	2006 Adopted Budget	1st Qtr Actuals	Budget Balance	% Expensed	Prior Year 1st Qtr	% Changed
AA - Salaries	\$4,932,286	\$1,208,620	\$3,723,666	24.5%	\$1,040,043	16.2%
BB - Equipment	143,770	2,881	\$140,889	2.0%	788	265.6%
DD - General Expenses	140,000	26,655	113,345	19.0%	9,512	180.2%
DE - Contractual Services	\$354,375	0	354,375	0.0%	30,000	-100.0%
Total	\$5,570,431	\$1,238,156	\$4,332,275	22.2%	\$1,080,343	14.6%

County Clerk					
1st Quarter Expenses					
Object	2006 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA - Salaries	\$4,932,286	\$4,861,758	\$70,528	\$4,475,648	8.6%
BB - Equipment	143,770	143,770	0	98,952	45.3%
DD - General Expenses	140,000	140,000	0	96,391	45.2%
DE - Contractual Services	\$354,375	\$354,375	0	60,000	490.6%
HF - Inter-depart Charges	0	0	0	10,976	-100.0%
Total	\$5,570,431	\$5,499,903	\$70,528	\$4,741,967	16.0%

- OLBR is currently projecting FY 06 County Clerk expenses to come in under budget.
- Salaries are currently expected to come in under budget by \$70,528. However, this could change as the staff is currently working a sizeable amount of overtime.
- As of March 31, 2006, the Office has accumulated \$62,415 in overtime charges. That is more than the Office’s 2005 annual overtime charges of \$62,147. Due to the significant amount of overtime required to keep pace with the current workload, the Office has put in a request for additional full-time personnel. For more detail see the staffing section.

County Clerk						
1st Quarter Budget Balance						
Revenue Class	2006 Adopted Budget	1st Qtr Actuals	Budget Balance	% Recognized	Prior Year 1st Qtr	% Change
BD - Fines & Forfeitures	\$200,000	\$347,981	\$147,981	174.0%	\$45,542	664.1%
BH - Dept Revenues	16,500,000	2,323,503	(14,176,497)	14.1%	2,575,259	-9.8%
Total	\$16,700,000	\$2,671,484	(\$14,028,516)	16.0%	\$2,620,801	1.9%

County Clerk					
1st Quarter Revenue					
Revenue Class	2006 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Changed
BD - Fines & Forfeitures	\$200,000	\$200,000	\$0	\$212,195	-5.7%
BH - Departmental Rev.	16,500,000	14,636,044	(1,863,956)	15,947,305	-8.2%
Total	\$16,700,000	\$14,836,044	(\$1,863,956)	\$16,159,500	-8.2%

- As mortgage interest rates have risen, mortgage refinancing activity has fallen, the rate of home price appreciation has decreased, and the number of closed transactions in Nassau County has fallen from an annual perspective.
- The above detailed forces have contributed to the 9.8% year-to-date decline in departmental revenue. OLBR is currently expecting the housing market to pick up a bit in the spring and projecting year-end 2006 County Clerk Departmental revenues to fall short of budget by roughly \$1.9 million or 8.2%
- OLBR believes that current County Clerk fines & forfeitures revenue is artificially inflated by having District Court Fines – Criminal Term fine revenue included. This fine revenue has typically been included in the Unallocated Revenues budget.

Nassau County Clerk Staffing Analysis					
	FY 2006 <u>Budget</u>	Jan. 1, <u>2006</u>	Mar. 31, <u>2006</u>	Mar. 31, 2006 to <u>Bud. Var.</u>	Mar. 31, <u>2005</u>
CC Full-time Staffing	102	101	101	(1)	92
CC Part-time and Seasonal	70	37	37	(33)	40

- According to the County Clerk they are currently struggling to keep up with their existing workload. The Office has put in a request for an additional 15 full-time employees who are needed to maintain the adequate operation of their office.
- The new full-time employees are estimated to have a salary and fringe cost of \$489,558 in the first year and \$786,322 in the second year. The titles requested are Clerk I, Clerk/Laborer, Cashier I, and Messenger.
- Although the Office has seen a decrease in mortgage refinancing activity, there has been a significant increase in the Assessment Review filings.
- Due to the technical nature of their work, the Office must rely on full-time personnel who have accumulated a specific skill-set to complete the duties required of the office.
- The Office is currently operating below its budgeted full-time and part-time headcount.

Correctional Center

Correctional Center						
1st Quarter Expenses						
Object	2006 Adopted Budget	1st Qtr Actuals	Budget Balance	% Expensed	Prior Year 1st Qtr	% Changed
AA - Salaries	\$119,236,678	\$27,694,799	\$91,541,879	23.2%	\$27,836,007	-0.5%
BB - Equipment	112,626	89,381	23,245	79.4%	26,844	233.0%
DD - General Expenses	4,323,000	1,275,890	3,047,110	29.5%	1,023,815	24.6%
DE - Contractual Services	21,286,050	491,306	20,794,744	2.3%	198,155	147.9%
DF - Utility Costs	632,681	210,432	422,249	33.3%	133,137	58.1%
Total	\$145,591,035	\$29,761,808	\$115,829,227	20.4%	\$29,217,958	1.9%

Correctional Center					
1st Quarter Expenses					
Object	2006 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA - Salaries	\$119,236,678	\$118,009,381	\$1,227,297	\$112,518,355	4.9%
BB - Equipment	112,626	112,626	0	60,493	86.2%
DD - General Expenses	4,323,000	4,323,000	0	4,052,346	6.7%
DE - Contractual Services	21,286,050	25,300,000	(4,013,950)	25,749,905	-1.7%
DF - Utility Costs	632,681	632,681	0	619,855	2.1%
HF - Inter-depart Charges	0	0	0	233,434	-100.0%
Total	\$145,591,035	\$148,377,688	(\$2,786,653)	\$143,234,388	3.6%

- At \$148.4 million, OLBR is expecting the Correctional Center to spend \$2.8 million over budgeted expenses largely due to higher than budgeted contractual services expenses that are partially offset by lower than budgeted salary expenses.
- Contractual Services is anticipated to be over budget by \$4.0 million due to higher than budgeted medical costs provided by Nassau University Medical Center. These services are projected to cost \$24.5 million, which is over the budget by \$4.3 million.
- Salaries are expected to be under budget by \$1.3 million, despite a projected increase in overtime expenses. The projected savings is attributed to lower than budgeted headcount.
- Overtime is projected to be \$22.5 million, exceeding the adopted budget by \$1.9 million. About \$3.3 million in contractual overtime savings were included in the budget but not in OLBR's projection. Projection is based on the SHOA MOA rejected by the Legislature.

Correctional Center						
1st Quarter Revenue						
Revenue Class	2006 Adopted Budget	1st Qtr Actuals	Budget Balance	% Recognized	Prior Year 1st Qtr	% Change of OLBR Proj. from Prior Year
BD - Fines & Forfeitures	\$55,000	\$10,415	\$44,585	18.9%	\$15,651	-33.5%
BF - Rents & Recoveries	50,000	15,549	34,451	31.1%	0	*****
BH - Dept Revenues	2,120,000	246,574	1,873,426	11.6%	309,187	-20.3%
BJ - Interdept Revenues	120,000	3,821	116,179	3.2%	22,353	-82.9%
FA - Federal Aid	13,389,375	2,182,683	11,206,692	16.3%	2,560,470	-14.8%
SA - State Aid	1,050,000	147,260	902,740	14.0%	5,471	2591.6%
Total	\$16,784,375	\$2,606,302	\$14,178,073	15.5%	\$2,913,132	-10.5%

Correctional Center					
1st Quarter Revenue					
Revenue Class	2006 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Changed
BD - Fines & Forfeitures	\$55,000	\$55,000	\$0	\$44,619	23.3%
BF - Rents & Recoveries	50,000	50,000	0	3,104,524	-98.4%
BH - Dept Revenues	2,120,000	1,850,000	(270,000)	1,376,741	34.4%
BJ - Interdept Revenues	120,000	120,000	0	488,035	-75.4%
BW - Interfund Charges	0	0	0	12,944	-100.0%
FA - Federal Aid	13,389,375	12,777,349	(612,026)	15,997,765	-20.1%
SA - State Aid	1,050,000	1,050,000	0	1,186,066	-11.5%
Total	\$16,784,375	\$15,902,349	(\$882,026)	\$22,210,694	-28.4%

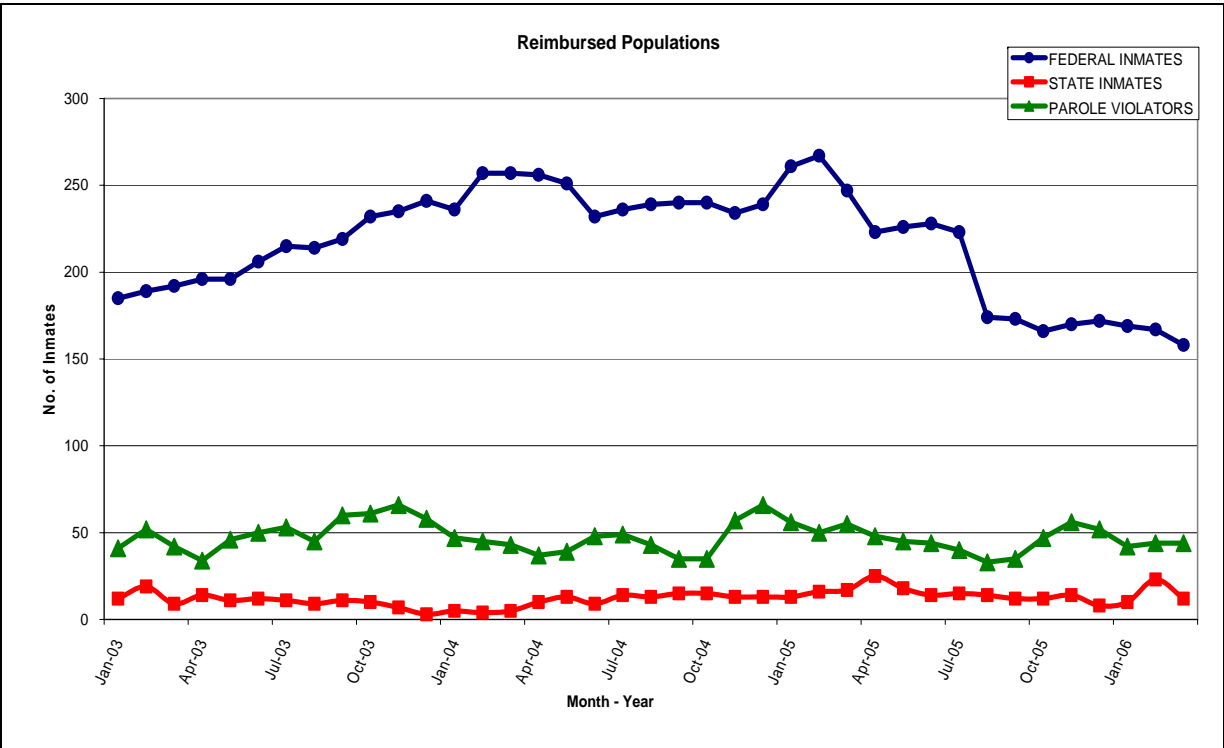
- OLBR is projecting the Correctional Center to be under budget by \$0.9 million in revenue due to lower than expected Federal Aid and Department Revenues.
- Federal aid is projected to be \$12.8 million, under budget by \$0.6 million due to the housing of fewer than anticipated federal inmates. The budget is based on 175 federal inmates and the actual average number of housed inmates was 165 in the first quarter of 2006.
- Departmental revenues are expected to come under budget by \$270,000. The shortfall is due to the department's discontinued collection of incarceration fees. On the advice of the County Attorney, the department ceased collecting the fees.
- The County is projected to experience a \$3.1 million decrease in Rent & Recoveries revenues. Last year the department had a one time \$1.6 million reimbursement from the Department of Mental Health and a \$1.3 million recovery from a prior year's appropriation for medical expenses in 2005.
- The state budget will increase the daily reimbursement rate for State ready and parole violator inmates by \$6 per inmate to \$40.

Nassau County Correctional Center Staffing Analysis						
	FY 2006 Budget	Jan. 1, 2006	Apr. 1, 2006	Apr. 1, 2006 to Bud. Var.		Apr. 1, 2005
CC Full-time Staffing						
10 Correctional Center						
Uniform	1,054	1,043	1,036	(18)		1,026
Civilian	<u>136</u>	<u>129</u>	<u>121</u>	<u>(15)</u>		<u>114</u>
Sub-total Full-Time	1,190	1,172	1,157	(33)		1,140
20 Sheriff						
Uniform	52	47	45	(7)		40
Civilian	<u>10</u>	<u>10</u>	<u>11</u>	<u>1</u>		<u>11</u>
Sub-total Full-Time	62	57	56	(6)		51
Total Full-time	<u>1,252</u>	<u>1,229</u>	<u>1,213</u>	<u>(39)</u>		<u>1,191</u>
CC Part-time and Seasonal						
10 Correctional Center	6	8	6	8		8

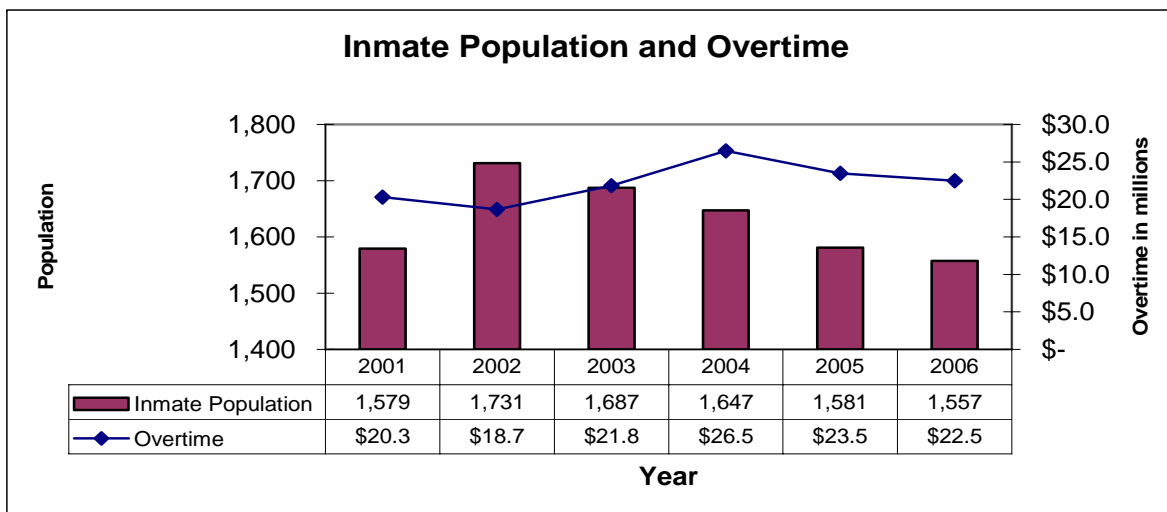
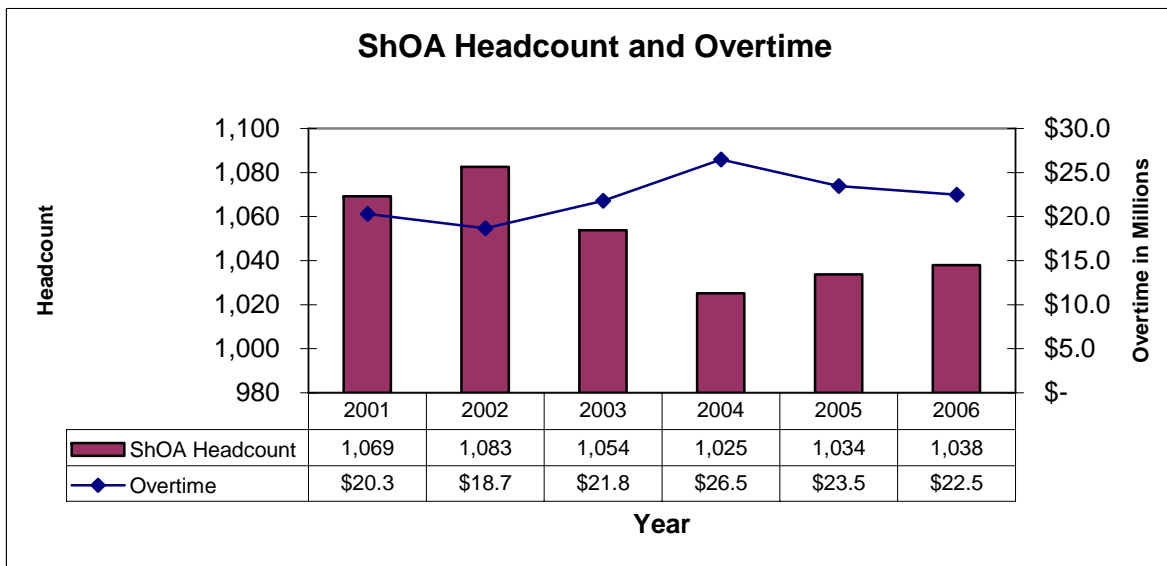
- Full-time headcount is currently under budget by 39 positions. Of these positions, 25 of them are uniform positions and 14 are civilian positions. The vacancies are primarily due to attrition and should be filled with 24 new hires who will graduate their academy class in July.
- The current Sheriffs’ Officers’ Association (ShOA) contract calls for civilianizing 55 non-security positions. In 2005 there were 10 positions filled with civilians that actually sent officers back into security. Another 10 is planned for 2006. Of these, two rehabilitation counselors have been hired, three clerks are expected to transfer from the County Attorney’s Office, four positions will be in the visiting unit, and the remaining position will be a cashier for the bail window.
- Uniform and civilian headcount has increased from the prior year by 22 positions. Of these, 15 are uniform positions and 7 are civilian.
- The number of officers on the 207(c) sick leave program has decreased from 35 in March 2005 to 19 in March 2006.

POPULATION			
	2004 <u>AVERAGE</u>	2005 <u>AVERAGE</u>	AVG. YTD <u>OF 2006</u>
TOTAL POPULATION	1,647	1,581	1,557
FEDERAL INMATES	243	211	165
STATE INMATES	11	15	15
PAROLE VIOLATORS	45	47	43

- Inmate population is lower in the first quarter of 2006 than it has been for five years.
- The decrease in inmate population has allowed for the closure of sections of the correctional facility and a decreased usage of overtime.



- The first quarter average federal inmate population decreased by 46 inmates from the 2005 average largely due to the opening of the new federal Queens Private Detention Facility.
- The first quarter 2006 average state inmate population remained constant to the prior year.
- The first quarter 2006 average number of parole violators has decreased by four over the prior year's average.



- The charts on the left display overtime in 2006 relative dollars as it compares to headcount and population. The overtime for 2006 has been estimated based on actual results for the first three months of 2006.
- There is a direct correlation between ShOA headcount and overtime for the past five years.
- For 2002, the year with the highest headcount, overtime is at it's lowest in relative dollars. This was also the first full year that the sick leave policy was in effect.
- In 2004, the headcount is at its lowest and overtime is at its highest.
- A much looser correlation may exist between inmate population and overtime. Although the possibility exists to close floors as the population goes down, which saves significant overtime, this ability is also affected by the mix of the inmates.

Parks, Recreation and Museums

Parks, Recreation and Museums					
1st Quarter Expenses					
Object	2006 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA - Salaries	\$19,442,234	\$19,442,234	\$0	\$18,581,023	4.6%
BB - Equipment	337,640	337,640	0	1,111,822	-69.6%
DD - General Expenses	1,703,196	1,703,196	0	2,344,708	-27.4%
DE - Contractual Services	8,870,000	8,870,000	0	4,292,267	106.7%
HF - Inter-depart Charges	17,897,683	17,897,683	0	15,261,684	17.3%
HD - Debt Service	17,736,093	17,736,093	0	18,021,280	-1.6%
Departmental Total	\$65,986,846	\$65,986,846	\$0	\$59,612,784	10.7%

Parks, Recreation and Museums						
1st Quarter Expenses						
Object	2006 Adopted Budget	1st Qtr Actuals	Budget Balance	% Expensed	Prior Year 1st Qtr	% Changed
AA - Salaries	\$19,442,234	\$4,452,303	\$14,989,931	22.9%	\$4,239,008	5.0%
BB - Equipment	367,000	17,880	349,120	4.9%	829,502	-97.8%
DD - General Expenses	1,851,300	661,068	1,190,232	35.7%	799,450	-17.3%
DE - Contractual Services	8,870,000	778,746	8,091,254	8.8%	1,171,967	-33.6%
HF - Inter-depart Charges	17,897,683	0	17,897,683	0.0%	0	*****
HD - Debt Service	17,736,093	0	17,736,093	0.0%	0	*****
Departmental Total	\$66,164,310	\$5,909,997	\$60,254,313	8.9%	\$7,039,927	-16.1%

- Included in the department's contractual services account is \$5,000,000 for the Fine Arts Museum. Excluding these funds, the budget is decreasing by \$422,267 from the prior year.

Parks, Recreation and Museums					
1st Quarter Revenue					
Revenue Class	2006 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
BD - Fines and Forfeits	\$0	\$0	\$0	\$100	-100.0%
BE - Investment Income	\$250,000	\$300,000	\$50,000	\$430,640	-30.3%
BF - Rents & Recoveries	1,416,300	1,416,300	0	1,209,940	17.1%
BH - Dept Revenues	17,106,874	15,606,874	(1,500,000)	15,079,916	3.5%
TL - Property Tax	51,167,929	51,167,929	0	48,293,581	6.0%
TX - Special Taxes	975,000	975,000	0	1,091,679	-10.7%
IF - Interfund Transfer	5,000,000	5,000,000	0	2,904,814	72.1%
Departmental Total	\$75,916,103	\$74,466,103	(\$1,450,000)	\$69,010,670	7.9%

Parks, Recreation and Museums						
1st Quarter Revenue						
Revenue Class	2006 Adopted Budget	1st Qtr Actuals	Budget Balance	% Recognized	Prior Year 1st Qtr	% Changed
BE - Investment Income	\$250,000	\$104,624	\$145,376	41.8%	\$61,841	69.2%
BF - Rents & Recoveries	1,416,300	342,056	\$1,074,244	24.2%	302,484	13.1%
BH - Dept Revenues	17,106,874	1,529,569	\$15,577,305	8.9%	1,362,625	12.3%
TL - Property Tax	51,167,929	51,167,929	\$0	100.0%	48,293,581	6.0%
TX - Special Taxes	975,000	0	\$975,000	0.0%	0	*****
IF - Interfund Transfer	5,000,000	0	\$5,000,000	0.0%	13,093	-100.0%
Departmental Total	\$75,916,103	\$53,144,178	\$22,771,925	70.0%	\$50,033,624	6.2%

- Special Tax revenue of \$975,000 in the department’s budget represents anticipated collections of the County’s hotel motel tax. Legislation to extend the authorization to collect this tax has not been passed by the State.
- For the first quarter of FY 06 departmental revenues are \$166,944 or 9% above last year’s first quarter actuals. This is due to higher collections in investment income and departmental revenues.

Parks, Recreation and Museums Staffing Analysis						
	FY 2006 Budget	Jan. 1, 2006	Mar. 31, 2006	Mar. 31, 2006 to Bud. Var.		Mar. 31, 2005
Full-time Staffing	269	258	268	(1)		225
Part-time	228	247	245	17		222
Seasonal	545	134	124	(421)		67

- Currently full-time staffing is up to the budgeted staffing level. Seasonal employee usage will have to be closely monitored in order to achieve stay within budget.

Police Headquarters

Police Headquarters 1st Quarter Budget Balance							
Object	2006 Adopted Budget	1st Qtr Actuals	Budget Balance	% Exp.	Prior Year 1st Qtr	% Changed	
AA Salaries	\$200,140,238	\$48,253,490	\$151,886,748	24.1%	\$45,168,657	6.8%	
FB Fringe Benefits	77,680,690	34,141,255	43,539,435	44.0%	41,857,830	-18.4%	
BB Equipment	535,256	(357,034)	892,290	-66.7%	1,925,709	-118.5%	
DD General Expenses	3,013,500	1,033,043	1,980,457	34.3%	688,357	50.1%	
DE Contractual Services	7,010,987	1,435,297	5,575,690	20.5%	1,343,321	6.8%	
DF Utility Costs	2,100,000	(110,394)	2,210,394	-5.3%	0	0%	
HD Debt Service Chargebacks	3,134,003	0	3,134,003	0.0%	0	0%	
HF Inter-Depart Charges	20,607,886	0	20,607,886	0.0%	3,605	0%	
OO Other	250,000	8,435	241,565	3.4%	58,232	-85.5%	
Total	\$314,472,560	\$84,404,092	\$230,068,468	26.8%	\$91,045,711	-7.3%	

Police Headquarters 1st Quarter Expenses						
Object	2006 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. From Prior Year	
AA Salaries	\$200,140,238	\$197,161,171	\$2,979,067	\$193,764,685	1.8%	
FB Fringe Benefits	77,680,690	78,790,013	(1,109,323)	74,500,342	5.8%	
BB Equipment	535,256	492,436	42,820	4,676,996	-89.5%	
DD General Expenses	3,013,500	2,772,420	241,080	2,950,335	-6.0%	
DE Contractual Services	7,010,987	7,010,987	0	6,044,830	16.0%	
DF Utility Costs	2,100,000	2,100,000	0	1,261,669	0%	
HD Debt Service Chargebacks	3,134,003	3,134,003	0	6,286,126	-50.1%	
HF Inter-Depart Charges	20,607,886	20,607,886	0	20,775,610	-0.8%	
OO Other	250,000	250,000	0	248,704	0%	
Total	\$314,472,560	\$312,318,916	\$2,153,644	\$310,509,297	0.6%	

- Expenses in Headquarters are projected to come in under budget by approximately \$3 million primarily as a result of lower than budgeted overtime costs.
- Fringe benefits is producing a deficit due to higher than anticipated health insurance rates.
- OTPS expenses are generally in line with the budget with the exception of equipment and general expenses which reflect the Administrations cuts County-wide.
- The 2005 \$4.7 million equipment expense reflects \$1.8 million purchase of 86 unmarked vehicles and 10 Public Safety pick-up trucks in the first half of 2005 and \$2.2 million appropriated for the “pre-purchase” of sedans in lieu of the expense in 2006. However, the appropriation was finalized beyond the manufacturer’s build out date. The negative \$357,034 in 2006 reflects the expense accrual to carry the \$2.2 million to 2006 and the pre-encumbrance of the balance for the vehicle purchase.
- Utility costs now being paid directly by Headquarters. Previously these costs paid by way of ISA from the Interdepartmental line. The negative \$110,000 reflects a delay in payment to the vendor due to invoice issues. As of this writing, those issues have been resolved.

Police Headquarters

Police Headquarters 1st Quarter Revenue Budget Balance							
Revenue Class	2006 Adopted Budget	1st Qtr Actuals	Budget Balance	% Recognized	Prior Year 1st Qtr	% Changed	
BC Permits & Licenses	\$800,000	\$241,275	\$558,725	30.2%	\$59,830	303.3%	
BE Invest Income	121,053	8,492	112,561	7.0%	117,527	-92.8%	
BF Rents & Recoveries	200,000	26,232	173,768	13.1%	29,063	-9.7%	
BG Revenue Offset to Exp.	2,072,960	0	2,072,960	0.0%	0	*****	
BH Dept Revenues	14,879,000	4,060,649	10,818,351	27.3%	3,111,058	30.5%	
BJ Inderdept Revenues	13,977,076	0	13,977,076	0.0%	237	-100.0%	
FA Federal Aid Reimburse	330,000	41,350	288,650	12.5%	17,330	138.6%	
SA State Aid Reimburse	589,000	973,908	(384,908)	165.3%	162,873	0%	
TL Property Tax	258,049,976	258,049,976	0	100.0%	252,897,540	2.0%	
TX Special Taxes	23,453,495	4,272,878	19,180,617	18.2%	4,415,994	-3.2%	
Total	\$314,472,560	\$267,674,760	\$46,797,800	85.1%	\$260,811,452	2.6%	

Police Headquarters 1st Quarter Revenue Projections						
Object	2006 Aopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year	
BC Permits & Licenses	\$800,000	\$800,000	\$0	\$389,125	105.6%	
BD Fines & Forfeits	0	0	0	356	-100.0%	
BE Invest Income	121,053	121,053	0	133,964	-9.6%	
BF Rents & Recoveries	200,000	200,000	0	899,711	-77.8%	
BG Revenue Offset to Exp.	2,072,960	2,072,960	0	0	*****	
BH Dept Revenues	14,879,000	14,879,000	0	15,349,919	-3.1%	
BJ Inderdept Revenues	13,977,076	13,977,076	0	7,506,579	86.2%	
FA Federal Aid Reimburse	330,000	330,000	0	472,755	-30.2%	
SA State Aid Reimburse	589,000	973,908	384,908	611,467	59.3%	
TL Property Tax	258,049,976	258,049,976	0	252,897,540	2.0%	
TX Special Taxes	23,453,495	23,453,495	0	23,327,792	0.5%	
Total	\$314,472,560	\$314,857,468	\$384,908	\$301,589,208	4.4%	

- Headquarters revenue expected to achieve budgeted targets.
- \$385,000 positive variance in Headquarters revenues due to increase in state aid reimbursement due to increase for wireless 911 equipment.

Police District

Police District 1st Quarter Budget Balance							
Object	2006 Adopted Budget	1stQtr Actuals	Budget Balance	% Exp.	Prior Year 1st Qtr	% Changed	
AA Salaries	\$223,671,506	\$43,936,675	\$179,734,831	19.6%	\$49,684,555	-11.6%	
FB Fringe Benefits	85,784,188	40,701,042	45,083,146	47.4%	51,498,415	-21.0%	
BB Equipment	1,386,280	52,975	1,333,305	3.8%	160,208	-66.9%	
DD General Expenses	3,678,802	1,029,852	2,648,950	28.0%	556,946	84.9%	
DE Contractual Services	806,563	200,984	605,579	24.9%	294,120	-31.7%	
DF Utility Costs	1,605,845	365,943	1,239,902	22.8%	496,552	-26.3%	
HD Debt Service Chargebacks	745,754	0	745,754	0.0%	0	0%	
HF Inter-Depart Charges	23,110,686	0	23,110,686	0.0%	0	0%	
OO Other	450,000	34,323	415,677	7.6%	110,390	-68.9%	
Total	\$341,239,624	\$86,321,794	\$254,917,830	25.3%	\$102,801,186	-16.0%	

Police District 1st Quarter Expense Projections						
Object	2006 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year	
AA Salaries	\$223,671,506	\$210,820,987	\$12,850,519	\$205,579,240	3%	
FB Fringe Benefits	85,784,188	86,550,414	(766,226)	87,558,530	-1.2%	
BB Equipment	1,386,280	1,275,378	110,902	859,276	48%	
DD General Expenses	3,678,802	3,384,498	294,304	3,798,700	-11%	
DE Contractual Services	806,563	806,563	0	620,048	30%	
DF Utility Costs	1,605,845	1,605,845	0	1,014,876	58%	
HD Debt Service Chargebacks	745,754	745,754	0	774,940	-4%	
HF Inter-Depart Charges	23,110,686	23,110,686	0	21,646,775	7%	
OO Other	450,000	450,000	0	345,358	30%	
Total	\$341,239,624	\$328,750,125	\$12,489,499	\$322,197,743	2%	

- Expenses are projected to come in under budget due to an expected surplus in salaries. In addition to lower than budgeted costs in overtime and differential, new hires, approximately 455 police officers hired since 2004, are being paid at lower rate than veteran officers keeping salaries down. The \$12.9 million surplus should more than cover the budgeted new recruit class, not included in the projection, should the Administration decide to hire one.
- Fringe benefits is producing a deficit due to higher than anticipated health insurance rates.
- It is anticipated that OTPS expense will remain on budget with the exception of equipment and general expenses, which reflect the Administration’s cuts County-wide.

Police District

Police District 1st Quarter Revenue Budget Balance							
Revenue Class	2006 Adopted Budget	1st Qtr Actuals		Budget Balance	% Recognized	Prior Year 1st Qtr	% Changed
AA Fund Balance	\$0	\$0		\$0	0.0%	\$0	0%
BC Permits & Licenses	1,680,000	401,955		1,278,045	23.9%	354,715	13.3%
BD Fines & Forfeits	100,000	14,945		85,055	14.9%	36,306	-58.8%
BE Invest Income	112,754	6,858		105,896	6.1%	111,560	-93.9%
BF Rents & Recoveries	150,000	43,460		106,540	29.0%	10,711	305.8%
BG Revenue Offset to Exp.	1,468,160	0		1,468,160	0.0%	0	*****
BH Dept Revenues	3,165,800	2,998,820		166,980	94.7%	2,676,650	12.0%
BJ Interdepartment Revenues	935,835	0		935,835	0.0%	0	0%
SA State Aid Reimbursement	0	0		0	0.0%	15,038	0%
TL Property Tax	333,627,075	333,627,075		0	100.0%	309,306,781	7.9%
Total	\$341,239,624	\$337,093,113		\$4,146,511	98.8%	\$312,511,761	7.9%

Police District 1st Quarter Revenue Projections						
Object	2006 Adopted Budget	OLBR Projected		OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. From Prior Year
AA Fund Balance	\$0	\$0		\$0	\$4,869,568	0%
BC Permits & Licenses	1,680,000	1,680,000		0	1,508,088	11.4%
BD Fines & Forfeits	100,000	100,000		0	101,856	-1.8%
BE Invest Income	112,754	112,754		0	113,064	-0.3%
BF Rents & Recoveries	150,000	150,000		0	255,664	-41.3%
BG Revenue Offset to Exp.	1,468,160	1,468,160		0	0	*****
BH Dept Revenues	3,165,800	3,165,800		0	3,101,091	2.1%
BJ Inderdept Revenues	935,835	935,835		0	188,296	397.0%
SA State Aid - Reimburse	0	0		0	7,622,903	0%
TL Property Tax	333,627,075	333,627,075		0	309,306,781	7.9%
Total	\$341,239,624	\$341,239,624		\$0	\$327,067,311	4.3%

- Fund balance in 2005 due to less than budgeted cost of SOA settlement in 2004. There is no budgeted fund balance for 2006.
- Most other District revenue is on pace to meet budget.

Police Department

Police Department Staffing Analysis					
	FY 2006 Budget	Jan. 1, 2006	Apr. 1, 2006	Apr. 1, 2006 to Bud. Var.	Apr. 1, 2005
PBA	1,906	1,859	1,852	(54)	1,690
CSEA	850	817	815	(35)	754
SOA	422	426	424	2	423
DAI	425	402	402	(23)	388
ORD	4	4	4	-	4
	3,607	3,508	3,497	(110)	3,259

- Uniform personnel have increased, but still 75 below budgeted headcount.
- As of April 1, 2006 Detective ranks were 23 short of 2006 budget. Detective headcount is at 402, 14 more than April 1, 2005.
- Civilians are 35 below current year's budget but are up by 61 when compared to the same time last year.
- 41 of the 50 positions to be civilianized are complete. There are title issues that need to be addressed with the remaining nine.
- First quarter retirements include 6 sworn members who have separated and 4 who have filed papers. Remains on pace with projections of 100 terminations for 2006.
- Terminations for the same time in 2005 included 14 sworn retirements, five who had filed, five disability retirements and one resignation. Year-end terminations totaled 111 separations, which included 8 resignations (mostly from the recruit class).
- Early November 2005, hired new class of 130 recruits scheduled to graduate in early June 2006. It has yet to be determined the hiring date and size of a new class due to the anticipated relocation of the new Academy.